Application: 23-12-001
(U 39 M)
Exhibit No.:
Date: December 1, 2023
Witness(es): Annette G. Quon

PACIFIC GAS AND ELECTRIC COMPANY

2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

PREPARED TESTIMONY

WORKPAPERS SUPPORTING CHAPTER 14

PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

WORKPAPERS SUPPORTING
CHAPTER 14 – REVENUE REQUIREMENT

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PACIFIC GAS AND ELECTRIC COMPANY
2023 WILDFIRE MITIGATION AND CATASTROPHIC EVENTS

WORKPAPERS SUPPORTING
CHAPTER 14 – REVENUE REQUIREMENT

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Annette G. Quon
Witness Name

December 1, 2023
Date

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - 2022 CEMA Events_Electric Distribution
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308	9,412,338
2	Interest			(14,200)	(14,897)	61,045	21,621	316	53,885
3	**Total**	**0**	**0**	**(1,973,214)**	**3,293,390**	**2,743,934**	**2,753,488**	**2,648,624**	**9,466,222**

Pacific Gas and Electric Company
2023 WMCE - 2022 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	74,485	220,327	285,430	272,922
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(2,103,332)	247,163	180,657	187,459	182,544
17	Federal Income		(618,283)	847,142	195,361	225,366	212,142
18	Subtotal Taxes		(2,721,615)	1,168,790	596,345	698,255	667,608
19	**Depreciation**		328,702	908,803	908,803	908,803	908,803
20	**Total Operating Expenses**		(2,392,913)	2,077,593	1,505,148	1,607,058	1,576,411
21	**Net for Return**		433,899	1,230,694	1,177,741	1,124,809	1,071,897
22	**Weighted Average Rate Base**		5,911,435	16,905,132	16,177,756	15,450,673	14,723,861
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308
26	FERC	00.0000%	-	-	-	-	-
27	Total		(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308
32	**Capital Revenue Requirement**		(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - 2022 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	(1,959,014)	3,308,287	2,682,889	2,731,867	2,648,308
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	74,485	220,327	285,430	272,922
4	Interest Charges	117,091	346,090	331,199	316,314	301,434
5	Fiscal/Calendar Property Tax Adjustment	-	74,485	71,358	(6,254)	(6,254)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	117,091	495,060	622,884	595,490	568,103
11	Taxable Income before Depreciation	(2,076,105)	2,813,227	2,060,005	2,136,377	2,080,206
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	18,060,988	17,261	16,378	15,803	15,229
13	Removal Costs	3,111,269	-	-	-	-
14	Repair Allowance	544,984	-	-	-	-
15	State Taxable Income	(23,793,346)	2,795,967	2,043,627	2,120,574	2,064,977
16	CCFT	(2,103,332)	247,163	180,657	187,459	182,544
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(2,103,332)	247,163	180,657	187,459	182,544
	Federal Income Tax					
22	Prior Year CCFT	0	(2,103,332)	247,163	180,657	187,459
23	Federal Depreciation	18,062,104	19,335	17,884	16,543	15,302
24	Removal Costs	3,111,269	-	-	-	-
25	Repair Allowance	544,984	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	(23,794,462)	4,897,225	1,794,957	1,939,177	1,877,445
28	Federal Income Tax	(4,996,837)	1,028,417	376,941	407,227	394,263
29	Deferred Taxes - Depreciation	4,378,554	(181,275)	(181,580)	(181,861)	(182,122)
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	(618,283)	847,142	195,361	225,366	212,142

Pacific Gas and Electric Company
2023 WMCE - 2022 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	117,091	346,090	331,199	316,314	301,434
6	Preferred Stock	1,632	4,666	4,465	4,264	4,064
7	Common Equity	315,177	879,937	842,076	804,231	766,399
8	Total $	433,899	1,230,694	1,177,741	1,124,809	1,071,897
	Weighted Average Rate Base					
9	Plant	6,037,134	18,864,882	18,864,882	18,864,882	18,864,882
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	6,037,134	18,864,882	18,864,882	18,864,882	18,864,882
	Less:					
15	Accumulated Deferred Taxes	850,959	4,287,916	4,106,489	3,924,769	3,742,777
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	850,959	4,287,916	4,106,489	3,924,769	3,742,777
22	Accumulated Depreciation	(725,260)	(2,328,166)	(1,419,363)	(510,559)	398,244
23	Weighted Average Rate Base	5,911,435	16,905,132	16,177,756	15,450,673	14,723,861
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	18,864,882	**Input ====>**										
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)		-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)		-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)		18,052,060												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)		-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)		-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)		-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)		812,822												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)		-												
	Retirements															
		EDP Functional Group - Casualty Loss - Capital (2020)		-												
		EDP Functional Group - Casualty Loss - Capital (2021)		-												
		EDP Functional Group - Casualty Loss - Capital (2022)		-												
		EDP Functional Group - Casualty Loss - Capital (2023)		-												
		EDP Functional Group - Repair and Other - Capital (2020)		-												
		EDP Functional Group - Repair and Other - Capital (2021)		-												
		EDP Functional Group - Repair and Other - Capital (2022)		-												
		EDP Functional Group - Repair and Other - Capital (2023)		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	3,111,269											
COR	**ED**	EDP Functional Group		3,111,269												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
	Salvage															
		EDP Functional Group - Casualty Loss - Capital (2020)		-												
		EDP Functional Group - Casualty Loss - Capital (2021)		-												
		EDP Functional Group - Casualty Loss - Capital (2022)		-												
		EDP Functional Group - Casualty Loss - Capital (2023)		-												
		EDP Functional Group - Repair and Other - Capital (2020)		-												
		EDP Functional Group - Repair and Other - Capital (2021)		-												
		EDP Functional Group - Repair and Other - Capital (2022)		-												
		EDP Functional Group - Repair and Other - Capital (2023)		-												
Expense Estimates (Nominal)				**All Years Total**	**Input ====>**											
	Production															
Cost Type	Expense By LOB															
E	**ED**			-												

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
EDP Functional Group - Casualty Loss - Capital (2020)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2021)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2022)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2023)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2020)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2021)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2022)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2023)		0%	4.81743%			

Taxes

		Rate	Input ====>											
	Property Tax	1.37632%												
	Business and Other Taxes	0.00%												
	Payroll (Percent of Labor)	0.00%												
	State Tax Rate	8.84%												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input											
	CCFT Deduction ($000)	Prior												
	Composite Federal & State	27.98%												

	Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
ED	EDP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
ED	EDP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
ED	EDP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	0.32952		0.330	Normalized	67.05%
ED	EDP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
EDP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
EDP Functional Group - Casualty Loss - Capital (2021)		1	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Casualty Loss - Capital (2022)		1	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Casualty Loss - Capital (2023)		1	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Repair and Other - Capital (2020)		30	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Repair and Other - Capital (2021)		30	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Repair and Other - Capital (2022)		30	ADR_SYD	2.0	0.32952		Flow-through							
EDP Functional Group - Repair and Other - Capital (2023)		30	ADR_SYD	2.0	1.00000		Flow-through							
			Input ====>											
Software Expense Adjustment		-												
Deferred Investment Tax Credit		-												
Removal Costs		3,111,269	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance														
Federal		544,984	-	-	-	-	-	-	-	-	-	-	-	-
State		544,984	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

	Input ====>												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

	Input ====>												
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2022)	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%
EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%

Federal Tax Depreciation Rates

Check														
	EDP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	EDP Functional Group - Repair and Other - Capital (2021)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	EDP Functional Group - Repair and Other - Capital (2022)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	0.3295												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	EDP Functional Group - Repair and Other - Capital (2023)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates														
	EDP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.		F	G	H	I	J	K	L	M	N	O	P	Q
RO No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
	EDP Functional Group - Repair and Other - Capital (2021)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
	EDP Functional Group - Repair and Other - Capital (2022)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	0.3295												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
	EDP Functional Group - Repair and Other - Capital (2023)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**ED**	EDP Functional Group	-	-	-	-	-	-	-	-	-	-	-	-
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
		Salvage												
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**ED**													
Book Capitalization														
		Depreciation - Factors												
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	ED	EDP Functional Group - Casualty Loss - Capital (2020)												
	ED	EDP Functional Group - Casualty Loss - Capital (2021)												
	ED	EDP Functional Group - Casualty Loss - Capital (2022)												
	ED	EDP Functional Group - Casualty Loss - Capital (2023)												
	ED	EDP Functional Group - Repair and Other - Capital (2020)												
	ED	EDP Functional Group - Repair and Other - Capital (2021)												
	ED	EDP Functional Group - Repair and Other - Capital (2022)												
	ED	EDP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	EDP Functional Group - Casualty Loss - Capital (2021)												
	EDP Functional Group - Casualty Loss - Capital (2022)												
	EDP Functional Group - Casualty Loss - Capital (2023)												
	EDP Functional Group - Repair and Other - Capital (2020)												
	EDP Functional Group - Repair and Other - Capital (2021)												
	EDP Functional Group - Repair and Other - Capital (2022)												
	EDP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

	Year	14	15	16	17	18	19	20	21	22	23	24	25
	EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

	Year	14	15	16	17	18	19	20	21	22	23	24	25
	EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.59%	1.20%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check														
	EDP Functional Group - Casualty Loss - Capital (2020)													
	Life													
	Method													
	Factor													
	Basis Adjustment													
	Year	14	15	16	17	18	19	20	21	22	23	24	25	
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
	EDP Functional Group - Casualty Loss - Capital (2021)													
	Life													
	Method													
	Factor													
	Basis Adjustment													
	Year	14	15	16	17	18	19	20	21	22	23	24	25	
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
	EDP Functional Group - Casualty Loss - Capital (2022)													
	Life													
	Method													
	Factor													
	Basis Adjustment													
	Year	14	15	16	17	18	19	20	21	22	23	24	25	
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	

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Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.		R	S	T	U	V	W	Y	Z	AA	AB	AC
RO No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)							4,803,748	1,284,533	9,582,498	1,607,279	632,262	141,742
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)							-	-	266,177	120,140	223,172	203,332
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group	-	-	-	-	-	-	-	-	2,227,148	424,797	383,101	76,224
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	ED	EDP Functional Group - Casualty Loss - Capital (2020)												
	ED	EDP Functional Group - Casualty Loss - Capital (2021)												
	ED	EDP Functional Group - Casualty Loss - Capital (2022)												
	ED	EDP Functional Group - Casualty Loss - Capital (2023)												
	ED	EDP Functional Group - Repair and Other - Capital (2020)												
	ED	EDP Functional Group - Repair and Other - Capital (2021)												
	ED	EDP Functional Group - Repair and Other - Capital (2022)												
	ED	EDP Functional Group - Repair and Other - Capital (2023)												
	State Tax Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.													
RO No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	EDP Functional Group - Casualty Loss - Capital (2021)												
	EDP Functional Group - Casualty Loss - Capital (2022)												
	EDP Functional Group - Casualty Loss - Capital (2023)												
	EDP Functional Group - Repair and Other - Capital (2020)												
	EDP Functional Group - Repair and Other - Capital (2021)												
	EDP Functional Group - Repair and Other - Capital (2022)												
	EDP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	2,227,148	424,797	383,101	76,224
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	178,468	80,552	149,633	136,331
	State	-	-	-	-	-	-	-	-	178,468	80,552	149,633	136,331
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)													
Book Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr													
Straight-Line Tax Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal Tax Depreciation Rates													
Check	**EDP Functional Group - Casualty Loss - Capital (2020)**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - 2022 CEMA Events_Gas Distribution
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	74	3,041	3,094	3,136	3,047	12,392
2	Interest			0	83	125	31	0	239
3	**Total**	**0**	**0**	**74**	**3,123**	**3,220**	**3,167**	**3,047**	**12,631**

Pacific Gas and Electric Company
2023 WMCE - 2022 CEMA Events_Gas Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		74	3,041	3,094	3,136	3,047
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	88	263	344	335
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(60)	81	78	88	86
17	Federal Income		(1)	362	312	327	312
18	Subtotal Taxes		(61)	532	653	759	733
19	**Depreciation**		57	686	686	686	686
20	**Total Operating Expenses**		(4)	1,218	1,339	1,445	1,418
21	**Net for Return**		78	1,823	1,756	1,691	1,628
22	**Weighted Average Rate Base**		1,063	25,037	24,120	23,230	22,367
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	74	3,041	3,094	3,136	3,047
26	FERC	00.0000%	-	-	-	-	-
27	Total		74	3,041	3,094	3,136	3,047
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		74	3,041	3,094	3,136	3,047
32	**Capital Revenue Requirement**		74	3,041	3,094	3,136	3,047
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - 2022 CEMA Events_Gas Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	74	3,041	3,094	3,136	3,047
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	88	263	344	335
4	Interest Charges	21	513	494	476	458
5	Fiscal/Calendar Property Tax Adjustment	-	88	86	(5)	(5)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	21	689	843	815	788
11	Taxable Income before Depreciation	53	2,351	2,252	2,321	2,259
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	736	1,429	1,367	1,326	1,285
13	Removal Costs	-	-	-	-	-
14	Repair Allowance	-	-	-	-	-
15	State Taxable Income	(683)	922	885	995	973
16	CCFT	(60)	81	78	88	86
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(60)	81	78	88	86
	Federal Income Tax					
22	Prior Year CCFT	0	(60)	81	78	88
23	Federal Depreciation	966	1,859	1,719	1,591	1,471
24	Removal Costs	-	-	-	-	-
25	Repair Allowance	-	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	(913)	553	451	652	700
28	Federal Income Tax	(192)	116	95	137	147
29	Deferred Taxes - Depreciation	191	246	217	190	165
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	(1)	362	312	327	312

Pacific Gas and Electric Company
2023 WMCE - 2022 CEMA Events_Gas Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.20%	5.20%	5.20%	5.20%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	21	513	494	476	458
6	Preferred Stock	0	7	7	6	6
7	Common Equity	57	1,303	1,255	1,209	1,164
8	Total $	78	1,823	1,756	1,691	1,628
	Weighted Average Rate Base					
9	Plant	1,073	25,751	25,751	25,751	25,751
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	1,073	25,751	25,751	25,751	25,751
	Less:					
15	Accumulated Deferred Taxes	8	314	546	749	927
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	8	314	546	749	927
22	Accumulated Depreciation	2	400	1,086	1,772	2,457
23	Weighted Average Rate Base	1,063	25,037	24,120	23,230	22,367
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	25,751	**Input ====>**										
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)		-												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)		-												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)		-												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)		-												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)		-												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)		-												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)		25,751												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)		-												
	Retirements															
		GDP Functional Group - Casualty Loss - Capital (2020)		-												
		GDP Functional Group - Casualty Loss - Capital (2021)		-												
		GDP Functional Group - Casualty Loss - Capital (2022)		-												
		GDP Functional Group - Casualty Loss - Capital (2023)		-												
		GDP Functional Group - Repair and Other - Capital (2020)		-												
		GDP Functional Group - Repair and Other - Capital (2021)		-												
		GDP Functional Group - Repair and Other - Capital (2022)		-												
		GDP Functional Group - Repair and Other - Capital (2023)		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	-											
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
	Salvage															
		GDP Functional Group - Casualty Loss - Capital (2020)		-												
		GDP Functional Group - Casualty Loss - Capital (2021)		-												
		GDP Functional Group - Casualty Loss - Capital (2022)		-												
		GDP Functional Group - Casualty Loss - Capital (2023)		-												
		GDP Functional Group - Repair and Other - Capital (2020)		-												
		GDP Functional Group - Repair and Other - Capital (2021)		-												
		GDP Functional Group - Repair and Other - Capital (2022)		-												
		GDP Functional Group - Repair and Other - Capital (2023)		-												
Expense Estimates (Nominal)				**All Years Total**	**Input ====>**											
	Production															
Cost Type	Expense By LOB															
E	**GD**			-												

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
GDP Functional Group - Casualty Loss - Capital (2020)		0%	2.66306%			
GDP Functional Group - Casualty Loss - Capital (2021)		0%	2.66306%			
GDP Functional Group - Casualty Loss - Capital (2022)		0%	2.66306%			
GDP Functional Group - Casualty Loss - Capital (2023)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2020)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2021)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2022)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2023)		0%	2.66306%			

Taxes

		Rate	**Input ====>**											
	Property Tax	1.37632%												
	Business and Other Taxes	0.00%												
	Payroll (Percent of Labor)	0.00%												
	State Tax Rate	8.84%												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input											
	CCFT Deduction ($000)	Prior												
	Composite Federal & State	27.98%												

	Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
GD	GDP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GD	GDP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GD	GDP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GD	GDP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
GDP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

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Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.													
GDP Functional Group - Casualty Loss - Capital (2021)	1	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Casualty Loss - Capital (2022)	1	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Casualty Loss - Capital (2023)	1	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2020)	35	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2021)	35	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2022)	35	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2023)	35	ADR_SYD	2.0	1.00000		Flow-through							

		Input ====>											
Software Expense Adjustment	-												
Deferred Investment Tax Credit	-												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance													
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

	Input ====>											
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

	Input ====>											
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

Federal Tax Depreciation Rates

Check **GDP Functional Group - Casualty Loss - Capital (2020)**

Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GDP Functional Group - Casualty Loss - Capital (2021)

Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GDP Functional Group - Casualty Loss - Capital (2022)

Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	GDP Functional Group - Repair and Other - Capital (2021)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	GDP Functional Group - Repair and Other - Capital (2022)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	GDP Functional Group - Repair and Other - Capital (2023)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates														
	GDP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724
	GDP Functional Group - Repair and Other - Capital (2021)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724
	GDP Functional Group - Repair and Other - Capital (2022)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724
	GDP Functional Group - Repair and Other - Capital (2023)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
		Salvage												
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**GD**													
Book Capitalization														
		Depreciation - Factors												
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	GD	GDP Functional Group - Casualty Loss - Capital (2020)												
	GD	GDP Functional Group - Casualty Loss - Capital (2021)												
	GD	GDP Functional Group - Casualty Loss - Capital (2022)												
	GD	GDP Functional Group - Casualty Loss - Capital (2023)												
	GD	GDP Functional Group - Repair and Other - Capital (2020)												
	GD	GDP Functional Group - Repair and Other - Capital (2021)												
	GD	GDP Functional Group - Repair and Other - Capital (2022)												
	GD	GDP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		GDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.												
RO No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
GDP Functional Group - Casualty Loss - Capital (2021)												
GDP Functional Group - Casualty Loss - Capital (2022)												
GDP Functional Group - Casualty Loss - Capital (2023)												
GDP Functional Group - Repair and Other - Capital (2020)												
GDP Functional Group - Repair and Other - Capital (2021)												
GDP Functional Group - Repair and Other - Capital (2022)												
GDP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

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(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

Federal Tax Depreciation Rates

Check **GDP Functional Group - Casualty Loss - Capital (2020)**

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GDP Functional Group - Casualty Loss - Capital (2021)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GDP Functional Group - Casualty Loss - Capital (2022)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
	Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
	Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
-	Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822
	GDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
	Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
	Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
-	Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822
	GDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
	Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
	Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
-	Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822
	GDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
	Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
	Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
-	Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)												25,751
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
	Salvage													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**GD**													
Book Capitalization														
	Depreciation - Factors													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
GD	GDP Functional Group - Casualty Loss - Capital (2020)													
GD	GDP Functional Group - Casualty Loss - Capital (2021)													
GD	GDP Functional Group - Casualty Loss - Capital (2022)													
GD	GDP Functional Group - Casualty Loss - Capital (2023)													
GD	GDP Functional Group - Repair and Other - Capital (2020)													
GD	GDP Functional Group - Repair and Other - Capital (2021)													
GD	GDP Functional Group - Repair and Other - Capital (2022)													
GD	GDP Functional Group - Repair and Other - Capital (2023)													
	State Tax Depreciation - Factors													
		GDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.													
RO No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	GDP Functional Group - Casualty Loss - Capital (2021)												
	GDP Functional Group - Casualty Loss - Capital (2022)												
	GDP Functional Group - Casualty Loss - Capital (2023)												
	GDP Functional Group - Repair and Other - Capital (2020)												
	GDP Functional Group - Repair and Other - Capital (2021)												
	GDP Functional Group - Repair and Other - Capital (2022)												
	GDP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

	Year	26	27	28	29	30	31	32	33	34	35	36	37
	GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

	Year	26	27	28	29	30	31	32	33	34	35	36	37
	GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
	GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

Federal Tax Depreciation Rates

Check													
	GDP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

WP 14-30

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000
	GDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000
	GDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000
	GDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637	80,951,415
2	Interest		(17)	(109,140)	410,701	775,226	199,338	2,856	1,278,963
3	**Total**	**0**	**123,240**	**(3,499,079)**	**22,865,183**	**21,441,653**	**21,071,889**	**20,227,493**	**82,230,379**

Pacific Gas and Electric Company
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2021	2022	2023	2024	2025	2026
1	**Operating Revenue:**		123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637
	Operating Expenses:							
2	Expense		-	-	-	-	-	-
3	Production		-	-	-	-	-	-
4	Storage		-	-	-	-	-	-
5	Transmission		-	-	-	-	-	-
6	Distribution		-	-	-	-	-	-
7	Customer Accounts		-	-	-	-	-	-
8	Customer Services		-	-	-	-	-	-
9	Administrative and General		-	-	-	-	-	-
10	Uncollectibles		-	-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-	-
	Taxes:							
13	Property		-	9,421	557,844	1,606,336	2,075,642	1,995,276
14	Payroll		-	-	-	-	-	-
15	Other Taxes		-	-	-	-	-	-
16	State Corporation Franchise		(783,147)	(6,532,452)	1,129,825	918,874	971,738	948,946
17	Federal Income		1,082,440	(10,062,454)	4,356,356	2,184,603	2,315,457	2,211,184
18	Subtotal Taxes		299,292	(16,585,485)	6,044,025	4,709,812	5,362,838	5,155,405
19	**Depreciation**		(222,069)	4,970,685	5,839,233	5,839,233	5,839,233	5,839,233
20	**Total Operating Expenses**		77,223	(11,614,801)	11,883,259	10,549,046	11,202,071	10,994,639
21	**Net for Return**		46,033	8,224,862	10,571,224	10,117,382	9,670,480	9,229,999
22	**Weighted Average Rate Base**		627,153	112,055,333	145,209,114	138,975,023	132,836,267	126,785,695
23	**Rate of Return:**	On Rate Base	7.34%	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations							
	Fixed Costs							
25	CPUC	100.0000%	123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637
26	FERC	00.0000%	-	-	-	-	-	-
27	Total		123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637
	Variable Costs							
28	CPUC	100.0000%	-	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-	-
30	Total		-	-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637
32	**Capital Revenue Requirement**		123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637
33	**Expense Revenue Requirement**		-	-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2021	2022	2023	2024	2025	2026
	Taxable Income:						
1	Operating Revenue	123,256	(3,389,939)	22,454,482	20,666,427	20,872,551	20,224,637
2	Less: O&M Expenses	-	-	-	-	-	-
3	Taxes Other Than Income	-	9,421	557,844	1,606,336	2,075,642	1,995,276
4	Interest Charges	12,422	2,219,536	2,972,794	2,845,166	2,719,490	2,595,620
5	Fiscal/Calendar Property Tax Adjustment	-	9,421	539,002	509,490	(40,183)	(40,183)
6	Operating Expense Adjustment	-	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-	-
10	Subtotal Deductions	12,422	2,238,378	4,069,640	4,960,992	4,754,949	4,550,712
11	Taxable Income before Depreciation	110,834	(5,628,317)	18,384,843	15,705,436	16,117,602	15,673,925
		(0)	(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)						
12	State Depreciation	(222,554)	2,679,532	5,604,016	5,310,935	5,125,090	4,939,244
13	Removal Costs	14,108,262	26,079,967	-	-	-	-
14	Repair Allowance	(4,915,739)	39,508,696	-	-	-	-
15	State Taxable Income	(8,859,134)	(73,896,512)	12,780,827	10,394,500	10,992,513	10,734,681
16	CCFT	(783,147)	(6,532,452)	1,129,825	918,874	971,738	948,946
17	Deferred Taxes - Depreciation	-	-	-	-	-	-
18	Deferred Taxes - Interest						
19	Deferred Taxes - Vacation						
20	Deferred Taxes- Other						
21	Total CCFT	(783,147)	(6,532,452)	1,129,825	918,874	971,738	948,946
	Federal Income Tax						
22	Prior Year CCFT	0	(783,147)	(6,532,452)	1,129,825	918,874	971,738
23	Federal Depreciation	(250,374)	3,016,560	6,288,848	5,817,185	5,380,896	4,977,329
24	Removal Costs	14,108,262	26,079,967	-	-	-	-
25	Repair Allowance	(4,915,739)	39,508,696	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-	-
27	Federal Taxable Income	(8,831,315)	(73,450,393)	18,628,446	8,758,426	9,817,832	9,724,858
28	Federal Income Tax	(1,854,576)	(15,424,582)	3,911,974	1,839,269	2,061,745	2,042,220
29	Deferred Taxes - Depreciation	2,937,016	5,362,128	444,383	345,333	253,713	168,963
30	Deferred Taxes - Interest	-	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-	-
32	ARAM	-	-	-	-	-	-
33	Total Federal Income Tax	1,082,440	(10,062,454)	4,356,356	2,184,603	2,315,457	2,211,184

Pacific Gas and Electric Company
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2021	2022	2023	2024	2025	2026
	Weighted Cost of Capital						
1	Debt	1.98%	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	12,422	2,219,536	2,972,794	2,845,166	2,719,490	2,595,620
6	Preferred Stock	173	30,927	40,078	38,357	36,663	34,993
7	Common Equity	33,438	5,974,398	7,558,352	7,233,858	6,914,327	6,599,386
8	Total $	46,033	8,224,862	10,571,224	10,117,382	9,670,480	9,229,999
	Weighted Average Rate Base						
9	Plant	(4,126,678)	97,647,719	121,210,453	121,210,453	121,210,453	121,210,453
	Working Capital						
10	Fuel	-	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-	-
12	Working Cash	-	-	-	-	-	-
13	Subtotal	-	-	-	-	-	-
14	Total Plant	(4,126,678)	97,647,719	121,210,453	121,210,453	121,210,453	121,210,453
	Less:						
15	Accumulated Deferred Taxes	1,245,524	4,239,868	8,521,335	8,916,193	9,215,716	9,427,054
16	Deferred Investment Tax Credit	-	-	-	-	-	-
17	Customer Advances	-	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-	-
21	Subtotal	1,245,524	4,239,868	8,521,335	8,916,193	9,215,716	9,427,054
22	Accumulated Depreciation	(5,999,355)	(18,647,482)	(32,519,996)	(26,680,762)	(20,841,529)	(15,002,295)
23	Weighted Average Rate Base	627,153	112,055,333	145,209,114	138,975,023	132,836,267	126,785,695
		-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	121,210,453	**Input ====>**										
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)		-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)		-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)		-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)		-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)		-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)		(11,592,370)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)		132,802,824												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)		-												
	Retirements															
		EDP Functional Group - Casualty Loss - Capital (2020)		-												
		EDP Functional Group - Casualty Loss - Capital (2021)		-												
		EDP Functional Group - Casualty Loss - Capital (2022)		-												
		EDP Functional Group - Casualty Loss - Capital (2023)		-												
		EDP Functional Group - Repair and Other - Capital (2020)		-												
		EDP Functional Group - Repair and Other - Capital (2021)		-												
		EDP Functional Group - Repair and Other - Capital (2022)		-												
		EDP Functional Group - Repair and Other - Capital (2023)		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	40,188,228											
COR	**ED**	EDP Functional Group		40,188,228												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
COR	**ED**	EDP Functional Group		-												
	Salvage															
		EDP Functional Group - Casualty Loss - Capital (2020)		-												
		EDP Functional Group - Casualty Loss - Capital (2021)		-												
		EDP Functional Group - Casualty Loss - Capital (2022)		-												
		EDP Functional Group - Casualty Loss - Capital (2023)		-												
		EDP Functional Group - Repair and Other - Capital (2020)		-												
		EDP Functional Group - Repair and Other - Capital (2021)		-												
		EDP Functional Group - Repair and Other - Capital (2022)		-												
		EDP Functional Group - Repair and Other - Capital (2023)		-												

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Expense Estimates (Nominal) **All Years Total** **Input ====>**

	Production		
Cost Type	Expense By LOB		
E	**ED**	-	

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
EDP Functional Group - Casualty Loss - Capital (2020)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2021)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2022)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2023)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2020)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2021)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2022)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2023)		0%	4.81743%			

Taxes

		Rate	**Input ====>**
	Property Tax	1.37632%	
	Business and Other Taxes	0.00%	
	Payroll (Percent of Labor)	0.00%	
	State Tax Rate	8.84%	
	Federal Tax Rate	21.00%	21.00%
			Input
	CCFT Deduction ($000)	Prior	
	Composite Federal & State	27.98%	

	Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
ED	EDP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
ED	EDP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	0.57595		0.576	Normalized	42.40%
ED	EDP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	0.70250		0.703	Normalized	29.75%
ED	EDP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
EDP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

Revenue Requirements Estimation Model

2023 WMCE - Prior 2022 CEMA Events_Electric Distribution

Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
EDP Functional Group - Casualty Loss - Capital (2021)		1	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Casualty Loss - Capital (2022)		1	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Casualty Loss - Capital (2023)		1	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Repair and Other - Capital (2020)		30	ADR_SYD	2.0	1.00000		Flow-through							
EDP Functional Group - Repair and Other - Capital (2021)		30	ADR_SYD	2.0	0.57595		Flow-through							
EDP Functional Group - Repair and Other - Capital (2022)		30	ADR_SYD	2.0	0.70250		Flow-through							
EDP Functional Group - Repair and Other - Capital (2023)		30	ADR_SYD	2.0	1.00000		Flow-through							
			Input ====>											
Software Expense Adjustment		-												
Deferred Investment Tax Credit		-												
Removal Costs		40,188,228	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance														
Federal		34,592,957	-	-	-	-	-	-	-	-	-	-	-	-
State		34,592,957	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

	Input ====>												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

	Input ====>												
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year		1	2	3	4	5	6	7	8	9	10	11	12	13
EDP Functional Group - Casualty Loss - Capital (2020)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2021)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2022)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2023)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2020)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2021)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2022)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2023)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year		1	2	3	4	5	6	7	8	9	10	11	12	13
EDP Functional Group - Casualty Loss - Capital (2020)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2021)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2022)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Casualty Loss - Capital (2023)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2020)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
EDP Functional Group - Repair and Other - Capital (2021)		2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%
EDP Functional Group - Repair and Other - Capital (2022)		3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%
EDP Functional Group - Repair and Other - Capital (2023)		4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%

Federal Tax Depreciation Rates

Check **EDP Functional Group - Casualty Loss - Capital (2020)**

Life		1												
Method		MACRS												
Factor		2.0												
Basis Adjustment		1.0000												
Year		1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life		1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation		100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve		100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Casualty Loss - Capital (2021)

Life		1												
Method		MACRS												
Factor		2.0												
Basis Adjustment		1.0000												
Year		1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life		1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation		100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve		100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Casualty Loss - Capital (2022)

Life		1												
Method		MACRS												
Factor		2.0												
Basis Adjustment		1.0000												
Year		1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life		1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.												
RO No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)													
Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- 0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EDP Functional Group - Repair and Other - Capital (2021)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	0.5760												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EDP Functional Group - Repair and Other - Capital (2022)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	0.7025												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EDP Functional Group - Repair and Other - Capital (2023)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates													
EDP Functional Group - Casualty Loss - Capital (2020)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.			F	G	H	I	J	K	L	M	N	O	P	Q
RO No.			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
		Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
		EDP Functional Group - Casualty Loss - Capital (2022)													
		Life	1												
		Method	ADR_SYD												
		Factor	2.0												
		Basis Adjustment	1.0000												
		Year	1	2	3	4	5	6	7	8	9	10	11	12	13
		Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
		Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
		Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
		EDP Functional Group - Casualty Loss - Capital (2023)													
		Life	1												
		Method	ADR_SYD												
		Factor	2.0												
		Basis Adjustment	1.0000												
		Year	1	2	3	4	5	6	7	8	9	10	11	12	13
		Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
		Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
		Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
	-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
		EDP Functional Group - Repair and Other - Capital (2020)													
		Life	30												
		Method	ADR_SYD												
		Factor	2.0												
		Basis Adjustment	1.0000												
		Year	1	2	3	4	5	6	7	8	9	10	11	12	13
		Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
		Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
		Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
	-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
		EDP Functional Group - Repair and Other - Capital (2021)													
		Life	30												
		Method	ADR_SYD												
		Factor	2.0												
		Basis Adjustment	0.5760												
		Year	1	2	3	4	5	6	7	8	9	10	11	12	13
		Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
		Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
		Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
	-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
		EDP Functional Group - Repair and Other - Capital (2022)													
		Life	30												
		Method	ADR_SYD												
		Factor	2.0												
		Basis Adjustment	0.7025												
		Year	1	2	3	4	5	6	7	8	9	10	11	12	13
		Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
		Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
		Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
	-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
		EDP Functional Group - Repair and Other - Capital (2023)													
		Life	30												
		Method	ADR_SYD												
		Factor	2.0												
		Basis Adjustment	1.0000												
		Year	1	2	3	4	5	6	7	8	9	10	11	12	13
		Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
		Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
		Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
	-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)	(114,720)	976,187	589,031	(957,847)	503,978	(959,013)	(8,413,743)	(73,248)	(554,287)	(1,042,780)	(1,526,047)	(19,883)
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group	405,263	108,363	363,125	56,158	82,643	1,074,332	8,390,242	113,264	515,973	1,180,648	1,817,496	754
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
ED		EDP Functional Group - Casualty Loss - Capital (2020)												
ED		EDP Functional Group - Casualty Loss - Capital (2021)												
ED		EDP Functional Group - Casualty Loss - Capital (2022)												
ED		EDP Functional Group - Casualty Loss - Capital (2023)												
ED		EDP Functional Group - Repair and Other - Capital (2020)												
ED		EDP Functional Group - Repair and Other - Capital (2021)												
ED		EDP Functional Group - Repair and Other - Capital (2022)												
ED		EDP Functional Group - Repair and Other - Capital (2023)												
	State Tax Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
EDP Functional Group - Casualty Loss - Capital (2021)												
EDP Functional Group - Casualty Loss - Capital (2022)												
EDP Functional Group - Casualty Loss - Capital (2023)												
EDP Functional Group - Repair and Other - Capital (2020)												
EDP Functional Group - Repair and Other - Capital (2021)												
EDP Functional Group - Repair and Other - Capital (2022)												
EDP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	405,263	108,363	363,125	56,158	82,643	1,074,332	8,390,242	113,264	515,973	1,180,648	1,817,496	754
Repair Allowance												
Federal	(48,647)	413,952	249,778	(406,174)	213,712	(406,669)	(3,567,844)	(31,061)	(235,045)	(442,191)	(647,119)	(8,431)
State	(48,647)	413,952	249,778	(406,174)	213,712	(406,669)	(3,567,844)	(31,061)	(235,045)	(442,191)	(647,119)	(8,431)
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	14	15	16	17	18	19	20	21	22	23	24	25
EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates												
Year	14	15	16	17	18	19	20	21	22	23	24	25
EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2021)	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.77%	2.10%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2022)	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	3.38%	2.57%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	EDP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.											
RO No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)	60,447,733	12,377,545	29,107,043	6,582,881	7,372,301	3,775,965	5,522,831	7,050,417	7,390,320	2,007,762	(15,111,481)	6,279,508
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group	1,251,096	320,822	341,652	427,914	150,549	56,815	3,300,894	708,361	379,818	1,263,835	17,174,391	703,818
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
ED	EDP Functional Group - Casualty Loss - Capital (2020)													
ED	EDP Functional Group - Casualty Loss - Capital (2021)													
ED	EDP Functional Group - Casualty Loss - Capital (2022)													
ED	EDP Functional Group - Casualty Loss - Capital (2023)													
ED	EDP Functional Group - Repair and Other - Capital (2020)													
ED	EDP Functional Group - Repair and Other - Capital (2021)													
ED	EDP Functional Group - Repair and Other - Capital (2022)													
ED	EDP Functional Group - Repair and Other - Capital (2023)													
	State Tax Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.												
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
EDP Functional Group - Casualty Loss - Capital (2021)												
EDP Functional Group - Casualty Loss - Capital (2022)												
EDP Functional Group - Casualty Loss - Capital (2023)												
EDP Functional Group - Repair and Other - Capital (2020)												
EDP Functional Group - Repair and Other - Capital (2021)												
EDP Functional Group - Repair and Other - Capital (2022)												
EDP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	1,251,096	320,822	341,652	427,914	150,549	56,815	3,300,894	708,361	379,818	1,263,835	17,174,391	703,818
Repair Allowance												
Federal	17,983,135	3,682,306	8,659,314	1,958,400	2,193,252	1,123,345	1,643,036	2,097,491	2,198,612	597,307	(4,495,649)	1,868,147
State	17,983,135	3,682,306	8,659,314	1,958,400	2,193,252	1,123,345	1,643,036	2,097,491	2,198,612	597,307	(4,495,649)	1,868,147
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	26	27	28	29	30	31	32	33	34	35	36	37
EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates												
Year	26	27	28	29	30	31	32	33	34	35	36	37
EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	EDP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	6,984	12,682	12,744	12,876	12,482	57,768
2	Interest			67	689	752	153	2	1,663
3	**Total**	**0**	**0**	**7,050**	**13,372**	**13,497**	**13,029**	**12,485**	**59,432**

Pacific Gas and Electric Company
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		6,984	12,682	12,744	12,876	12,482
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	350	1,039	1,356	1,313
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(373)	551	514	542	525
17	Federal Income		780	1,511	1,205	1,266	1,202
18	Subtotal Taxes		408	2,412	2,757	3,164	3,040
19	**Depreciation**		2,046	3,157	3,157	3,157	3,157
20	**Total Operating Expenses**		2,454	5,570	5,915	6,322	6,197
21	**Net for Return**		4,530	7,113	6,830	6,554	6,285
22	**Weighted Average Rate Base**		61,714	97,704	93,814	90,028	86,339
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	6,984	12,682	12,744	12,876	12,482
26	FERC	00.0000%	-	-	-	-	-
27	Total		6,984	12,682	12,744	12,876	12,482
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		6,984	12,682	12,744	12,876	12,482
32	**Capital Revenue Requirement**		6,984	12,682	12,744	12,876	12,482
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	6,984	12,682	12,744	12,876	12,482
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	350	1,039	1,356	1,313
4	Interest Charges	1,222	2,000	1,921	1,843	1,768
5	Fiscal/Calendar Property Tax Adjustment	-	350	339	(22)	(22)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	1,222	2,700	3,299	3,178	3,059
11	Taxable Income before Depreciation	5,761	9,982	9,446	9,698	9,424
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	1,914	3,751	3,637	3,562	3,487
13	Removal Costs	8,062	-	-	-	-
14	Repair Allowance	-	-	-	-	-
15	State Taxable Income	(4,214)	6,232	5,809	6,137	5,937
16	CCFT	(373)	551	514	542	525
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(373)	551	514	542	525
	Federal Income Tax					
22	Prior Year CCFT	0	(373)	551	514	542
23	Federal Depreciation	3,588	6,907	6,389	5,910	5,466
24	Removal Costs	8,062	-	-	-	-
25	Repair Allowance	-	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	(5,889)	3,448	2,506	3,275	3,415
28	Federal Income Tax	(1,237)	724	526	688	717
29	Deferred Taxes - Depreciation	2,017	787	679	578	485
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	780	1,511	1,205	1,266	1,202

Pacific Gas and Electric Company
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	1,222	2,000	1,921	1,843	1,768
6	Preferred Stock	17	27	26	25	24
7	Common Equity	3,290	5,086	4,883	4,686	4,494
8	Total $	4,530	7,113	6,830	6,554	6,285
	Weighted Average Rate Base					
9	Plant	58,018	95,678	95,678	95,678	95,678
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	58,018	95,678	95,678	95,678	95,678
	Less:					
15	Accumulated Deferred Taxes	1,292	2,410	3,143	3,772	4,303
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	1,292	2,410	3,143	3,772	4,303
22	Accumulated Depreciation	(4,988)	(4,437)	(1,280)	1,878	5,035
23	Weighted Average Rate Base	61,714	97,704	93,814	90,028	86,339
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	95,678	**Input ====>**										
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)		-												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)		-												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)		-												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)		95,678												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)		-												
	Retirements															
		EHP Functional Group - Casualty Loss - Capital (2020)		-												
		EHP Functional Group - Casualty Loss - Capital (2021)		-												
		EHP Functional Group - Casualty Loss - Capital (2022)		-												
		EHP Functional Group - Casualty Loss - Capital (2023)		-												
		EHP Functional Group - Repair and Other - Capital (2020)		-												
		EHP Functional Group - Repair and Other - Capital (2021)		-												
		EHP Functional Group - Repair and Other - Capital (2022)		-												
		EHP Functional Group - Repair and Other - Capital (2023)		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	8,062											
COR	**EH**	EHP Functional Group		8,062												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
	Salvage															
		EHP Functional Group - Casualty Loss - Capital (2020)		-												
		EHP Functional Group - Casualty Loss - Capital (2021)		-												
		EHP Functional Group - Casualty Loss - Capital (2022)		-												
		EHP Functional Group - Casualty Loss - Capital (2023)		-												
		EHP Functional Group - Repair and Other - Capital (2020)		-												
		EHP Functional Group - Repair and Other - Capital (2021)		-												
		EHP Functional Group - Repair and Other - Capital (2022)		-												
		EHP Functional Group - Repair and Other - Capital (2023)		-												

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Expense Estimates (Nominal)			**All Years Total**	**Input ====>**
	Production			
Cost Type	Expense By LOB			
E	**EH**		-	

Book Capitalization					Input	Sunk Investment (End of Base Year)		
	Depreciation - Factors			Life	Salvage	Rate	Avg. Age	Initial Plant	Initial Reserve
		EHP Functional Group - Casualty Loss - Capital (2020)			0%	3.30000%			
		EHP Functional Group - Casualty Loss - Capital (2021)			0%	3.30000%			
		EHP Functional Group - Casualty Loss - Capital (2022)			0%	3.30000%			
		EHP Functional Group - Casualty Loss - Capital (2023)			0%	3.30000%			
		EHP Functional Group - Repair and Other - Capital (2020)			0%	3.30000%			
		EHP Functional Group - Repair and Other - Capital (2021)			0%	3.30000%			
		EHP Functional Group - Repair and Other - Capital (2022)			0%	3.30000%			
		EHP Functional Group - Repair and Other - Capital (2023)			0%	3.30000%			

Taxes			**Rate**	**Input ====>**											
	Property Tax		1.37632%												
	Business and Other Taxes		0.00%												
	Payroll (Percent of Labor)		0.00%												
	State Tax Rate		8.84%												
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
				Input											
	CCFT Deduction ($000)		Prior												
	Composite Federal & State		27.98%												

	Federal Tax Depreciation - Factors		Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
EH		EHP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH		EHP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH		EHP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH		EHP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH		EHP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
EH		EHP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
EH		EHP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
EH		EHP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%

	State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
	EHP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.													
EHP Functional Group - Casualty Loss - Capital (2021)	1	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Casualty Loss - Capital (2022)	1	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Casualty Loss - Capital (2023)	1	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2020)	50	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2021)	50	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2022)	50	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2023)	50	ADR_SYD	2.0	1.00000		Flow-through							

		Input ====>											
Software Expense Adjustment	-												
Deferred Investment Tax Credit	-												
Removal Costs	8,062	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance													
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

	Input ====>											
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

	Input ====>											
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

Federal Tax Depreciation Rates

Check														
	EHP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.												
RO No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)													
Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- 0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EHP Functional Group - Repair and Other - Capital (2021)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EHP Functional Group - Repair and Other - Capital (2022)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EHP Functional Group - Repair and Other - Capital (2023)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates													
EHP Functional Group - Casualty Loss - Capital (2020)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

Event No.		F Dec-19	G Jan-20	H Feb-20	I Mar-20	J Apr-20	K May-20	L Jun-20	M Jul-20	N Aug-20	O Sep-20	P Oct-20	Q Nov-20	Dec-20
RO No.														
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017
	EHP Functional Group - Repair and Other - Capital (2021)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017
	EHP Functional Group - Repair and Other - Capital (2022)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017
	EHP Functional Group - Repair and Other - Capital (2023)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
		Salvage												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**EH**													
Book Capitalization														
		Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	EH	EHP Functional Group - Casualty Loss - Capital (2020)												
	EH	EHP Functional Group - Casualty Loss - Capital (2021)												
	EH	EHP Functional Group - Casualty Loss - Capital (2022)												
	EH	EHP Functional Group - Casualty Loss - Capital (2023)												
	EH	EHP Functional Group - Repair and Other - Capital (2020)												
	EH	EHP Functional Group - Repair and Other - Capital (2021)												
	EH	EHP Functional Group - Repair and Other - Capital (2022)												
	EH	EHP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
EHP Functional Group - Casualty Loss - Capital (2021)												
EHP Functional Group - Casualty Loss - Capital (2022)												
EHP Functional Group - Casualty Loss - Capital (2023)												
EHP Functional Group - Repair and Other - Capital (2020)												
EHP Functional Group - Repair and Other - Capital (2021)												
EHP Functional Group - Repair and Other - Capital (2022)												
EHP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

Federal Tax Depreciation Rates

Check **EHP Functional Group - Casualty Loss - Capital (2020)**

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EHP Functional Group - Casualty Loss - Capital (2021)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EHP Functional Group - Casualty Loss - Capital (2022)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.											
RO No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EHP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077
	EHP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077
	EHP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077
	EHP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)				72,558	256	2,697	2,906	1,404	3,472	8,476	2,427	1,482
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**EH**	EHP Functional Group				8,062								
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
		Salvage												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**EH**													
Book Capitalization														
		Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	EH	EHP Functional Group - Casualty Loss - Capital (2020)												
	EH	EHP Functional Group - Casualty Loss - Capital (2021)												
	EH	EHP Functional Group - Casualty Loss - Capital (2022)												
	EH	EHP Functional Group - Casualty Loss - Capital (2023)												
	EH	EHP Functional Group - Repair and Other - Capital (2020)												
	EH	EHP Functional Group - Repair and Other - Capital (2021)												
	EH	EHP Functional Group - Repair and Other - Capital (2022)												
	EH	EHP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.												
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
EHP Functional Group - Casualty Loss - Capital (2021)												
EHP Functional Group - Casualty Loss - Capital (2022)												
EHP Functional Group - Casualty Loss - Capital (2023)												
EHP Functional Group - Repair and Other - Capital (2020)												
EHP Functional Group - Repair and Other - Capital (2021)												
EHP Functional Group - Repair and Other - Capital (2022)												
EHP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	8,062	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	26	27	28	29	30	31	32	33	34	35	36	37
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates												
Year	26	27	28	29	30	31	32	33	34	35	36	37
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	EHP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EHP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - Prior 2022 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136
	EHP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136
	EHP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136
	EHP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167	136,642,698
2	Interest			(723)	(114,509)	227,428	283,205	4,263	399,664
3	**Total**	**0**	**0**	**(409,106)**	**(3,687,509)**	**53,287,684**	**43,779,861**	**44,071,430**	**137,042,361**

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	11,828	1,180,705	3,427,010	4,404,334
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(341,401)	(31,457,218)	4,014,721	2,999,973	3,093,451
17	Federal Income		(89,140)	(4,761,564)	12,727,539	2,867,832	3,302,991
18	Subtotal Taxes		(430,541)	(36,206,954)	17,922,965	9,294,815	10,800,776
19	**Depreciation**		13,853	14,248,613	16,265,288	16,265,288	16,265,288
20	**Total Operating Expenses**		(416,688)	(21,958,342)	34,188,254	25,560,103	27,066,064
21	**Net for Return**		8,305	18,385,342	18,872,002	17,936,553	17,001,104
22	**Weighted Average Rate Base**		113,152	252,545,911	259,230,800	246,381,222	233,531,645
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167
26	FERC	00.0000%	-	-	-	-	-
27	Total		(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167
32	**Capital Revenue Requirement**		(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	(408,383)	(3,572,999)	53,060,256	43,496,656	44,067,167
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	11,828	1,180,705	3,427,010	4,404,334
4	Interest Charges	2,241	5,170,246	5,307,103	5,044,040	4,780,977
5	Fiscal/Calendar Property Tax Adjustment	-	11,828	1,157,049	1,089,256	(111,931)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	2,241	5,193,902	7,644,857	9,560,305	9,073,379
11	Taxable Income before Depreciation	(410,624)	(8,766,901)	45,415,399	33,936,351	34,993,788
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	3,450,773	334,183,090	-	-	-
13	Removal Costs	605	12,900,895	-	-	-
14	Repair Allowance	-	-	-	-	-
15	State Taxable Income	(3,862,002)	(355,850,887)	45,415,399	33,936,351	34,993,788
16	CCFT	(341,401)	(31,457,218)	4,014,721	2,999,973	3,093,451
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(341,401)	(31,457,218)	4,014,721	2,999,973	3,093,451
	Federal Income Tax					
22	Prior Year CCFT	0	(341,401)	(31,457,218)	4,014,721	2,999,973
23	Federal Depreciation	3,450,773	334,183,090	-	-	-
24	Removal Costs	605	12,900,895	-	-	-
25	Repair Allowance	-	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	(3,862,002)	(355,509,486)	76,872,617	29,921,630	31,993,815
28	Federal Income Tax	(811,020)	(74,656,992)	16,143,250	6,283,542	6,718,701
29	Deferred Taxes - Depreciation	721,880	69,895,428	(3,415,711)	(3,415,711)	(3,415,711)
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	(89,140)	(4,761,564)	12,727,539	2,867,832	3,302,991

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	2,241	5,170,246	5,307,103	5,044,040	4,780,977
6	Preferred Stock	31	69,703	71,548	68,001	64,455
7	Common Equity	6,033	13,145,393	13,493,352	12,824,512	12,155,672
8	Total $	8,305	18,385,342	18,872,002	17,936,553	17,001,104
	Weighted Average Rate Base					
9	Plant	143,782	281,847,539	337,633,863	337,633,863	337,633,863
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	143,782	281,847,539	337,633,863	337,633,863	337,633,863
	Less:					
15	Accumulated Deferred Taxes	30,078	31,981,053	68,909,453	65,493,743	62,078,032
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	30,078	31,981,053	68,909,453	65,493,743	62,078,032
22	Accumulated Depreciation	552	(2,679,425)	9,493,609	25,758,898	42,024,186
23	Weighted Average Rate Base	113,152	252,545,911	259,230,800	246,381,222	233,531,645
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			F	G	H	I	J	K	L	M	N	O	P	Q
Event No.			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.															
Analysis Period			**Jan-20**	**Through**	**Dec-30**										
	Analysis Life		11	Years											
	Sensitivity		0.010												
	Jurisdiction		CPUC												
		Fixed Costs	1.000000			**Oct 2017 Fire**		No							
		Variable Costs	1.000000												
Plant Investment (Nominal)															
Cost Type	Gross Plant Additions		**All Years Total**	337,633,863	**Input ====>**										
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)	-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)	-												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)	3,450,773												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)	334,183,090												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)	-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)	-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)	-												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)	-												
	Retirements														
		EDP Functional Group - Casualty Loss - Capital (2020)	-												
		EDP Functional Group - Casualty Loss - Capital (2021)	-												
		EDP Functional Group - Casualty Loss - Capital (2022)	-												
		EDP Functional Group - Casualty Loss - Capital (2023)	-												
		EDP Functional Group - Repair and Other - Capital (2020)	-												
		EDP Functional Group - Repair and Other - Capital (2021)	-												
		EDP Functional Group - Repair and Other - Capital (2022)	-												
		EDP Functional Group - Repair and Other - Capital (2023)	-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)		**All Years Total**	12,901,500											
COR	**ED**	EDP Functional Group	12,901,500												
COR	**ED**	EDP Functional Group	-												
COR	**ED**	EDP Functional Group	-												
COR	**ED**	EDP Functional Group	-												
COR	**ED**	EDP Functional Group	-												
COR	**ED**	EDP Functional Group	-												
COR	**ED**	EDP Functional Group	-												
COR	**ED**	EDP Functional Group	-												
	Salvage														
		EDP Functional Group - Casualty Loss - Capital (2020)	-												
		EDP Functional Group - Casualty Loss - Capital (2021)	-												
		EDP Functional Group - Casualty Loss - Capital (2022)	-												
		EDP Functional Group - Casualty Loss - Capital (2023)	-												
		EDP Functional Group - Repair and Other - Capital (2020)	-												
		EDP Functional Group - Repair and Other - Capital (2021)	-												
		EDP Functional Group - Repair and Other - Capital (2022)	-												
		EDP Functional Group - Repair and Other - Capital (2023)	-												
Expense Estimates (Nominal)			**All Years Total**	**Input ====>**											
	Production														
Cost Type	Expense By LOB														
E	**ED**		-												

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
EDP Functional Group - Casualty Loss - Capital (2020)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2021)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2022)		0%	4.81743%			
EDP Functional Group - Casualty Loss - Capital (2023)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2020)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2021)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2022)		0%	4.81743%			
EDP Functional Group - Repair and Other - Capital (2023)		0%	4.81743%			

Taxes

		Rate	**Input ====>**											
	Property Tax	1.37632%												
	Business and Other Taxes	0.00%												
	Payroll (Percent of Labor)	0.00%												
	State Tax Rate	8.84%												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input											
	CCFT Deduction ($000)	Prior												
	Composite Federal & State	27.98%												

	Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
ED	EDP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
ED	EDP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
ED	EDP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
ED	EDP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
ED	EDP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
EDP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

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Revenue Requirements Estimation Model

2023 WMCE - 2022-2023 CEMA Events_Electric Distribution

Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	EDP Functional Group - Casualty Loss - Capital (2021)	1	ADR_SYD	2.0	1.00000		Flow-through							
	EDP Functional Group - Casualty Loss - Capital (2022)	1	ADR_SYD	2.0	1.00000		Flow-through							
	EDP Functional Group - Casualty Loss - Capital (2023)	1	ADR_SYD	2.0	1.00000		Flow-through							
	EDP Functional Group - Repair and Other - Capital (2020)	30	ADR_SYD	2.0	1.00000		Flow-through							
	EDP Functional Group - Repair and Other - Capital (2021)	30	ADR_SYD	2.0	1.00000		Flow-through							
	EDP Functional Group - Repair and Other - Capital (2022)	30	ADR_SYD	2.0	1.00000		Flow-through							
	EDP Functional Group - Repair and Other - Capital (2023)	30	ADR_SYD	2.0	1.00000		Flow-through							
			Input ====>											
	Software Expense Adjustment	-												
	Deferred Investment Tax Credit	-												
	Removal Costs	12,901,500	-	-	-	-	-	-	-	-	-	-	-	-
	Repair Allowance													
	Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

		Input ====>											
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

		Input ====>											
	Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%
	EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%

Federal Tax Depreciation Rates

Check	**EDP Functional Group - Casualty Loss - Capital (2020)**													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.													
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)													
Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- 0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EDP Functional Group - Repair and Other - Capital (2021)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EDP Functional Group - Repair and Other - Capital (2022)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EDP Functional Group - Repair and Other - Capital (2023)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates													
EDP Functional Group - Casualty Loss - Capital (2020)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No. / RO No.		F Dec-19	G Jan-20	H Feb-20	I Mar-20	J Apr-20	K May-20	L Jun-20	M Jul-20	N Aug-20	O Sep-20	P Oct-20	Q Nov-20	Dec-20
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
	EDP Functional Group - Repair and Other - Capital (2021)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
	EDP Functional Group - Repair and Other - Capital (2022)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969
	EDP Functional Group - Repair and Other - Capital (2023)													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
		Salvage												
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**ED**													
Book Capitalization														
		Depreciation - Factors												
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	ED	EDP Functional Group - Casualty Loss - Capital (2020)												
	ED	EDP Functional Group - Casualty Loss - Capital (2021)												
	ED	EDP Functional Group - Casualty Loss - Capital (2022)												
	ED	EDP Functional Group - Casualty Loss - Capital (2023)												
	ED	EDP Functional Group - Repair and Other - Capital (2020)												
	ED	EDP Functional Group - Repair and Other - Capital (2021)												
	ED	EDP Functional Group - Repair and Other - Capital (2022)												
	ED	EDP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
EDP Functional Group - Casualty Loss - Capital (2021)												
EDP Functional Group - Casualty Loss - Capital (2022)												
EDP Functional Group - Casualty Loss - Capital (2023)												
EDP Functional Group - Repair and Other - Capital (2020)												
EDP Functional Group - Repair and Other - Capital (2021)												
EDP Functional Group - Repair and Other - Capital (2022)												
EDP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
EDP Functional Group - Casualty Loss - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Casualty Loss - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2020)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2021)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2022)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%
EDP Functional Group - Repair and Other - Capital (2023)	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	4.82%	3.65%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check **EDP Functional Group - Casualty Loss - Capital (2020)**

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Casualty Loss - Capital (2021)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Casualty Loss - Capital (2022)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395
	EDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)												3,450,773
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group												605
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	ED	EDP Functional Group - Casualty Loss - Capital (2020)												
	ED	EDP Functional Group - Casualty Loss - Capital (2021)												
	ED	EDP Functional Group - Casualty Loss - Capital (2022)												
	ED	EDP Functional Group - Casualty Loss - Capital (2023)												
	ED	EDP Functional Group - Repair and Other - Capital (2020)												
	ED	EDP Functional Group - Repair and Other - Capital (2021)												
	ED	EDP Functional Group - Repair and Other - Capital (2022)												
	ED	EDP Functional Group - Repair and Other - Capital (2023)												
	State Tax Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	EDP Functional Group - Casualty Loss - Capital (2021)												
	EDP Functional Group - Casualty Loss - Capital (2022)												
	EDP Functional Group - Casualty Loss - Capital (2023)												
	EDP Functional Group - Repair and Other - Capital (2020)												
	EDP Functional Group - Repair and Other - Capital (2021)												
	EDP Functional Group - Repair and Other - Capital (2022)												
	EDP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	605
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)													
Book Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr													
Straight-Line Tax Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal Tax Depreciation Rates													
Check	**EDP Functional Group - Casualty Loss - Capital (2020)**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
	Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
	Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
	Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
	Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
	Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
	Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
	Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
	Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

			AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.			Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2020)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2021)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2022)												
C	**ED**	EDP Functional Group - Casualty Loss - Capital (2023)	91,356,414	67,545,634	114,804,522	45,800,392	5,592,152	9,083,976						
C	**ED**	EDP Functional Group - Repair and Other - Capital (2020)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2021)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2022)												
C	**ED**	EDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group	1,110,179	855,805	896,369	5,063,861	2,577,138	2,397,543						
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												
		EDP Functional Group - Casualty Loss - Capital (2021)												
		EDP Functional Group - Casualty Loss - Capital (2022)												
		EDP Functional Group - Casualty Loss - Capital (2023)												
		EDP Functional Group - Repair and Other - Capital (2020)												
		EDP Functional Group - Repair and Other - Capital (2021)												
		EDP Functional Group - Repair and Other - Capital (2022)												
		EDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	ED	EDP Functional Group - Casualty Loss - Capital (2020)												
	ED	EDP Functional Group - Casualty Loss - Capital (2021)												
	ED	EDP Functional Group - Casualty Loss - Capital (2022)												
	ED	EDP Functional Group - Casualty Loss - Capital (2023)												
	ED	EDP Functional Group - Repair and Other - Capital (2020)												
	ED	EDP Functional Group - Repair and Other - Capital (2021)												
	ED	EDP Functional Group - Repair and Other - Capital (2022)												
	ED	EDP Functional Group - Repair and Other - Capital (2023)												
	State Tax Depreciation - Factors													
		EDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.													
RO No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
	EDP Functional Group - Casualty Loss - Capital (2021)												
	EDP Functional Group - Casualty Loss - Capital (2022)												
	EDP Functional Group - Casualty Loss - Capital (2023)												
	EDP Functional Group - Repair and Other - Capital (2020)												
	EDP Functional Group - Repair and Other - Capital (2021)												
	EDP Functional Group - Repair and Other - Capital (2022)												
	EDP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	1,110,179	855,805	896,369	5,063,861	2,577,138	2,397,543	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
	Equity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)													
Book Depreciation Rates													
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr													
Straight-Line Tax Depreciation Rates													
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	EDP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal Tax Depreciation Rates													
Check	**EDP Functional Group - Casualty Loss - Capital (2020)**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Distribution
Model Inputs (whole dollars)

Event No.	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
RO No.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	43	(240,487)	131,252	104,130	106,646	101,586
2	Interest			0	(11,452)	(7,339)	(173)	(1)	(18,965)
3	**Total**	**0**	**0**	**44**	**(251,938)**	**123,913**	**103,957**	**106,646**	**82,620**

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		43	(240,487)	131,252	104,130	106,646
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	52	2,819	8,125	10,578
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(36)	(92,377)	9,650	6,833	7,119
17	Federal Income		(1)	(210,560)	42,407	14,285	15,551
18	Subtotal Taxes		(36)	(302,885)	54,875	29,243	33,248
19	**Depreciation**		34	17,020	20,349	20,349	20,349
20	**Total Operating Expenses**		(2)	(285,865)	75,223	49,592	53,597
21	**Net for Return**		46	45,379	56,029	54,538	53,050
22	**Weighted Average Rate Base**		626	623,332	769,622	749,154	728,701
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	43	(240,487)	131,252	104,130	106,646
26	FERC	00.0000%	-	-	-	-	-
27	Total		43	(240,487)	131,252	104,130	106,646
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		43	(240,487)	131,252	104,130	106,646
32	**Capital Revenue Requirement**		43	(240,487)	131,252	104,130	106,646
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	43	(240,487)	131,252	104,130	106,646
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	52	2,819	8,125	10,578
4	Interest Charges	12	12,761	15,756	15,337	14,918
5	Fiscal/Calendar Property Tax Adjustment	-	52	2,714	2,592	(140)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	12	12,865	21,289	26,055	25,356
11	Taxable Income before Depreciation	31	(253,352)	109,963	78,075	81,290
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	433	842	805	781	757
13	Removal Costs	-	41,849	-	-	-
14	Repair Allowance	-	748,948	-	-	-
15	State Taxable Income	(402)	(1,044,990)	109,158	77,294	80,533
16	CCFT	(36)	(92,377)	9,650	6,833	7,119
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(36)	(92,377)	9,650	6,833	7,119
	Federal Income Tax					
22	Prior Year CCFT	0	(36)	(92,377)	9,650	6,833
23	Federal Depreciation	569	1,095	1,013	937	866
24	Removal Costs	-	41,849	-	-	-
25	Repair Allowance	-	748,948	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	(538)	(1,045,207)	201,327	67,489	73,591
28	Federal Income Tax	(113)	(219,494)	42,279	14,173	15,454
29	Deferred Taxes - Depreciation	112	8,933	128	112	97
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	(1)	(210,560)	42,407	14,285	15,551

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	12	12,761	15,756	15,337	14,918
6	Preferred Stock	0	172	212	207	201
7	Common Equity	33	32,445	40,060	38,995	37,930
8	Total $	46	45,379	56,029	54,538	53,050
	Weighted Average Rate Base					
9	Plant	632	607,912	764,111	764,111	764,111
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	632	607,912	764,111	764,111	764,111
	Less:					
15	Accumulated Deferred Taxes	5	6,286	9,110	9,229	9,334
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	5	6,286	9,110	9,229	9,334
22	Accumulated Depreciation	1	(21,706)	(14,621)	5,728	26,076
23	Weighted Average Rate Base	626	623,332	769,622	749,154	728,701
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	764,111	**Input ====>**										
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)		-												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)		-												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)		-												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)		-												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)		-												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)		-												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)		15,163												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)		748,948												
	Retirements															
		GDP Functional Group - Casualty Loss - Capital (2020)		-												
		GDP Functional Group - Casualty Loss - Capital (2021)		-												
		GDP Functional Group - Casualty Loss - Capital (2022)		-												
		GDP Functional Group - Casualty Loss - Capital (2023)		-												
		GDP Functional Group - Repair and Other - Capital (2020)		-												
		GDP Functional Group - Repair and Other - Capital (2021)		-												
		GDP Functional Group - Repair and Other - Capital (2022)		-												
		GDP Functional Group - Repair and Other - Capital (2023)		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	41,849											
COR	**GD**	GDP Functional Group		41,849												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
COR	**GD**	GDP Functional Group		-												
	Salvage															
		GDP Functional Group - Casualty Loss - Capital (2020)		-												
		GDP Functional Group - Casualty Loss - Capital (2021)		-												
		GDP Functional Group - Casualty Loss - Capital (2022)		-												
		GDP Functional Group - Casualty Loss - Capital (2023)		-												
		GDP Functional Group - Repair and Other - Capital (2020)		-												
		GDP Functional Group - Repair and Other - Capital (2021)		-												
		GDP Functional Group - Repair and Other - Capital (2022)		-												
		GDP Functional Group - Repair and Other - Capital (2023)		-												
Expense Estimates (Nominal)				**All Years Total**	**Input ====>**											
	Production															
Cost Type	Expense By LOB															
E	**GD**			-												

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
GDP Functional Group - Casualty Loss - Capital (2020)		0%	2.66306%			
GDP Functional Group - Casualty Loss - Capital (2021)		0%	2.66306%			
GDP Functional Group - Casualty Loss - Capital (2022)		0%	2.66306%			
GDP Functional Group - Casualty Loss - Capital (2023)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2020)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2021)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2022)		0%	2.66306%			
GDP Functional Group - Repair and Other - Capital (2023)		0%	2.66306%			

Taxes

		Rate	**Input ====>**											
	Property Tax	1.37632%												
	Business and Other Taxes	0.00%												
	Payroll (Percent of Labor)	0.00%												
	State Tax Rate	8.84%												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input											
	CCFT Deduction ($000)	Prior												
	Composite Federal & State	27.98%												

	Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
GD	GDP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
GD	GDP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GD	GDP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GD	GDP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GD	GDP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	-		-	Normalized	100.00%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
GDP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.													
GDP Functional Group - Casualty Loss - Capital (2021)	1	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Casualty Loss - Capital (2022)	1	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Casualty Loss - Capital (2023)	1	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2020)	35	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2021)	35	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2022)	35	ADR_SYD	2.0	1.00000		Flow-through							
GDP Functional Group - Repair and Other - Capital (2023)	35	ADR_SYD	2.0	-		Flow-through							

		Input ====>											
Software Expense Adjustment	-												
Deferred Investment Tax Credit	-												
Removal Costs	41,849	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance													
Federal	748,948	-	-	-	-	-	-	-	-	-	-	-	-
State	748,948	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

	Input ====>											
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

	Input ====>											
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check

GDP Functional Group - Casualty Loss - Capital (2020)

Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GDP Functional Group - Casualty Loss - Capital (2021)

Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GDP Functional Group - Casualty Loss - Capital (2022)

Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	GDP Functional Group - Repair and Other - Capital (2021)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	GDP Functional Group - Repair and Other - Capital (2022)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
	GDP Functional Group - Repair and Other - Capital (2023)													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	-												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates														
	GDP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724
	GDP Functional Group - Repair and Other - Capital (2021)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724
	GDP Functional Group - Repair and Other - Capital (2022)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724
	GDP Functional Group - Repair and Other - Capital (2023)													
	Life	35												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	-												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50
	Annual Depreciation	2.857	5.551	5.309	5.150	4.992	4.833	4.675	4.516	4.358	4.199	4.041	3.882	3.724
	Reserve	2.857	8.408	13.717	18.867	23.858	28.691	33.366	37.882	42.240	46.439	50.480	54.363	58.086
-	Rate	0.02857	0.05551	0.05309	0.05150	0.04992	0.04833	0.04675	0.04516	0.04358	0.04199	0.04041	0.03882	0.03724

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
		Salvage												
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**GD**													
Book Capitalization														
		Depreciation - Factors												
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	GD	GDP Functional Group - Casualty Loss - Capital (2020)												
	GD	GDP Functional Group - Casualty Loss - Capital (2021)												
	GD	GDP Functional Group - Casualty Loss - Capital (2022)												
	GD	GDP Functional Group - Casualty Loss - Capital (2023)												
	GD	GDP Functional Group - Repair and Other - Capital (2020)												
	GD	GDP Functional Group - Repair and Other - Capital (2021)												
	GD	GDP Functional Group - Repair and Other - Capital (2022)												
	GD	GDP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		GDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
GDP Functional Group - Casualty Loss - Capital (2021)												
GDP Functional Group - Casualty Loss - Capital (2022)												
GDP Functional Group - Casualty Loss - Capital (2023)												
GDP Functional Group - Repair and Other - Capital (2020)												
GDP Functional Group - Repair and Other - Capital (2021)												
GDP Functional Group - Repair and Other - Capital (2022)												
GDP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	GDP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
- Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822
GDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
- Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822
GDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
- Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822
GDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50
Annual Depreciation	3.565	3.407	3.248	3.090	2.932	2.773	2.615	2.456	2.298	2.139	1.981	1.822
Reserve	61.652	65.059	68.307	71.397	74.329	77.102	79.717	82.173	84.471	86.610	88.591	90.413
- Rate	0.03565	0.03407	0.03248	0.03090	0.02932	0.02773	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)												15,163
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)												
	Retirements													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
	Salvage													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**GD**													
Book Capitalization														
	Depreciation - Factors													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
GD	GDP Functional Group - Casualty Loss - Capital (2020)													
GD	GDP Functional Group - Casualty Loss - Capital (2021)													
GD	GDP Functional Group - Casualty Loss - Capital (2022)													
GD	GDP Functional Group - Casualty Loss - Capital (2023)													
GD	GDP Functional Group - Repair and Other - Capital (2020)													
GD	GDP Functional Group - Repair and Other - Capital (2021)													
GD	GDP Functional Group - Repair and Other - Capital (2022)													
GD	GDP Functional Group - Repair and Other - Capital (2023)													
	State Tax Depreciation - Factors													
		GDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.												
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
GDP Functional Group - Casualty Loss - Capital (2021)												
GDP Functional Group - Casualty Loss - Capital (2022)												
GDP Functional Group - Casualty Loss - Capital (2023)												
GDP Functional Group - Repair and Other - Capital (2020)												
GDP Functional Group - Repair and Other - Capital (2021)												
GDP Functional Group - Repair and Other - Capital (2022)												
GDP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	26	27	28	29	30	31	32	33	34	35	36	37
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

Year	26	27	28	29	30	31	32	33	34	35	36	37
GDP Functional Group - Casualty Loss - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Casualty Loss - Capital (2023)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2020)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2021)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2022)	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%	2.66%
GDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	GDP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000
	GDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000
	GDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000
	GDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-
	Annual Depreciation	1.664	1.505	1.347	1.188	1.030	0.872	0.713	0.555	0.396	0.238	0.079	-
	Reserve	92.077	93.582	94.929	96.118	97.148	98.019	98.732	99.287	99.683	99.921	100.000	100.000
-	Rate	0.01664	0.01505	0.01347	0.01188	0.01030	0.00872	0.00713	0.00555	0.00396	0.00238	0.00079	0.00000

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

			AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.			Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2020)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2021)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2022)												
C	**GD**	GDP Functional Group - Casualty Loss - Capital (2023)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2020)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2021)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2022)												
C	**GD**	GDP Functional Group - Repair and Other - Capital (2023)	211,333	133,175	68,626	142,795	163,992	29,028						
	Retirements													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**GD**	GDP Functional Group	-	14,721	4,374	2,241	117	20,397						
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
COR	**GD**	GDP Functional Group												
	Salvage													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**GD**													
Book Capitalization														
	Depreciation - Factors													
		GDP Functional Group - Casualty Loss - Capital (2020)												
		GDP Functional Group - Casualty Loss - Capital (2021)												
		GDP Functional Group - Casualty Loss - Capital (2022)												
		GDP Functional Group - Casualty Loss - Capital (2023)												
		GDP Functional Group - Repair and Other - Capital (2020)												
		GDP Functional Group - Repair and Other - Capital (2021)												
		GDP Functional Group - Repair and Other - Capital (2022)												
		GDP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
GD	GDP Functional Group - Casualty Loss - Capital (2020)													
GD	GDP Functional Group - Casualty Loss - Capital (2021)													
GD	GDP Functional Group - Casualty Loss - Capital (2022)													
GD	GDP Functional Group - Casualty Loss - Capital (2023)													
GD	GDP Functional Group - Repair and Other - Capital (2020)													
GD	GDP Functional Group - Repair and Other - Capital (2021)													
GD	GDP Functional Group - Repair and Other - Capital (2022)													
GD	GDP Functional Group - Repair and Other - Capital (2023)													
	State Tax Depreciation - Factors													
		GDP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.													
RO No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
	GDP Functional Group - Casualty Loss - Capital (2021)												
	GDP Functional Group - Casualty Loss - Capital (2022)												
	GDP Functional Group - Casualty Loss - Capital (2023)												
	GDP Functional Group - Repair and Other - Capital (2020)												
	GDP Functional Group - Repair and Other - Capital (2021)												
	GDP Functional Group - Repair and Other - Capital (2022)												
	GDP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	14,721	4,374	2,241	117	20,397	-	-	-	-	-	-
	Repair Allowance												
	Federal	211,333	133,175	68,626	142,795	163,992	29,028	-	-	-	-	-	-
	State	211,333	133,175	68,626	142,795	163,992	29,028	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
	Equity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%
	(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)												
Book Depreciation Rates													
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	GDP Functional Group - Casualty Loss - Capital (2020)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Casualty Loss - Capital (2021)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Casualty Loss - Capital (2022)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Casualty Loss - Capital (2023)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2020)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2021)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2022)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2023)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr												
Straight-Line Tax Depreciation Rates													
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	GDP Functional Group - Casualty Loss - Capital (2020)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Casualty Loss - Capital (2021)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Casualty Loss - Capital (2022)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Casualty Loss - Capital (2023)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2020)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2021)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2022)	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	GDP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Federal Tax Depreciation Rates													
Check	**GDP Functional Group - Casualty Loss - Capital (2020)**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

WP 14-102

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GDP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GDP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Distribution
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GDP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	0	12,259	17,232	17,628	17,751	64,870
2	Interest				230	525	151	2	909
3	**Total**	**0**	**0**	**0**	**12,489**	**17,757**	**17,780**	**17,753**	**65,779**

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		0	12,259	17,232	17,628	17,751
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	-	470	1,393	1,815
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		0	668	715	695	731
17	Federal Income		0	1,476	1,740	1,647	1,714
18	Subtotal Taxes		0	2,144	2,925	3,735	4,260
19	**Depreciation**		-	3,318	4,613	4,613	4,613
20	**Total Operating Expenses**		0	5,462	7,537	8,347	8,872
21	**Net for Return**		0	6,797	9,695	9,281	8,878
22	**Weighted Average Rate Base**		-	93,366	133,170	127,487	121,957
23	**Rate of Return:**	On Rate Base	#DIV/0!	7.28%	7.28%	7.28%	7.28%
24		On Equity	#DIV/0!	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	0	12,259	17,232	17,628	17,751
26	FERC	00.0000%	-	-	-	-	-
27	Total		0	12,259	17,232	17,628	17,751
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		0	12,259	17,232	17,628	17,751
32	**Capital Revenue Requirement**		0	12,259	17,232	17,628	17,751
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	0	12,259	17,232	17,628	17,751
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	-	470	1,393	1,815
4	Interest Charges	-	1,911	2,726	2,610	2,497
5	Fiscal/Calendar Property Tax Adjustment	-	-	470	454	(32)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	-	1,911	3,665	4,456	4,280
11	Taxable Income before Depreciation	0	10,348	13,566	13,172	13,471
		-	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	-	2,795	5,479	5,313	5,203
13	Removal Costs	-	-	-	-	-
14	Repair Allowance	-	-	-	-	-
15	State Taxable Income	0	7,552	8,087	7,859	8,268
16	CCFT	0	668	715	695	731
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	0	668	715	695	731
	Federal Income Tax					
22	Prior Year CCFT	0	0	668	715	695
23	Federal Depreciation	-	5,242	10,090	9,333	8,633
24	Removal Costs	-	-	-	-	-
25	Repair Allowance	-	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	0	5,106	2,809	3,124	4,143
28	Federal Income Tax	0	1,072	590	656	870
29	Deferred Taxes - Depreciation	-	404	1,150	991	844
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	0	1,476	1,740	1,647	1,714

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	0.00%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.00%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	0.00%	5.21%	5.21%	5.21%	5.21%
4	Total %	0.00%	7.28%	7.28%	7.28%	7.28%
5	Debt	-	1,911	2,726	2,610	2,497
6	Preferred Stock	-	26	37	35	34
7	Common Equity	0	4,860	6,932	6,636	6,348
8	Total $	0	6,797	9,695	9,281	8,878
	Weighted Average Rate Base					
9	Plant	-	94,733	139,774	139,774	139,774
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	-	94,733	139,774	139,774	139,774
	Less:					
15	Accumulated Deferred Taxes	-	138	979	2,050	2,968
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	-	138	979	2,050	2,968
22	Accumulated Depreciation	-	1,229	5,625	10,237	14,850
23	Weighted Average Rate Base	-	93,366	133,170	127,487	121,957
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	139,774	**Input ====>**										
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)		-												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)		-												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)		-												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)		-												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)		139,774												
	Retirements															
		EHP Functional Group - Casualty Loss - Capital (2020)		-												
		EHP Functional Group - Casualty Loss - Capital (2021)		-												
		EHP Functional Group - Casualty Loss - Capital (2022)		-												
		EHP Functional Group - Casualty Loss - Capital (2023)		-												
		EHP Functional Group - Repair and Other - Capital (2020)		-												
		EHP Functional Group - Repair and Other - Capital (2021)		-												
		EHP Functional Group - Repair and Other - Capital (2022)		-												
		EHP Functional Group - Repair and Other - Capital (2023)		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	-											
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
COR	**EH**	EHP Functional Group		-												
	Salvage															
		EHP Functional Group - Casualty Loss - Capital (2020)		-												
		EHP Functional Group - Casualty Loss - Capital (2021)		-												
		EHP Functional Group - Casualty Loss - Capital (2022)		-												
		EHP Functional Group - Casualty Loss - Capital (2023)		-												
		EHP Functional Group - Repair and Other - Capital (2020)		-												
		EHP Functional Group - Repair and Other - Capital (2021)		-												
		EHP Functional Group - Repair and Other - Capital (2022)		-												
		EHP Functional Group - Repair and Other - Capital (2023)		-												
Expense Estimates (Nominal)				**All Years Total**	**Input ====>**											
	Production															
Cost Type	Expense By LOB															
E	**EH**			-												

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
EHP Functional Group - Casualty Loss - Capital (2020)		0%	3.30000%			
EHP Functional Group - Casualty Loss - Capital (2021)		0%	3.30000%			
EHP Functional Group - Casualty Loss - Capital (2022)		0%	3.30000%			
EHP Functional Group - Casualty Loss - Capital (2023)		0%	3.30000%			
EHP Functional Group - Repair and Other - Capital (2020)		0%	3.30000%			
EHP Functional Group - Repair and Other - Capital (2021)		0%	3.30000%			
EHP Functional Group - Repair and Other - Capital (2022)		0%	3.30000%			
EHP Functional Group - Repair and Other - Capital (2023)		0%	3.30000%			

Taxes

		Rate	**Input ====>**											
	Property Tax	1.37632%												
	Business and Other Taxes	0.00%												
	Payroll (Percent of Labor)	0.00%												
	State Tax Rate	8.84%												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input											
	CCFT Deduction ($000)	Prior												
	Composite Federal & State	27.98%												

Federal Tax Depreciation - Factors		Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
EH	EHP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH	EHP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH	EHP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH	EHP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
EH	EHP Functional Group - Repair and Other - Capital (2020)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
EH	EHP Functional Group - Repair and Other - Capital (2021)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
EH	EHP Functional Group - Repair and Other - Capital (2022)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%
EH	EHP Functional Group - Repair and Other - Capital (2023)	20	MACRS	1.5	1.00000		1.000	Normalized	0.00%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
EHP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

Revenue Requirements Estimation Model

2023 WMCE - 2022-2023 CEMA Events_Electric Generation

Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
EHP Functional Group - Casualty Loss - Capital (2021)		1	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Casualty Loss - Capital (2022)		1	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Casualty Loss - Capital (2023)		1	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2020)		50	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2021)		50	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2022)		50	ADR_SYD	2.0	1.00000		Flow-through							
EHP Functional Group - Repair and Other - Capital (2023)		50	ADR_SYD	2.0	1.00000		Flow-through							
			Input ====>											
Software Expense Adjustment		-												
Deferred Investment Tax Credit		-												
Removal Costs		-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance														
Federal		-	-	-	-	-	-	-	-	-	-	-	-	-
State		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)			**Input ====>**											
Debt			47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity			52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred			0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)			**Input ====>**											
Debt			5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred			5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.			7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year		1	2	3	4	5	6	7	8	9	10	11	12	13
EHP Functional Group - Casualty Loss - Capital (2020)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year		1	2	3	4	5	6	7	8	9	10	11	12	13
EHP Functional Group - Casualty Loss - Capital (2020)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)		3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

Federal Tax Depreciation Rates

Check														
	EHP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.													
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)													
Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- 0% Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EHP Functional Group - Repair and Other - Capital (2021)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EHP Functional Group - Repair and Other - Capital (2022)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
EHP Functional Group - Repair and Other - Capital (2023)													
Life	20												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
- Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
- Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates													
EHP Functional Group - Casualty Loss - Capital (2020)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017
	EHP Functional Group - Repair and Other - Capital (2021)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017
	EHP Functional Group - Repair and Other - Capital (2022)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017
	EHP Functional Group - Repair and Other - Capital (2023)													
	Life	50												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	50.50	49.50	48.50	47.50	46.50	45.50	44.50	43.50	42.50	41.50	40.50	39.50	38.50
	Annual Depreciation	2.000	3.920	3.801	3.722	3.644	3.566	3.487	3.409	3.331	3.252	3.174	3.096	3.017
	Reserve	2.000	5.920	9.721	13.443	17.087	20.653	24.140	27.549	30.880	34.132	37.306	40.402	43.419
(0.00)	Rate	0.02000	0.03920	0.03801	0.03722	0.03644	0.03566	0.03487	0.03409	0.03331	0.03252	0.03174	0.03096	0.03017

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
		Salvage												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**EH**													
Book Capitalization														
		Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	EH	EHP Functional Group - Casualty Loss - Capital (2020)												
	EH	EHP Functional Group - Casualty Loss - Capital (2021)												
	EH	EHP Functional Group - Casualty Loss - Capital (2022)												
	EH	EHP Functional Group - Casualty Loss - Capital (2023)												
	EH	EHP Functional Group - Repair and Other - Capital (2020)												
	EH	EHP Functional Group - Repair and Other - Capital (2021)												
	EH	EHP Functional Group - Repair and Other - Capital (2022)												
	EH	EHP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
EHP Functional Group - Casualty Loss - Capital (2021)												
EHP Functional Group - Casualty Loss - Capital (2022)												
EHP Functional Group - Casualty Loss - Capital (2023)												
EHP Functional Group - Repair and Other - Capital (2020)												
EHP Functional Group - Repair and Other - Capital (2021)												
EHP Functional Group - Repair and Other - Capital (2022)												
EHP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	14	15	16	17	18	19	20	21	22	23	24	25
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates												
Year	14	15	16	17	18	19	20	21	22	23	24	25
EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%
EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%

Federal Tax Depreciation Rates

Check													
	EHP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
- Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
- Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EHP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077
	EHP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077
	EHP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077
	EHP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	37.50	36.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50
	Annual Depreciation	2.939	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077
	Reserve	46.358	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512
(0.00)	Rate	0.02939	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
		Salvage												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**EH**													
Book Capitalization														
		Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	EH	EHP Functional Group - Casualty Loss - Capital (2020)												
	EH	EHP Functional Group - Casualty Loss - Capital (2021)												
	EH	EHP Functional Group - Casualty Loss - Capital (2022)												
	EH	EHP Functional Group - Casualty Loss - Capital (2023)												
	EH	EHP Functional Group - Repair and Other - Capital (2020)												
	EH	EHP Functional Group - Repair and Other - Capital (2021)												
	EH	EHP Functional Group - Repair and Other - Capital (2022)												
	EH	EHP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		EHP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	EHP Functional Group - Casualty Loss - Capital (2021)												
	EHP Functional Group - Casualty Loss - Capital (2022)												
	EHP Functional Group - Casualty Loss - Capital (2023)												
	EHP Functional Group - Repair and Other - Capital (2020)												
	EHP Functional Group - Repair and Other - Capital (2021)												
	EHP Functional Group - Repair and Other - Capital (2022)												
	EHP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EHP Functional Group - Casualty Loss - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2020)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2021)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2022)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2023)	3.30%	3.30%	3.30%	3.30%	3.30%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	EHP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EHP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136
	EHP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136
	EHP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136
	EHP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50
	Annual Depreciation	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450	1.371	1.293	1.215	1.136
	Reserve	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304	88.676	89.969	91.184	92.320
(0.00)	Rate	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450	0.01371	0.01293	0.01215	0.01136

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

			AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.			Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2020)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2021)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2022)												
C	**EH**	EHP Functional Group - Casualty Loss - Capital (2023)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2020)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2021)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2022)												
C	**EH**	EHP Functional Group - Repair and Other - Capital (2023)	4,563	6,223	45,337	8,599	27,350	47,702						
	Retirements													
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
COR	**EH**	EHP Functional Group												
	Salvage													
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**EH**													
Book Capitalization														
	Depreciation - Factors													
		EHP Functional Group - Casualty Loss - Capital (2020)												
		EHP Functional Group - Casualty Loss - Capital (2021)												
		EHP Functional Group - Casualty Loss - Capital (2022)												
		EHP Functional Group - Casualty Loss - Capital (2023)												
		EHP Functional Group - Repair and Other - Capital (2020)												
		EHP Functional Group - Repair and Other - Capital (2021)												
		EHP Functional Group - Repair and Other - Capital (2022)												
		EHP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
EH	EHP Functional Group - Casualty Loss - Capital (2020)													
EH	EHP Functional Group - Casualty Loss - Capital (2021)													
EH	EHP Functional Group - Casualty Loss - Capital (2022)													
EH	EHP Functional Group - Casualty Loss - Capital (2023)													
EH	EHP Functional Group - Repair and Other - Capital (2020)													
EH	EHP Functional Group - Repair and Other - Capital (2021)													
EH	EHP Functional Group - Repair and Other - Capital (2022)													
EH	EHP Functional Group - Repair and Other - Capital (2023)													
	State Tax Depreciation - Factors													
	EHP Functional Group - Casualty Loss - Capital (2020)													

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.													
	EHP Functional Group - Casualty Loss - Capital (2021)												
	EHP Functional Group - Casualty Loss - Capital (2022)												
	EHP Functional Group - Casualty Loss - Capital (2023)												
	EHP Functional Group - Repair and Other - Capital (2020)												
	EHP Functional Group - Repair and Other - Capital (2021)												
	EHP Functional Group - Repair and Other - Capital (2022)												
	EHP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
	Equity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates													
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	EHP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates													
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	EHP Functional Group - Casualty Loss - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Casualty Loss - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2020)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2021)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2022)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	EHP Functional Group - Repair and Other - Capital (2023)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	EHP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
EHP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EHP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Electric Generation
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	EHP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50
	Annual Depreciation	1.058	0.980	0.901	0.823	0.744	0.666	0.588	0.509	0.431	0.353	0.274	0.196
	Reserve	93.378	94.358	95.259	96.082	96.826	97.492	98.080	98.589	99.020	99.373	99.647	99.843
(0.00)	Rate	0.01058	0.00980	0.00901	0.00823	0.00744	0.00666	0.00588	0.00509	0.00431	0.00353	0.00274	0.00196
	EHP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50
	Annual Depreciation	1.058	0.980	0.901	0.823	0.744	0.666	0.588	0.509	0.431	0.353	0.274	0.196
	Reserve	93.378	94.358	95.259	96.082	96.826	97.492	98.080	98.589	99.020	99.373	99.647	99.843
(0.00)	Rate	0.01058	0.00980	0.00901	0.00823	0.00744	0.00666	0.00588	0.00509	0.00431	0.00353	0.00274	0.00196
	EHP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50
	Annual Depreciation	1.058	0.980	0.901	0.823	0.744	0.666	0.588	0.509	0.431	0.353	0.274	0.196
	Reserve	93.378	94.358	95.259	96.082	96.826	97.492	98.080	98.589	99.020	99.373	99.647	99.843
(0.00)	Rate	0.01058	0.00980	0.00901	0.00823	0.00744	0.00666	0.00588	0.00509	0.00431	0.00353	0.00274	0.00196
	EHP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50
	Annual Depreciation	1.058	0.980	0.901	0.823	0.744	0.666	0.588	0.509	0.431	0.353	0.274	0.196
	Reserve	93.378	94.358	95.259	96.082	96.826	97.492	98.080	98.589	99.020	99.373	99.647	99.843
(0.00)	Rate	0.01058	0.00980	0.00901	0.00823	0.00744	0.00666	0.00588	0.00509	0.00431	0.00353	0.00274	0.00196

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	(9,421)	(367,571)	1,857,560	1,573,260	1,622,072	4,675,901
2	Interest			(17)	(8,091)	11	9,142	140	1,184
3	**Total**	**0**	**0**	**(9,437)**	**(375,663)**	**1,857,571**	**1,582,403**	**1,622,211**	**4,677,085**

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		(9,421)	(367,571)	1,857,560	1,573,260	1,622,072
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	268	51,286	151,341	198,289
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(7,738)	(1,081,331)	107,275	75,853	82,353
17	Federal Income		(2,020)	(163,213)	471,571	142,991	162,240
18	Subtotal Taxes		(9,758)	(1,244,275)	630,132	370,185	442,882
19	**Depreciation**		150	236,915	342,393	342,393	342,393
20	**Total Operating Expenses**		(9,609)	(1,007,360)	972,525	712,578	785,275
21	**Net for Return**		188	639,789	885,035	860,683	836,797
22	**Weighted Average Rate Base**		2,565	8,788,305	12,157,077	11,822,567	11,494,460
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	(9,421)	(367,571)	1,857,560	1,573,260	1,622,072
26	FERC	00.0000%	-	-	-	-	-
27	Total		(9,421)	(367,571)	1,857,560	1,573,260	1,622,072
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		(9,421)	(367,571)	1,857,560	1,573,260	1,622,072
32	**Capital Revenue Requirement**		(9,421)	(367,571)	1,857,560	1,573,260	1,622,072
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	(9,421)	(367,571)	1,857,560	1,573,260	1,622,072
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	268	51,286	151,341	198,289
4	Interest Charges	51	179,919	248,886	242,038	235,320
5	Fiscal/Calendar Property Tax Adjustment	-	268	50,750	49,304	(2,356)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	51	180,455	350,922	442,682	431,253
11	Taxable Income before Depreciation	(9,471)	(548,026)	1,506,638	1,130,578	1,190,819
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	78,063	11,584,266	293,120	272,515	259,222
13	Removal Costs	-	99,956	-	-	-
14	Repair Allowance	-	-	-	-	-
15	State Taxable Income	(87,534)	(12,232,247)	1,213,518	858,063	931,597
16	CCFT	(7,738)	(1,081,331)	107,275	75,853	82,353
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(7,738)	(1,081,331)	107,275	75,853	82,353
	Federal Income Tax					
22	Prior Year CCFT	0	(7,738)	(1,081,331)	107,275	75,853
23	Federal Depreciation	78,063	11,599,620	320,896	288,807	259,926
24	Removal Costs	-	99,956	-	-	-
25	Repair Allowance	-	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	(87,534)	(12,239,863)	2,267,072	734,496	855,040
28	Federal Income Tax	(18,382)	(2,570,371)	476,085	154,244	179,558
29	Deferred Taxes - Depreciation	16,362	2,407,159	(4,514)	(11,253)	(17,318)
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	(2,020)	(163,213)	471,571	142,991	162,240

Pacific Gas and Electric Company
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	51	179,919	248,886	242,038	235,320
6	Preferred Stock	1	2,426	3,355	3,263	3,172
7	Common Equity	137	457,444	632,794	615,382	598,304
8	Total $	188	639,789	885,035	860,683	836,797
	Weighted Average Rate Base					
9	Plant	3,253	9,683,643	14,886,646	14,886,646	14,886,646
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	3,253	9,683,643	14,886,646	14,886,646	14,886,646
	Less:					
15	Accumulated Deferred Taxes	682	873,548	2,421,263	2,413,380	2,399,094
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	682	873,548	2,421,263	2,413,380	2,399,094
22	Accumulated Depreciation	6	21,790	308,306	650,699	993,092
23	Weighted Average Rate Base	2,565	8,788,305	12,157,077	11,822,567	11,494,460
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

			F	G	H	I	J	K	L	M	N	O	P	Q
Event No.			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.															
Analysis Period			**Jan-20**	**Through**	**Dec-30**										
	Analysis Life		11	Years											
	Sensitivity		0.010												
	Jurisdiction		CPUC												
		Fixed Costs	1.000000												
		Variable Costs	1.000000												
Plant Investment (Nominal)															
Cost Type	Gross Plant Additions		**All Years Total**	14,886,646	**Input ====>**										
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2020)	-												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2021)	-												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2022)	78,063												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2023)	11,430,727												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2020)	-												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2021)	-												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2022)	-												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2023)	3,377,856												
	Retirements														
		GTP Functional Group - Casualty Loss - Capital (2020)	-												
		GTP Functional Group - Casualty Loss - Capital (2021)	-												
		GTP Functional Group - Casualty Loss - Capital (2022)	-												
		GTP Functional Group - Casualty Loss - Capital (2023)	-												
		GTP Functional Group - Repair and Other - Capital (2020)	-												
		GTP Functional Group - Repair and Other - Capital (2021)	-												
		GTP Functional Group - Repair and Other - Capital (2022)	-												
		GTP Functional Group - Repair and Other - Capital (2023)	-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)		**All Years Total**	99,956											
COR	**GT**	GTP Functional Group	-												
COR	**GT**	GTP Functional Group	99,956												
COR	**GT**	GTP Functional Group	-												
COR	**GT**	GTP Functional Group	-												
COR	**GT**	GTP Functional Group	-												
COR	**GT**	GTP Functional Group	-												
COR	**GT**	GTP Functional Group	-												
COR	**GT**	GTP Functional Group	-												
	Salvage														
		GTP Functional Group - Casualty Loss - Capital (2020)	-												
		GTP Functional Group - Casualty Loss - Capital (2021)	-												
		GTP Functional Group - Casualty Loss - Capital (2022)	-												
		GTP Functional Group - Casualty Loss - Capital (2023)	-												
		GTP Functional Group - Repair and Other - Capital (2020)	-												
		GTP Functional Group - Repair and Other - Capital (2021)	-												
		GTP Functional Group - Repair and Other - Capital (2022)	-												
		GTP Functional Group - Repair and Other - Capital (2023)	-												

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Expense Estimates (Nominal)			**All Years Total**	**Input ====>**											
	Production														
Cost Type	Expense By LOB														
E	**GT**		-												

Book Capitalization					Input	Sunk Investment (End of Base Year)		
	Depreciation - Factors		Life	Salvage	Rate	Avg. Age	Initial Plant	Initial Reserve
		GTP Functional Group - Casualty Loss - Capital (2020)		0%	2.30000%			
		GTP Functional Group - Casualty Loss - Capital (2021)		0%	2.30000%			
		GTP Functional Group - Casualty Loss - Capital (2022)		0%	2.30000%			
		GTP Functional Group - Casualty Loss - Capital (2023)		0%	2.30000%			
		GTP Functional Group - Repair and Other - Capital (2020)		0%	2.30000%			
		GTP Functional Group - Repair and Other - Capital (2021)		0%	2.30000%			
		GTP Functional Group - Repair and Other - Capital (2022)		0%	2.30000%			
		GTP Functional Group - Repair and Other - Capital (2023)		0%	2.30000%			

Taxes			**Rate**	**Input ====>**											
	Property Tax		1.37632%												
	Business and Other Taxes		0.00%												
	Payroll (Percent of Labor)		0.00%												
	State Tax Rate		8.84%												
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
				Input											
	CCFT Deduction ($000)		Prior												
	Composite Federal & State		27.98%												

							Accumulated	Straight		
	Federal Tax Depreciation - Factors		Life	Method	Factor	Basis Adj.	Deferred Tax	Line Basis	Normalization	Tax Repair %
GT		GTP Functional Group - Casualty Loss - Capital (2020)	1	MACRS	2.0	1.00000		1.000	Normalized	
GT		GTP Functional Group - Casualty Loss - Capital (2021)	1	MACRS	2.0	1.00000		1.000	Normalized	
GT		GTP Functional Group - Casualty Loss - Capital (2022)	1	MACRS	2.0	1.00000		1.000	Normalized	
GT		GTP Functional Group - Casualty Loss - Capital (2023)	1	MACRS	2.0	1.00000		1.000	Normalized	
GT		GTP Functional Group - Repair and Other - Capital (2020)	15	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GT		GTP Functional Group - Repair and Other - Capital (2021)	15	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GT		GTP Functional Group - Repair and Other - Capital (2022)	15	MACRS	1.5	1.00000		1.000	Normalized	0.00%
GT		GTP Functional Group - Repair and Other - Capital (2023)	15	MACRS	1.5	1.00000		1.000	Normalized	0.00%

							Accumulated	
	State Tax Depreciation - Factors		Life	Method	Factor	Basis Adj.	Deferred Tax	Normalization
		GTP Functional Group - Casualty Loss - Capital (2020)	1	ADR_SYD	2.0	1.00000		Flow-through

Revenue Requirements Estimation Model

2023 WMCE - 2022-2023 CEMA Events_Gas Transmission

Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
GTP Functional Group - Casualty Loss - Capital (2021)		1	ADR_SYD	2.0	1.00000		Flow-through							
GTP Functional Group - Casualty Loss - Capital (2022)		1	ADR_SYD	2.0	1.00000		Flow-through							
GTP Functional Group - Casualty Loss - Capital (2023)		1	ADR_SYD	2.0	1.00000		Flow-through							
GTP Functional Group - Repair and Other - Capital (2020)		22	ADR_SYD	2.0	1.00000		Flow-through							
GTP Functional Group - Repair and Other - Capital (2021)		22	ADR_SYD	2.0	1.00000		Flow-through							
GTP Functional Group - Repair and Other - Capital (2022)		22	ADR_SYD	2.0	1.00000		Flow-through							
GTP Functional Group - Repair and Other - Capital (2023)		22	ADR_SYD	2.0	1.00000		Flow-through							
			Input ====>											
Software Expense Adjustment		-												
Deferred Investment Tax Credit		-												
Removal Costs		99,956	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance														
Federal		-	-	-	-	-	-	-	-	-	-	-	-	-
State		-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

	Input ====>												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

	Input ====>												
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

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(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates

Year	1	2	3	4	5	6	7	8	9	10	11	12	13
GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

Federal Tax Depreciation Rates

Check														
	GTP Functional Group - Casualty Loss - Capital (2020)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2021)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	MACRS												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

	F	G	H	I	J	K	L	M	N	O	P	Q
Event No.	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.													
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
- Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2023)													
Life	1												
Method	MACRS												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2020)													
Life	15												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50
Annual Depreciation	5.000	9.500	8.550	7.695	6.926	6.233	5.905	5.905	5.905	5.905	5.905	5.905	5.905
Reserve	5.000	14.500	23.050	30.745	37.671	43.903	49.808	55.713	61.618	67.523	73.428	79.333	85.238
- Rate	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
- 0% Incentive	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
GTP Functional Group - Repair and Other - Capital (2021)													
Life	15												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50
Annual Depreciation	5.000	9.500	8.550	7.695	6.926	6.233	5.905	5.905	5.905	5.905	5.905	5.905	5.905
Reserve	5.000	14.500	23.050	30.745	37.671	43.903	49.808	55.713	61.618	67.523	73.428	79.333	85.238
- Rate	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
- Incentive	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
GTP Functional Group - Repair and Other - Capital (2022)													
Life	15												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50
Annual Depreciation	5.000	9.500	8.550	7.695	6.926	6.233	5.905	5.905	5.905	5.905	5.905	5.905	5.905
Reserve	5.000	14.500	23.050	30.745	37.671	43.903	49.808	55.713	61.618	67.523	73.428	79.333	85.238
- Rate	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
- Incentive	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
GTP Functional Group - Repair and Other - Capital (2023)													
Life	15												
Method	MACRS												
Factor	1.5												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50
Annual Depreciation	5.000	9.500	8.550	7.695	6.926	6.233	5.905	5.905	5.905	5.905	5.905	5.905	5.905
Reserve	5.000	14.500	23.050	30.745	37.671	43.903	49.808	55.713	61.618	67.523	73.428	79.333	85.238
- Rate	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
- Incentive	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905	0.05905
State Tax Depreciation Rates													
GTP Functional Group - Casualty Loss - Capital (2020)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2021)													
Life	1												
Method	ADR_SYD												
Factor	2.0												
Basis Adjustment	1.0000												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2022)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2023)													
	Life	1												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	100.000	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2020)													
	Life	22												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50
	Annual Depreciation	4.545	8.678	8.068	7.674	7.281	6.887	6.494	6.100	5.706	5.313	4.919	4.526	4.132
	Reserve	4.545	13.223	21.291	28.965	36.246	43.133	49.626	55.726	61.433	66.745	71.665	76.190	80.323
-	Rate	0.04545	0.08678	0.08068	0.07674	0.07281	0.06887	0.06494	0.06100	0.05706	0.05313	0.04919	0.04526	0.04132
	GTP Functional Group - Repair and Other - Capital (2021)													
	Life	22												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50
	Annual Depreciation	4.545	8.678	8.068	7.674	7.281	6.887	6.494	6.100	5.706	5.313	4.919	4.526	4.132
	Reserve	4.545	13.223	21.291	28.965	36.246	43.133	49.626	55.726	61.433	66.745	71.665	76.190	80.323
-	Rate	0.04545	0.08678	0.08068	0.07674	0.07281	0.06887	0.06494	0.06100	0.05706	0.05313	0.04919	0.04526	0.04132
	GTP Functional Group - Repair and Other - Capital (2022)													
	Life	22												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50
	Annual Depreciation	4.545	8.678	8.068	7.674	7.281	6.887	6.494	6.100	5.706	5.313	4.919	4.526	4.132
	Reserve	4.545	13.223	21.291	28.965	36.246	43.133	49.626	55.726	61.433	66.745	71.665	76.190	80.323
-	Rate	0.04545	0.08678	0.08068	0.07674	0.07281	0.06887	0.06494	0.06100	0.05706	0.05313	0.04919	0.04526	0.04132
	GTP Functional Group - Repair and Other - Capital (2023)													
	Life	22												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50
	Annual Depreciation	4.545	8.678	8.068	7.674	7.281	6.887	6.494	6.100	5.706	5.313	4.919	4.526	4.132
	Reserve	4.545	13.223	21.291	28.965	36.246	43.133	49.626	55.726	61.433	66.745	71.665	76.190	80.323
-	Rate	0.04545	0.08678	0.08068	0.07674	0.07281	0.06887	0.06494	0.06100	0.05706	0.05313	0.04919	0.04526	0.04132

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

			R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2020)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2021)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2022)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2023)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2020)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2021)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2022)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
		Salvage												
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**GT**													
Book Capitalization														
		Depreciation - Factors												
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	GT	GTP Functional Group - Casualty Loss - Capital (2020)												
	GT	GTP Functional Group - Casualty Loss - Capital (2021)												
	GT	GTP Functional Group - Casualty Loss - Capital (2022)												
	GT	GTP Functional Group - Casualty Loss - Capital (2023)												
	GT	GTP Functional Group - Repair and Other - Capital (2020)												
	GT	GTP Functional Group - Repair and Other - Capital (2021)												
	GT	GTP Functional Group - Repair and Other - Capital (2022)												
	GT	GTP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		GTP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

	R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.												
GTP Functional Group - Casualty Loss - Capital (2021)												
GTP Functional Group - Casualty Loss - Capital (2022)												
GTP Functional Group - Casualty Loss - Capital (2023)												
GTP Functional Group - Repair and Other - Capital (2020)												
GTP Functional Group - Repair and Other - Capital (2021)												
GTP Functional Group - Repair and Other - Capital (2022)												
GTP Functional Group - Repair and Other - Capital (2023)												
Software Expense Adjustment												
Deferred Investment Tax Credit												
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance												
Federal	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)												
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

Year	14	15	16	17	18	19	20	21	22	23	24	25
GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

Federal Tax Depreciation Rates

Check **GTP Functional Group - Casualty Loss - Capital (2020)**

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GTP Functional Group - Casualty Loss - Capital (2021)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

GTP Functional Group - Casualty Loss - Capital (2022)

Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

	R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.											
RO No.	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0%	0%	0%	0%	0%	0%	0%	0%	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
Annual Depreciation	5.905	5.905	2.952	-	-	-	-	-	-	-	-	-
Reserve	91.143	97.048	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
Annual Depreciation	5.905	5.905	2.952	-	-	-	-	-	-	-	-	-
Reserve	91.143	97.048	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
Annual Depreciation	5.905	5.905	2.952	-	-	-	-	-	-	-	-	-
Reserve	91.143	97.048	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
Annual Depreciation	5.905	5.905	2.952	-	-	-	-	-	-	-	-	-
Reserve	91.143	97.048	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.05905	0.05905	0.02952	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GTP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	14	15	16	17	18	19	20	21	22	23	24	25
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-
	Annual Depreciation	3.739	3.345	2.952	2.558	2.165	1.771	1.377	0.984	0.590	0.197	-	-
	Reserve	84.061	87.407	90.358	92.916	95.081	96.852	98.229	99.213	99.803	100.000	100.000	100.000
-	Rate	0.03739	0.03345	0.02952	0.02558	0.02165	0.01771	0.01377	0.00984	0.00590	0.00197	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-
	Annual Depreciation	3.739	3.345	2.952	2.558	2.165	1.771	1.377	0.984	0.590	0.197	-	-
	Reserve	84.061	87.407	90.358	92.916	95.081	96.852	98.229	99.213	99.803	100.000	100.000	100.000
-	Rate	0.03739	0.03345	0.02952	0.02558	0.02165	0.01771	0.01377	0.00984	0.00590	0.00197	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-
	Annual Depreciation	3.739	3.345	2.952	2.558	2.165	1.771	1.377	0.984	0.590	0.197	-	-
	Reserve	84.061	87.407	90.358	92.916	95.081	96.852	98.229	99.213	99.803	100.000	100.000	100.000
-	Rate	0.03739	0.03345	0.02952	0.02558	0.02165	0.01771	0.01377	0.00984	0.00590	0.00197	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-
	Annual Depreciation	3.739	3.345	2.952	2.558	2.165	1.771	1.377	0.984	0.590	0.197	-	-
	Reserve	84.061	87.407	90.358	92.916	95.081	96.852	98.229	99.213	99.803	100.000	100.000	100.000
-	Rate	0.03739	0.03345	0.02952	0.02558	0.02165	0.01771	0.01377	0.00984	0.00590	0.00197	0.00000	0.00000

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
		Analysis Life												
		Sensitivity												
		Jurisdiction												
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type		Gross Plant Additions												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2020)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2021)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2022)												78,063
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2023)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2020)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2021)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2022)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2023)												
		Retirements												
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Cost Type		Removal Costs (Used for Reserve adjustment and Tax Deductions)												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
		Salvage												
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
		Production												
Cost Type		Expense By LOB												
E	**GT**													
Book Capitalization														
		Depreciation - Factors												
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Taxes														
		Property Tax												
		Business and Other Taxes												
		Payroll (Percent of Labor)												
		State Tax Rate												
		Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		CCFT Deduction ($000)												
		Composite Federal & State												
		Federal Tax Depreciation - Factors												
	GT	GTP Functional Group - Casualty Loss - Capital (2020)												
	GT	GTP Functional Group - Casualty Loss - Capital (2021)												
	GT	GTP Functional Group - Casualty Loss - Capital (2022)												
	GT	GTP Functional Group - Casualty Loss - Capital (2023)												
	GT	GTP Functional Group - Repair and Other - Capital (2020)												
	GT	GTP Functional Group - Repair and Other - Capital (2021)												
	GT	GTP Functional Group - Repair and Other - Capital (2022)												
	GT	GTP Functional Group - Repair and Other - Capital (2023)												
		State Tax Depreciation - Factors												
		GTP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
	GTP Functional Group - Casualty Loss - Capital (2021)												
	GTP Functional Group - Casualty Loss - Capital (2022)												
	GTP Functional Group - Casualty Loss - Capital (2023)												
	GTP Functional Group - Repair and Other - Capital (2020)												
	GTP Functional Group - Repair and Other - Capital (2021)												
	GTP Functional Group - Repair and Other - Capital (2022)												
	GTP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%
	GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%

Federal Tax Depreciation Rates

Check	**GTP Functional Group - Casualty Loss - Capital (2020)**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GTP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

Event No.	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
RO No.	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	26	27	28	29	30	31	32	33	34	35	36	37
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

			AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.			Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2020)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2021)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2022)												
C	**GT**	GTP Functional Group - Casualty Loss - Capital (2023)	120,640	163,363	199,800	5,685,289	3,968,747	1,292,887						
C	**GT**	GTP Functional Group - Repair and Other - Capital (2020)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2021)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2022)												
C	**GT**	GTP Functional Group - Repair and Other - Capital (2023)	-	-	-	-	1,815,796	1,562,060						
	Retirements													
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group					86,288	13,668						
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
COR	**GT**	GTP Functional Group												
	Salvage													
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**GT**													
Book Capitalization														
	Depreciation - Factors													
		GTP Functional Group - Casualty Loss - Capital (2020)												
		GTP Functional Group - Casualty Loss - Capital (2021)												
		GTP Functional Group - Casualty Loss - Capital (2022)												
		GTP Functional Group - Casualty Loss - Capital (2023)												
		GTP Functional Group - Repair and Other - Capital (2020)												
		GTP Functional Group - Repair and Other - Capital (2021)												
		GTP Functional Group - Repair and Other - Capital (2022)												
		GTP Functional Group - Repair and Other - Capital (2023)												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
GT	GTP Functional Group - Casualty Loss - Capital (2020)													
GT	GTP Functional Group - Casualty Loss - Capital (2021)													
GT	GTP Functional Group - Casualty Loss - Capital (2022)													
GT	GTP Functional Group - Casualty Loss - Capital (2023)													
GT	GTP Functional Group - Repair and Other - Capital (2020)													
GT	GTP Functional Group - Repair and Other - Capital (2021)													
GT	GTP Functional Group - Repair and Other - Capital (2022)													
GT	GTP Functional Group - Repair and Other - Capital (2023)													
	State Tax Depreciation - Factors													
		GTP Functional Group - Casualty Loss - Capital (2020)												

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.													
RO No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
	GTP Functional Group - Casualty Loss - Capital (2021)												
	GTP Functional Group - Casualty Loss - Capital (2022)												
	GTP Functional Group - Casualty Loss - Capital (2023)												
	GTP Functional Group - Repair and Other - Capital (2020)												
	GTP Functional Group - Repair and Other - Capital (2021)												
	GTP Functional Group - Repair and Other - Capital (2022)												
	GTP Functional Group - Repair and Other - Capital (2023)												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	86,288	13,668	-	-	-	-	-	-
	Repair Allowance												
	Federal	-	-	-	-	-	-	-	-	-	-	-	-
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
	Equity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates

	Year	38	39	40	41	42	43	44	45	46	47	48	49
	GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr

Straight-Line Tax Depreciation Rates

	Year	38	39	40	41	42	43	44	45	46	47	48	49
	GTP Functional Group - Casualty Loss - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Casualty Loss - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Casualty Loss - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Casualty Loss - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2020)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2021)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2022)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%
	GTP Functional Group - Repair and Other - Capital (2023)	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates

Check													
	GTP Functional Group - Casualty Loss - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-

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Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.												
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- 0% Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2022)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Repair and Other - Capital (2023)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
- Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates												
GTP Functional Group - Casualty Loss - Capital (2020)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
- Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
GTP Functional Group - Casualty Loss - Capital (2021)												
Life												
Method												
Factor												
Basis Adjustment												
Year	38	39	40	41	42	43	44	45	46	47	48	49
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - 2022-2023 CEMA Events_Gas Transmission
Model Inputs (whole dollars)

		AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA
Event No.		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
RO No.													
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Casualty Loss - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2020)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2021)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2022)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	GTP Functional Group - Repair and Other - Capital (2023)												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	38	39	40	41	42	43	44	45	46	47	48	49
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - MGMA_Electric Distribution
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	45,376	53,611	55,790	56,590	55,008	266,375
2	Interest			531	3,735	3,746	719	10	8,742
3	**Total**	**0**	**0**	**45,907**	**57,346**	**59,536**	**57,309**	**55,018**	**275,117**

Pacific Gas and Electric Company
2023 WMCE - MGMA_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		45,376	53,611	55,790	56,590	55,008
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	1,634	4,858	6,365	6,195
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		1,950	904	984	1,190	1,184
17	Federal Income		5,842	5,646	5,726	5,982	5,709
18	Subtotal Taxes		7,793	8,183	11,569	13,536	13,087
19	**Depreciation**		10,154	12,151	12,151	12,151	12,151
20	**Total Operating Expenses**		17,946	20,335	23,720	25,687	25,239
21	**Net for Return**		27,430	33,276	32,070	30,902	29,770
22	**Weighted Average Rate Base**		373,702	457,089	440,525	424,484	408,926
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	45,376	53,611	55,790	56,590	55,008
26	FERC	00.0000%	-	-	-	-	-
27	Total		45,376	53,611	55,790	56,590	55,008
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		45,376	53,611	55,790	56,590	55,008
32	**Capital Revenue Requirement**		45,376	53,611	55,790	56,590	55,008
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - MGMA_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	45,376	53,611	55,790	56,590	55,008
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	1,634	4,858	6,365	6,195
4	Interest Charges	7,402	9,358	9,019	8,690	8,372
5	Fiscal/Calendar Property Tax Adjustment	-	1,634	1,591	(85)	(85)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	7,402	12,625	15,468	14,970	14,481
11	Taxable Income before Depreciation	37,974	40,986	40,322	41,620	40,527
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	15,910	30,758	29,186	28,162	27,138
13	Removal Costs	-	-	-	-	-
14	Repair Allowance	-	-	-	-	-
15	State Taxable Income	22,064	10,227	11,136	13,458	13,389
16	CCFT	1,950	904	984	1,190	1,184
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	1,950	904	984	1,190	1,184
	Federal Income Tax					
22	Prior Year CCFT	0	1,950	904	984	1,190
23	Federal Depreciation	17,898	34,454	31,870	29,480	27,269
24	Removal Costs	-	-	-	-	-
25	Repair Allowance	-	-	-	-	-
26	Preferred Dividend Credit	-	-	-	-	-
27	Federal Taxable Income	20,076	4,581	7,548	11,156	12,069
28	Federal Income Tax	4,216	962	1,585	2,343	2,534
29	Deferred Taxes - Depreciation	1,626	4,684	4,141	3,639	3,175
30	Deferred Taxes - Interest	-	-	-	-	-
31	Deferred Taxes - Vacation	-	-	-	-	-
32	ARAM	-	-	-	-	-
33	Total Federal Income Tax	5,842	5,646	5,726	5,982	5,709

Pacific Gas and Electric Company
2023 WMCE - MGMA_Electric Distribution
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	7,402	9,358	9,019	8,690	8,372
6	Preferred Stock	103	126	122	117	113
7	Common Equity	19,924	23,792	22,930	22,095	21,285
8	Total $	27,430	33,276	32,070	30,902	29,770
	Weighted Average Rate Base					
9	Plant	378,935	477,287	477,287	477,287	477,287
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	378,935	477,287	477,287	477,287	477,287
	Less:					
15	Accumulated Deferred Taxes	597	3,968	8,380	12,270	15,677
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	597	3,968	8,380	12,270	15,677
22	Accumulated Depreciation	4,637	16,229	28,381	40,532	52,683
23	Weighted Average Rate Base	373,702	457,089	440,525	424,484	408,926
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - MGMA_Electric Distribution
Model Inputs (whole dollars)

				F	G	H	I	J	K	L	M	N	O	P	Q
Event No.				Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.																
Analysis Period				**Jan-20**	**Through**	**Dec-30**										
	Analysis Life			11	Years											
	Sensitivity			0.010												
	Jurisdiction			CPUC												
		Fixed Costs		1.000000												
		Variable Costs		1.000000												
Plant Investment (Nominal)																
Cost Type	Gross Plant Additions			**All Years Total**	477,287	**Input ====>**										
C	**ED**	EDP Functional Group		477,287												
	Retirements															
		EDP Functional Group		-												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)			**All Years Total**	-											
COR	**ED**	EDP Functional Group		-												
	Salvage															
		EDP Functional Group		-												
Expense Estimates (Nominal)				**All Years Total**	**Input ====>**											
	Production															
Cost Type	Expense By LOB															
E	**ED**			-												
E	**ED**			-												
E	**ED**			-												

Book Capitalization

		Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
Depreciation - Factors	EDP Functional Group		0%	2.54593%			

Depreciation - Amounts	**All Years Total**	**Input ====>**												
	EDP Functional Group													

Taxes	**Rate**	**Input ====>**												
Property Tax	1.39886%													
Business and Other Taxes	0.00%													
Payroll (Percent of Labor)	0.00%													
State Tax Rate	8.84%													
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
		Input												
CCFT Deduction ($000)	Prior													
Composite Federal & State	27.98%													

		Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Repair %
Federal Tax Depreciation - Factors									
ED	EDP Functional Group	20	MACRS	1.5	1.00000		1.000	Normalized	

		Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
State Tax Depreciation - Factors							
	EDP Functional Group	30	ADR_SYD	2.0	1.00000		Flow-through

		Input ====>												
Capital Structure (%)		**Input ====>**												
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)		**Input ====>**												
Debt		5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
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%
Preferred		5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.		7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates														
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
EDP Functional Group	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 2	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 3	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 4	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 5	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 6	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 7	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 8	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Revenue Requirements Estimation Model
2023 WMCE - MGMA_Electric Distribution
Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
Straight-Line Tax Depreciation Rates														
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	EDP Functional Group	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 2	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 3	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 4	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 5	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 6	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 7	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 8	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Federal Tax Depreciation Rates														
Check	**EDP Functional Group**													
	Life	20												
	Method	MACRS												
	Factor	1.5												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50
	Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.462	4.462	4.462	4.462	4.462
	Reserve	3.750	10.969	17.646	23.823	29.536	34.821	39.709	44.231	48.693	53.154	57.616	62.077	66.539
-	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
-	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462
State Tax Depreciation Rates														
	EDP Functional Group													
	Life	30												
	Method	ADR_SYD												
	Factor	2.0												
	Basis Adjustment	1.0000												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
	Annual Depreciation	3.333	6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969
	Reserve	3.333	9.778	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241
-	Rate	0.03333	0.06444	0.06115	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969

Revenue Requirements Estimation Model
2023 WMCE - MGMA_Electric Distribution
Model Inputs (whole dollars)

			R	S	T	U	V	W		Y	Z	AA	AB	AC
Event No.			Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group	-	-	-	-	-	-	-	-	-	-	-	-
	Retirements													
		EDP Functional Group												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
E	**ED**													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group												
	Depreciation - Amounts													
		EDP Functional Group												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	ED	EDP Functional Group												
	State Tax Depreciation - Factors													
		EDP Functional Group												
Capital Structure (%)														
	Debt		47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity		52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)														
	Debt		4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred		5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.		7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	14	15	16	17	18	19	20	21	22	23	24	25
EDP Functional Group	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 2	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 3	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 4	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 5	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 6	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 7	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 8	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book dep

Revenue Requirements Estimation Model
2023 WMCE - MGMA_Electric Distribution
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
Straight-Line Tax Depreciation Rates													
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	EDP Functional Group	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 2	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 3	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 4	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 5	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 6	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 7	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 8	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Federal Tax Depreciation Rates													
Check	**EDP Functional Group**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-
	Annual Depreciation	4.462	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-
	Reserve	71.000	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000
-	Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates													
	EDP Functional Group												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50
	Annual Depreciation	3.755	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395
	Reserve	68.996	72.536	75.862	78.973	81.870	84.552	87.019	89.272	91.310	93.134	94.743	96.138
-	Rate	0.03755	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395

Revenue Requirements Estimation Model
2023 WMCE - MGMA_Electric Distribution
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**ED**	EDP Functional Group	332,778	-	-	-	-	1,176	111,131	12,075	1,594	15,530	1,164	1,839
	Retirements													
		EDP Functional Group												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
COR	**ED**	EDP Functional Group												
	Salvage													
		EDP Functional Group												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**ED**													
E	**ED**													
E	**ED**													
Book Capitalization														
	Depreciation - Factors													
		EDP Functional Group												
	Depreciation - Amounts													
		EDP Functional Group												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	ED	EDP Functional Group												
	State Tax Depreciation - Factors													
		EDP Functional Group												
Capital Structure (%)														
	Debt		47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity		52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)														
	Debt		4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred		5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.		7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	26	27	28	29	30	31	32	33	34	35	36	37
EDP Functional Group	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 2	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 3	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 4	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 5	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 6	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 7	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Investment 8	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book dep

Revenue Requirements Estimation Model
2023 WMCE - MGMA_Electric Distribution
Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
Straight-Line Tax Depreciation Rates													
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	EDP Functional Group	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 2	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 3	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 4	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 5	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 6	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 7	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
	Investment 8	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%
Federal Tax Depreciation Rates													
Check	**EDP Functional Group**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates													
	EDP Functional Group												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-
	Annual Depreciation	1.180	0.966	0.751	0.536	0.322	0.107	-	-	-	-	-	-
	Reserve	97.318	98.284	99.034	99.571	99.893	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - CCPAMA (ED)
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	(20,802)	1,140,400	1,067,143	1,095,746	1,088,679	4,371,165
2	Interest			(37)	28,903	44,895	10,927	156	84,845
3	**Total**	**0**	**0**	**(20,839)**	**1,169,303**	**1,112,038**	**1,106,673**	**1,088,835**	**4,456,010**

Pacific Gas and Electric Company
2023 WMCE - CCPAMA (ED)
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		(20,802)	1,140,400	1,067,143	1,095,746	1,088,679
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	16,167	45,654	53,278	41,886
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(82,963)	(42,825)	(49,905)	22,012	90,488
17	Federal Income		(19,395)	61,934	36,685	50,388	39,329
18	Subtotal Taxes		(102,358)	35,276	32,434	125,677	171,704
19	**Depreciation**		67,861	814,330	814,330	814,330	814,330
20	**Total Operating Expenses**		(34,498)	849,606	846,763	940,007	986,034
21	**Net for Return**		13,695	290,794	220,379	155,739	102,646
22	**Weighted Average Rate Base**		186,585	3,994,428	3,027,190	2,139,266	1,409,970
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	(20,802)	1,140,400	1,067,143	1,095,746	1,088,679
26	FERC	00.0000%	-	-	-	-	-
27	Total		(20,802)	1,140,400	1,067,143	1,095,746	1,088,679
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		(20,802)	1,140,400	1,067,143	1,095,746	1,088,679
32	**Capital Revenue Requirement**		(20,802)	1,140,400	1,067,143	1,095,746	1,088,679
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - CCPAMA (ED)
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	(20,802)	1,140,400	1,067,143	1,095,746	1,088,679
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	16,167	45,654	53,278	41,886
4	Interest Charges	3,696	81,776	61,974	43,796	28,866
5	Fiscal/Calendar Property Tax Adjustment	-	16,167	13,319	(5,696)	(5,696)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	3,696	114,110	120,948	91,378	65,056
11	Taxable Income before Depreciation	(24,498)	1,026,289	946,195	1,004,367	1,023,623
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	755,368	1,510,737	1,510,737	755,368	-
13	Removal Costs	-	-	-	-	-
14	Software Allowance	158,629	-	-	-	-
15	State Taxable Income	(938,495)	(484,447)	(564,542)	248,999	1,023,623
16	CCFT	(82,963)	(42,825)	(49,905)	22,012	90,488
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(82,963)	(42,825)	(49,905)	22,012	90,488
	Federal Income Tax					
22	Prior Year CCFT	0	(82,963)	(42,825)	(49,905)	22,012
23	Federal Depreciation	755,368	1,510,737	1,510,737	755,368	-
24	Removal Costs	-	-	-	-	-
25	Software Allowance	-	-	-	-	-
26	Capitalized Software adjustment - Federal	2,644	31,726	31,726	31,726	31,726
27	Preferred Dividend Credit	-	-	-	-	-
28	Federal Taxable Income	(782,510)	(433,210)	(553,442)	267,179	969,886
29	Federal Income Tax	(164,327)	(90,974)	(116,223)	56,108	203,676
30	Deferred Taxes - Depreciation	144,932	152,908	152,908	(5,719)	(164,347)
31	Deferred Taxes - Interest	-	-	-	-	-
32	Deferred Taxes - Vacation	-	-	-	-	-
33	ARAM	-	-	-	-	-
34	Total Federal Income Tax	(19,395)	61,934	36,685	50,388	39,329

Pacific Gas and Electric Company
2023 WMCE - CCPAMA (ED)
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	3,696	81,776	61,974	43,796	28,866
6	Preferred Stock	51	1,102	836	590	389
7	Common Equity	9,948	207,916	157,570	111,352	73,391
8	Total $	13,695	290,794	220,379	155,739	102,646
	Weighted Average Rate Base					
9	Plant	195,452	4,690,839	4,690,839	4,690,839	4,690,839
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	195,452	4,690,839	4,690,839	4,690,839	4,690,839
	Less:					
15	Accumulated Deferred Taxes	6,039	221,386	374,294	447,888	362,855
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	6,039	221,386	374,294	447,888	362,855
22	Accumulated Depreciation	2,828	475,026	1,289,355	2,103,685	2,918,015
23	Weighted Average Rate Base	186,585	3,994,428	3,027,190	2,139,266	1,409,970
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (ED)
Model Inputs (whole dollars)

			F	G	H	I	J	K	L	M	N	O	P	Q
Event No.			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.															
Analysis Period			**Jan-20**	**Through**	**Dec-30**										
	Analysis Life		11	Years											
	Sensitivity		0.010												
	Jurisdiction		CPUC												
	Fixed Costs		1.000000												
	Variable Costs		1.000000												
Plant Investment (Nominal)															
Cost Type	Gross Plant Additions	**All Years Total**	4,690,839	**Input ====>**											
C	**Common** CIP Functional Group Capital	4,690,839													
	Retirements														
	CIP Functional Group Capital	-													
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)	**All Years Total**	-												
	Salvage														
	CIP Functional Group Capital	-													
Expense Estimates (Nominal)		**All Years Total**	**Input ====>**												
	Production														
Cost Type	Expense By LOB														
E	**Common**	-													

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
CIP Functional Group Capital		0%	17.36000%			

Taxes		**Rate**	**Input ====>**											
	Property Tax	1.39886%												
	Business and Other Taxes	0.00%												
	Payroll (Percent of Labor)	0.00%												
	State Tax Rate	8.84%												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input											
	CCFT Deduction ($000)	Prior												
	Composite Federal & State	27.98%												

Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Software FT%
Common CIP Functional Group Capital	3	SL	1.0	0.96618		0.966	Normalized	3.38%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
CIP Functional Group Capital	3	SL	1.0	0.96618		Flow-through

			Input ====>											
	Software Expense Adjustment	-												
	Deferred Investment Tax Credit	-												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
	Software Allowance													
	Federal	-												
	State	158,629	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)		**Input ====>**											
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)		**Input ====>**											
	Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates													
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	CIP Functional Group Capital	17.36%	17.36%	17.36%	17.36%	17.36%	13.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates													
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	CIP Functional Group Capital	16.77%	16.77%	16.77%	16.77%	16.77%	12.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Revenue Requirements Estimation Model

2023 WMCE - CCPAMA (ED)

Model Inputs (whole dollars)

		F	G	H	I	J	K	L	M	N	O	P	Q
Event No.		Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.														
Federal Tax Depreciation Rates														
Check	**CIP Functional Group Capital**													
	Life	3												
	Method	SL												
	Factor	1.0												
	Basis Adjustment	0.9662												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	3.50	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
	Annual Depreciation	16.667	33.333	33.333	16.667	-	-	-	-	-	-	-	-	-
	Reserve	16.667	50.000	83.333	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.16667	0.33333	0.33333	0.16667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.16667	0.33333	0.33333	0.16667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates														
	CIP Functional Group Capital													
	Life	3												
	Method	SL												
	Factor	1.0												
	Basis Adjustment	0.9662												
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life	3.50	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
	Annual Depreciation	16.667	33.333	33.333	16.667	-	-	-	-	-	-	-	-	-
	Reserve	16.667	50.000	83.333	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.16667	0.33333	0.33333	0.16667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (ED)
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
Analysis Period													
	Analysis Life												
	Sensitivity												
	Jurisdiction												
	Fixed Costs												
	Variable Costs												
Plant Investment (Nominal)													
Cost Type	Gross Plant Additions												
C	**Common** CIP Functional Group Capital	-	-	-	-	-	-	-	-	-	-	-	-
	Retirements												
	CIP Functional Group Capital												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)												
	Salvage												
	CIP Functional Group Capital												
Expense Estimates (Nominal)													
	Production												
Cost Type	Expense By LOB												
E	**Common**												
Book Capitalization													
	Depreciation - Factors												
	CIP Functional Group Capital												
Taxes													
	Property Tax												
	Business and Other Taxes												
	Payroll (Percent of Labor)												
	State Tax Rate												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)												
	Composite Federal & State												
	Federal Tax Depreciation - Factors												
	Common CIP Functional Group Capital												
	State Tax Depreciation - Factors												
	CIP Functional Group Capital												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Software Allowance												
	Federal												
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)													
Book Depreciation Rates													
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	CIP Functional Group Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr													
Straight-Line Tax Depreciation Rates													
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	CIP Functional Group Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (ED)
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
Federal Tax Depreciation Rates													
Check	**CIP Functional Group Capital**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates													
	CIP Functional Group Capital												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (ED)
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.														
Analysis Period														
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**Common**	CIP Functional Group Capital	-	-	-	-	-	-	-	-	-	-	-	4,690,839
	Retirements													
		CIP Functional Group Capital												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
	Salvage													
		CIP Functional Group Capital												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**Common**													
Book Capitalization														
	Depreciation - Factors													
		CIP Functional Group Capital												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	Common	CIP Functional Group Capital												
	State Tax Depreciation - Factors													
		CIP Functional Group Capital												
	Software Expense Adjustment													
	Deferred Investment Tax Credit													
	Removal Costs		-	-	-	-	-	-	-	-	-	-	-	-
	Software Allowance													
		Federal												
		State	-	-	-	-	-	-	-	-	-	-	-	158,629
Capital Structure (%)														
	Debt		47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity		52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)														
	Debt		4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred		5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.		7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)														
Book Depreciation Rates														
	Year		26	27	28	29	30	31	32	33	34	35	36	37
	CIP Functional Group Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr														
Straight-Line Tax Depreciation Rates														
	Year		26	27	28	29	30	31	32	33	34	35	36	37
	CIP Functional Group Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Revenue Requirements Estimation Model

2023 WMCE - CCPAMA (ED)

Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
Federal Tax Depreciation Rates													
Check	**CIP Functional Group Capital**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates													
	CIP Functional Group Capital												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE - CCPAMA (GD)
CAPITAL REVENUE REQUIREMENT With INTEREST
(whole dollars)

Line No.		2020	2021	2022	2023	2024	2025	2026	Total
1	Revenue Requirement	0	0	(17,020)	933,054	873,117	896,519	890,738	3,576,408
2	Interest			(30)	23,648	36,733	8,940	128	69,418
3	**Total**	**0**	**0**	**(17,050)**	**956,703**	**909,849**	**905,459**	**890,865**	**3,645,826**

Pacific Gas and Electric Company
2023 WMCE - CCPAMA (GD)
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.			2022	2023	2024	2025	2026
1	**Operating Revenue:**		(17,020)	933,054	873,117	896,519	890,738
	Operating Expenses:						
2	Expense		-	-	-	-	-
3	Production		-	-	-	-	-
4	Storage		-	-	-	-	-
5	Transmission		-	-	-	-	-
6	Distribution		-	-	-	-	-
7	Customer Accounts		-	-	-	-	-
8	Customer Services		-	-	-	-	-
9	Administrative and General		-	-	-	-	-
10	Uncollectibles		-	-	-	-	-
11	Franchise Requirements		-	-	-	-	-
12	Subtotal Expenses		-	-	-	-	-
	Taxes:						
13	Property		-	13,228	37,353	43,591	34,271
14	Payroll		-	-	-	-	-
15	Other Taxes		-	-	-	-	-
16	State Corporation Franchise		(67,879)	(35,039)	(40,832)	18,009	74,036
17	Federal Income		(15,869)	50,673	30,015	41,227	32,178
18	Subtotal Taxes		(83,748)	28,862	26,537	102,827	140,485
19	**Depreciation**		55,522	666,270	666,270	666,270	666,270
20	**Total Operating Expenses**		(28,225)	695,132	692,806	769,097	806,755
21	**Net for Return**		11,205	237,923	180,310	127,422	83,983
22	**Weighted Average Rate Base**		152,661	3,268,168	2,476,792	1,750,309	1,153,612
23	**Rate of Return:**	On Rate Base	7.34%	7.28%	7.28%	7.28%	7.28%
24		On Equity	10.25%	10.01%	10.01%	10.01%	10.01%
	Jurisdictional Allocations						
	Fixed Costs						
25	CPUC	100.0000%	(17,020)	933,054	873,117	896,519	890,738
26	FERC	00.0000%	-	-	-	-	-
27	Total		(17,020)	933,054	873,117	896,519	890,738
	Variable Costs						
28	CPUC	100.0000%	-	-	-	-	-
29	FERC	00.0000%	-	-	-	-	-
30	Total		-	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement		(17,020)	933,054	873,117	896,519	890,738
32	**Capital Revenue Requirement**		(17,020)	933,054	873,117	896,519	890,738
33	**Expense Revenue Requirement**		-	-	-	-	-

Pacific Gas and Electric Company
2023 WMCE - CCPAMA (GD)
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Taxable Income:					
1	Operating Revenue	(17,020)	933,054	873,117	896,519	890,738
2	Less: O&M Expenses	-	-	-	-	-
3	Taxes Other Than Income	-	13,228	37,353	43,591	34,271
4	Interest Charges	3,024	66,908	50,706	35,833	23,617
5	Fiscal/Calendar Property Tax Adjustment	-	13,228	10,898	(4,660)	(4,660)
6	Operating Expense Adjustment	-	-	-	-	-
7	Capitalized Interest Adjustment	-	-	-	-	-
8	Capitalized Inventory Adjustment	-	-	-	-	-
9	Vacation Accrual Reduction	-	-	-	-	-
10	Subtotal Deductions	3,024	93,363	98,957	74,764	53,228
11	Taxable Income before Depreciation	(20,044)	839,691	774,160	821,755	837,510
		(0)	(0)	(0)	(0)	(0)
	California Corporation Franchise Tax (CCFT)					
12	State Depreciation	618,029	1,236,057	1,236,057	618,029	-
13	Removal Costs	-	-	-	-	-
14	Software Allowance	129,787	-	-	-	-
15	State Taxable Income	(767,860)	(396,366)	(461,898)	203,726	837,510
16	CCFT	(67,879)	(35,039)	(40,832)	18,009	74,036
17	Deferred Taxes - Depreciation	-	-	-	-	-
18	Deferred Taxes - Interest					
19	Deferred Taxes - Vacation					
20	Deferred Taxes- Other					
21	Total CCFT	(67,879)	(35,039)	(40,832)	18,009	74,036
	Federal Income Tax					
22	Prior Year CCFT	0	(67,879)	(35,039)	(40,832)	18,009
23	Federal Depreciation	618,029	1,236,057	1,236,057	618,029	-
24	Removal Costs	-	-	-	-	-
25	Software Allowance	-	-	-	-	-
26	Capitalized Software adjustment - Federal	2,163	25,957	25,957	25,957	25,957
27	Preferred Dividend Credit	-	-	-	-	-
28	Federal Taxable Income	(640,236)	(354,445)	(452,816)	218,601	793,543
29	Federal Income Tax	(134,449)	(74,433)	(95,091)	45,906	166,644
30	Deferred Taxes - Depreciation	118,581	125,106	125,106	(4,680)	(134,466)
31	Deferred Taxes - Interest	-	-	-	-	-
32	Deferred Taxes - Vacation	-	-	-	-	-
33	ARAM	-	-	-	-	-
34	Total Federal Income Tax	(15,869)	50,673	30,015	41,227	32,178

Pacific Gas and Electric Company
2023 WMCE - CCPAMA (GD)
Workpapers Supporting Chapter 14, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations (whole dollars)

Ln.No.		2022	2023	2024	2025	2026
	Weighted Cost of Capital					
1	Debt	1.98%	2.05%	2.05%	2.05%	2.05%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.21%	5.21%	5.21%	5.21%
4	Total %	7.34%	7.28%	7.28%	7.28%	7.28%
5	Debt	3,024	66,908	50,706	35,833	23,617
6	Preferred Stock	42	902	684	483	318
7	Common Equity	8,139	170,113	128,921	91,106	60,047
8	Total $	11,205	237,923	180,310	127,422	83,983
	Weighted Average Rate Base					
9	Plant	159,915	3,837,959	3,837,959	3,837,959	3,837,959
	Working Capital					
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	159,915	3,837,959	3,837,959	3,837,959	3,837,959
	Less:					
15	Accumulated Deferred Taxes	4,941	181,134	306,240	366,454	296,881
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	4,941	181,134	306,240	366,454	296,881
22	Accumulated Depreciation	2,313	388,657	1,054,927	1,721,197	2,387,467
23	Weighted Average Rate Base	152,661	3,268,168	2,476,792	1,750,309	1,153,612
		-	-	-	-	-

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (GD)
Model Inputs (whole dollars)

			F	G	H	I	J	K	L	M	N	O	P	Q
Event No.			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.															
Analysis Period			**Jan-20**	**Through**	**Dec-30**										
	Analysis Life		11	Years											
	Sensitivity		0.010												
	Jurisdiction		CPUC												
	Fixed Costs		1.000000			**Oct 2017 Fire**		No							
	Variable Costs		1.000000												
Plant Investment (Nominal)															
Cost Type	Gross Plant Additions	**All Years Total**	3,837,959	**Input ====>**											
C	**Common** CIP Functional Group Capital	3,837,959													
	Retirements														
	CIP Functional Group Capital	-													
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)	**All Years Total**	-												
	Salvage														
	CIP Functional Group Capital	-													
Expense Estimates (Nominal)		**All Years Total**	**Input ====>**												
	Production														
Cost Type	Expense By LOB														
E	**Common**	-													

Book Capitalization

Depreciation - Factors	Life	Salvage	Input Rate	Sunk Investment (End of Base Year) Avg. Age	Initial Plant	Initial Reserve
CIP Functional Group Capital		0%	17.36000%			

Taxes		**Rate**	**Input ====>**										
	Property Tax	1.39886%											
	Business and Other Taxes	0.00%											
	Payroll (Percent of Labor)	0.00%											
	State Tax Rate	8.84%											
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
			Input										
	CCFT Deduction ($000)	Prior											
	Composite Federal & State	27.98%											

Federal Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Software FT%
Common CIP Functional Group Capital	3	SL	1.0	0.96618		0.966	Normalized	3.38%

State Tax Depreciation - Factors	Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
CIP Functional Group Capital	3	SL	1.0	0.96618		Flow-through

			Input ====>										
	Software Expense Adjustment	-											
	Deferred Investment Tax Credit	-											
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Software Allowance												
	Federal	-											
	State	129,787	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)		**Input ====>**										
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)		**Input ====>**										
	Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%
	Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%

(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)

Book Depreciation Rates												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
CIP Functional Group Capital	17.36%	17.36%	17.36%	17.36%	17.36%	13.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depreciation * basis adj)

Straight-Line Tax Depreciation Rates												
Year	1	2	3	4	5	6	7	8	9	10	11	12	13
CIP Functional Group Capital	16.77%	16.77%	16.77%	16.77%	16.77%	12.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

WP 14-169

Revenue Requirements Estimation Model

2023 WMCE - CCPAMA (GD)

Model Inputs (whole dollars)

			F	G	H	I	J	K	L	M	N	O	P	Q
Event No.			Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
RO No.															
Federal Tax Depreciation Rates															
Check	**CIP Functional Group Capital**														
	Life		3												
	Method		SL												
	Factor		1.0												
	Basis Adjustment		0.9662												
	Year		1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life		3.50	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
	Annual Depreciation		16.667	33.333	33.333	16.667	-	-	-	-	-	-	-	-	-
	Reserve		16.667	50.000	83.333	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate		0.16667	0.33333	0.33333	0.16667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-		Incentive	0.16667	0.33333	0.33333	0.16667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates															
	CIP Functional Group Capital														
	Life		3												
	Method		SL												
	Factor		1.0												
	Basis Adjustment		0.9662												
	Year		1	2	3	4	5	6	7	8	9	10	11	12	13
	Remaining Life		3.50	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-
	Annual Depreciation		16.667	33.333	33.333	16.667	-	-	-	-	-	-	-	-	-
	Reserve		16.667	50.000	83.333	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate		0.16667	0.33333	0.33333	0.16667	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

WP 14-170

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (GD)
Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
Analysis Period													
	Analysis Life												
	Sensitivity												
	Jurisdiction												
	Fixed Costs												
	Variable Costs												
Plant Investment (Nominal)													
Cost Type	Gross Plant Additions												
C	**Common** CIP Functional Group Capital	-	-	-	-	-	-	-	-	-	-	-	-
	Retirements												
	CIP Functional Group Capital												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)												
	Salvage												
	CIP Functional Group Capital												
Expense Estimates (Nominal)													
	Production												
Cost Type	Expense By LOB												
E	**Common**												
Book Capitalization													
	Depreciation - Factors												
	CIP Functional Group Capital												
Taxes													
	Property Tax												
	Business and Other Taxes												
	Payroll (Percent of Labor)												
	State Tax Rate												
	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)												
	Composite Federal & State												
	Federal Tax Depreciation - Factors												
	Common CIP Functional Group Capital												
	State Tax Depreciation - Factors												
	CIP Functional Group Capital												
	Software Expense Adjustment												
	Deferred Investment Tax Credit												
	Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Software Allowance												
	Federal												
	State	-	-	-	-	-	-	-	-	-	-	-	-
Capital Structure (%)													
	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)													
	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)													
Book Depreciation Rates													
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	CIP Functional Group Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr													
Straight-Line Tax Depreciation Rates													
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	CIP Functional Group Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Internal

Revenue Requirements Estimation Model

2023 WMCE - CCPAMA (GD)

Model Inputs (whole dollars)

		R	S	T	U	V	W	Y	Z	AA	AB	AC
Event No.		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RO No.													
Federal Tax Depreciation Rates													
Check	**CIP Functional Group Capital**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates													
	CIP Functional Group Capital												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	14	15	16	17	18	19	20	21	22	23	24	25
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

WP 14-172

Revenue Requirements Estimation Model
2023 WMCE - CCPAMA (GD)
Model Inputs (whole dollars)

			AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.														
RO No.														
Analysis Period			Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	Analysis Life													
	Sensitivity													
	Jurisdiction													
		Fixed Costs												
		Variable Costs												
Plant Investment (Nominal)														
Cost Type	Gross Plant Additions													
C	**Common**	CIP Functional Group Capital	-	-	-	-	-	-	-	-	-	-	-	3,837,959
	Retirements													
		CIP Functional Group Capital												
Cost Type	Removal Costs (Used for Reserve adjustment and Tax Deductions)													
	Salvage													
		CIP Functional Group Capital												
Expense Estimates (Nominal)														
	Production													
Cost Type	Expense By LOB													
E	**Common**													
Book Capitalization														
	Depreciation - Factors													
		CIP Functional Group Capital												
Taxes														
	Property Tax													
	Business and Other Taxes													
	Payroll (Percent of Labor)													
	State Tax Rate													
	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
	CCFT Deduction ($000)													
	Composite Federal & State													
	Federal Tax Depreciation - Factors													
	Common	CIP Functional Group Capital												
	State Tax Depreciation - Factors													
		CIP Functional Group Capital												
	Software Expense Adjustment													
	Deferred Investment Tax Credit													
	Removal Costs		-	-	-	-	-	-	-	-	-	-	-	-
	Software Allowance													
		Federal												
		State	-	-	-	-	-	-	-	-	-	-	-	129,787
Capital Structure (%)														
	Debt		47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity		52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)														
	Debt		4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
	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%
	Preferred		5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.		7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%
(Below Book depreciation table only use for basis depreciation in this model due to half month rate policy for additions)														
Book Depreciation Rates														
	Year		26	27	28	29	30	31	32	33	34	35	36	37
	CIP Functional Group Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(Below Straight-Line depreciation table only use for basis depreciation in this model, depreciation calculate based book depr														
Straight-Line Tax Depreciation Rates														
	Year		26	27	28	29	30	31	32	33	34	35	36	37
	CIP Functional Group Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

WP 14-173

Revenue Requirements Estimation Model

2023 WMCE - CCPAMA (GD)

Model Inputs (whole dollars)

		AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
Event No.		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
RO No.													
Federal Tax Depreciation Rates													
Check	**CIP Functional Group Capital**												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
-	Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
State Tax Depreciation Rates													
	CIP Functional Group Capital												
	Life												
	Method												
	Factor												
	Basis Adjustment												
	Year	26	27	28	29	30	31	32	33	34	35	36	37
	Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-
	Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
	Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
-	Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

WP 14-174

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE
EXPENSE RESULT OF OPERATION MODELS INPUT
(whole dollars)

Line No.	Account	Function	2020	2021	2022	2023	2024	2025	2026	Total
1	Catastrophic Event Memorandum Account (CEMA)	Electric Distribution	-	247,779	170,985,362	490,175,270	-	-	-	661,408,411
2	Catastrophic Event Memorandum Account (CEMA)	Gas Distribution	-	-	2,998,662	3,918,820	-	-	-	6,917,482
3	Catastrophic Event Memorandum Account (CEMA)	Gas Transmission	-	-	95,165	4,210,611	-	-	-	4,305,776
4	Catastrophic Event Memorandum Account (CEMA)	Electric Generation	-	-	5,512,499	6,680,818	-	-	-	12,193,317
5	Catastrophic Event Memorandum Account (CEMA)	A&G	-	6,757	4,385	-	-	-	-	11,142
6	Vegetation Management Balancing Account(VMBA)	Electric Distribution	-	-	832,337,181	-	-	-	-	832,337,181
7	Vegetation Management Balancing Account(VMBA)	Electric Generation	-	-	1,158,621	-	-	-	-	1,158,621
8	Wildfire Management Balancing Account (WMBA)	Electric Distribution	13,764,409	5,271,922	75,522,659	-	-	-	-	94,558,990
9	Wildfire Management Balancing Account (WMBA)	Gas Distribution	(486)	783	(6,972,428)	-	-	-	-	(6,972,130)
10	Wildfire Management Balancing Account (WMBA)	Gas Transmission	-	-	(3,392,776)	-	-	-	-	(3,392,776)
11	Wildfire Management Balancing Account (WMBA)	Electric Generation	-	-	(7,810,150)	-	-	-	-	(7,810,150)
12	Microgrids Memorandm Account (MGMA)	Electric Distribution	-	-	1,266,317	-	-	-	-	1,266,317
13	Microgrids Memorandm Account (MGMA)	Electric Generation	-	-	504,133	-	-	-	-	504,133
14	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Distribution	-	-	2,505,548	-	-	-	-	2,505,548
15	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Distribution	-	-	820,857	-	-	-	-	820,857
16	COVID-19 Pandemic Protections Memo Account (CPPMA)	A&G	-	-	182,744	-	-	-	-	182,744
17	Disconnection Memo Account (DMA)	Electric Distribution	-	-	2,332,099	-	-	-	-	2,332,099
18	Disconnection Memo Account (DMA)	Gas Distribution	-	-	1,908,081	-	-	-	-	1,908,081
19	Emergency Consumer Protections MA (ECPMA)	Electric Distribution	-	-	1,181,861	-	-	-	-	1,181,861
20	Emergency Consumer Protections MA (ECPMA)	Gas Distribution	-	-	966,977	-	-	-	-	966,977
21	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Electric Distribution	-	-	1,256,909	-	-	-	-	1,256,909
22	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Gas Distribution	-	-	601,542	-	-	-	-	601,542
23	California Consumer Privacy Act MA (CCPAMA)	Electric Distribution	-	-	5,011,674	-	-	-	-	5,011,674
24	California Consumer Privacy Act MA (CCPAMA)	Gas Distribution	-	-	4,100,461	-	-	-	-	4,100,461
25	Residential Rate Reform Memo Account (RRRMA)	Electric Distribution	(14,664,315)	9,325,039	2,587,969	-	-	-	-	(2,751,307)
26	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	A&G	-	860,910	2,484,428	-	-	-	-	3,345,338
27	**Total**		**(900,392)**	**15,713,190**	**1,098,150,782**	**504,985,519**	**-**	**-**	**-**	**1,617,949,099**

A&G ALLOCATION
(whole dollars)

											2022 O&M Labor Allocation%
1	Catastrophic Event Memorandum Account (CEMA)	Electric Distribution	-	2,723	1,767	-	-	-	-	4,490	40.30%
2		Gas Distribution	-	1,391	902	-	-	-	-	2,293	20.58%
3		Gas Transmission	-	587	381	-	-	-	-	968	8.69%
4		Electric Generation	-	1,403	910	-	-	-	-	2,313	20.76%
5		Electric Transmission (excluded)	-	653	424	-	-	-	-	1,077	9.67%
6			**-**	**6,757**	**4,385**	**-**	**-**	**-**	**-**	**11,142**	
7											
8	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Distribution	-	-	73,646					73,646	40.30%
9		Gas Distribution	-	-	37,609					37,609	20.58%
10		Gas Transmission	-	-	15,880					15,880	8.69%
11		Electric Generation	-	-	37,938					37,938	20.76%
12		Electric Transmission (excluded)	-	-	17,671					17,671	9.67%
13			**-**	**-**	**182,744**	**-**	**-**	**-**	**-**	**182,744**	
14											
15	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Distribution	-	346,947	1,001,225					1,348,171	40.30%
16		Gas Distribution	-	177,175	511,295					688,471	20.58%
17		Gas Transmission	-	74,813	215,897					290,710	8.69%
18		Electric Generation	-	178,725	515,767					694,492	20.76%
19		Electric Transmission (excluded)	-	83,250	240,244					323,494	9.67%
20			**-**	**860,910**	**2,484,428**	**-**	**-**	**-**	**-**	**3,345,338**	

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE
EXPENSE RESULT OF OPERATION MODELS INPUT
(whole dollars)

EXPENSE REVENUE REQUIREMENT
(whole dollars)

Line No.	Account	Function	2020	2021	2022	2023	2024	2025	2026	Total
1	Catastrophic Event Memorandum Account (CEMA)	Electric Distribution	-	250,502	170,987,129	490,175,270	-	-	-	661,412,901
2	Catastrophic Event Memorandum Account (CEMA)	Gas Distribution	-	1,391	2,999,565	3,918,820	-	-	-	6,919,775
3	Catastrophic Event Memorandum Account (CEMA)	Gas Transmission	-	587	95,546	4,210,611	-	-	-	4,306,745
4	Catastrophic Event Memorandum Account (CEMA)	Electric Generation	-	1,403	5,513,409	6,680,818	-	-	-	12,195,630
5	Vegetation Management Balancing Account(VMBA)	Electric Distribution	-	-	832,337,181					832,337,181
6	Vegetation Management Balancing Account(VMBA)	Electric Generation	-	-	1,158,621					1,158,621
7	Wildfire Management Balancing Account (WMBA)	Electric Distribution	13,764,409	5,271,922	75,522,659					94,558,990
8	Wildfire Management Balancing Account (WMBA)	Gas Distribution	(486)	783	(6,972,428)					(6,972,130)
9	Wildfire Management Balancing Account (WMBA)	Gas Transmission	-	-	(3,392,776)					(3,392,776)
10	Wildfire Management Balancing Account (WMBA)	Electric Generation	-	-	(7,810,150)					(7,810,150)
11	Microgrids Memorandm Account (MGMA)	Electric Distribution	-	-	1,266,317					1,266,317
12	Microgrids Memorandm Account (MGMA)	Electric Generation	-	-	504,133					504,133
13	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Distribution	-	-	2,579,194					2,579,194
14	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Distribution	-	-	858,466					858,466
15	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Transmission	-	-	15,880					15,880
16	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Generation	-	-	37,938					37,938
17	Disconnection Memo Account (DMA)	Electric Distribution	-	-	2,332,099					2,332,099
18	Disconnection Memo Account (DMA)	Gas Distribution	-	-	1,908,081					1,908,081
19	Emergency Consumer Protections MA (ECPMA)	Electric Distribution	-	-	1,181,861					1,181,861
20	Emergency Consumer Protections MA (ECPMA)	Gas Distribution	-	-	966,977					966,977
21	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Electric Distribution	-	-	1,256,909					1,256,909
22	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Gas Distribution	-	-	601,542					601,542
23	California Consumer Privacy Act MA (CCPAMA)	Electric Distribution	-	-	5,011,674					5,011,674
24	California Consumer Privacy Act MA (CCPAMA)	Gas Distribution	-	-	4,100,461					4,100,461
25	Residential Rate Reform Memo Account (RRRMA)	Electric Distribution	(14,664,315)	9,325,039	2,587,969					(2,751,307)
26	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Distribution	-	346,947	1,001,225					1,348,171
27	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Gas Distribution	-	177,175	511,295					688,471
28	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Gas Transmission	-	74,813	215,897					290,710
29	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Generation	-	178,725	515,767					694,492
30	**Total**		**(900,392)**	**15,629,286**	**1,097,892,442**	**504,985,519**	**-**	**-**	**-**	**1,617,606,856**

INTEREST EXPENSE
(whole dollars)

Line No.	Account	Function	2020	2021	2022	2023	2024	2025	2026	Total
1	Catastrophic Event Memorandum Account (CEMA)	Electric Distribution	-	81	2,144,165	27,974,592	22,597,409	2,467,911	31,796	55,215,954
2	Catastrophic Event Memorandum Account (CEMA)	Gas Distribution	-	0	37,563	308,044	237,413	25,928	334	609,283
3	Catastrophic Event Memorandum Account (CEMA)	Gas Transmission	-	0	1,206	169,205	146,301	15,978	206	332,897
4	Catastrophic Event Memorandum Account (CEMA)	Electric Generation	-	0	69,023	545,777	418,611	45,717	589	1,079,718
5	Vegetation Management Balancing Account(VMBA)	Electric Distribution	-	-	10,416,555	43,043,483	28,945,486	3,161,197	40,728	85,607,449
6	Vegetation Management Balancing Account(VMBA)	Power Generation	-	-	14,500	59,917	40,292	4,400	57	119,166
7	Wildfire Management Balancing Account (WMBA)	Electric Distribution	24,070	11,701	1,271,755	4,896,364	3,292,662	359,599	4,633	9,860,782
8	Wildfire Management Balancing Account (WMBA)	Gas Distribution	(1)	(0)	(87,254)	(360,557)	(242,464)	(26,480)	(341)	(717,096)
9	Wildfire Management Balancing Account (WMBA)	Gas Transmission	-	-	(42,460)	(175,454)	(117,988)	(12,886)	(166)	(348,953)
10	Wildfire Management Balancing Account (WMBA)	Electric Generation	-	-	(97,743)	(403,894)	(271,607)	(29,663)	(382)	(803,289)
11	Microgrids Memorandm Account (MGMA)	Electric Distribution	-	-	15,848	65,486	44,038	4,809	62	130,243
12	Microgrids Memorandm Account (MGMA)	Electric Generation	-	-	6,309	26,071	17,532	1,915	25	51,851
13	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Distribution	-	-	32,278	133,380	89,694	9,796	126	265,275
14	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Distribution	-	-	10,744	44,395	29,854	3,260	42	88,295
15	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Transmission	-	-	199	821	552	60	1	1,633
16	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Generation	-	-	475	1,962	1,319	144	2	3,902
17	Disconnection Memo Account (DMA)	Electric Distribution	-	-	29,186	120,602	81,101	8,857	114	239,861
18	Disconnection Memo Account (DMA)	Gas Distribution	-	-	23,879	98,674	66,356	7,247	93	196,250
19	Emergency Consumer Protections MA (ECPMA)	Electric Distribution	-	-	14,791	61,119	41,101	4,489	58	121,557
20	Emergency Consumer Protections MA (ECPMA)	Gas Distribution	-	-	12,102	50,006	33,628	3,673	47	99,455
21	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Electric Distribution	-	-	15,730	65,000	43,710	4,774	62	129,275
22	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Gas Distribution	-	-	7,528	31,108	20,919	2,285	29	61,870
23	California Consumer Privacy Act MA (CCPAMA)	Electric Distribution	-	-	62,720	259,174	174,287	19,034	245	515,460
24	California Consumer Privacy Act MA (CCPAMA)	Gas Distribution	-	-	51,317	212,051	142,598	15,573	201	421,740
25	Residential Rate Reform Memo Account (RRRMA)	Electric Distribution	(25,644)	(7,645)	(59,615)	(145,267)	(97,688)	(10,669)	(137)	(346,666)
26	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Distribution	-	112	18,473	69,807	46,943	5,127	66	140,528
27	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Gas Distribution	-	57	9,434	35,648	23,972	2,618	34	71,763
28	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Gas Transmission	-	24	3,983	15,053	10,122	1,105	14	30,302
29	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Generation	-	58	9,516	35,960	24,182	2,641	34	72,391
										-
30	**Total**		**(1,575)**	**4,388**	**13,992,207**	**77,238,526**	**55,840,338**	**6,098,441**	**78,571**	**153,250,897**

PACIFIC GAS AND ELECTRIC COMPANY
2023 WMCE
EXPENSE RESULT OF OPERATION MODELS INPUT
(whole dollars)

EXPENSE REVENUE REQUIREMENT WITH INTEREST
(whole dollars)

Line No.	Account	Function	2020	2021	2022	2023	2024	2025	2026	Total
1	Catastrophic Event Memorandum Account (CEMA)	Electric Distribution	-	250,583	173,131,294	518,149,862	22,597,409	2,467,911	31,796	716,628,854
2	Catastrophic Event Memorandum Account (CEMA)	Gas Distribution	-	1,391	3,037,127	4,226,864	237,413	25,928	334	7,529,058
3	Catastrophic Event Memorandum Account (CEMA)	Gas Transmission	-	587	96,752	4,379,816	146,301	15,978	206	4,639,641
4	Catastrophic Event Memorandum Account (CEMA)	Electric Generation	-	1,403	5,582,432	7,226,595	418,611	45,717	589	13,275,347
5	Vegetation Management Balancing Account(VMBA)	Electric Distribution	-	-	842,753,736	43,043,483	28,945,486	3,161,197	40,728	917,944,630
6	Vegetation Management Balancing Account(VMBA)	Electric Generation	-	-	1,173,121	59,917	40,292	4,400	57	1,277,788
7	Wildfire Management Balancing Account (WMBA)	Electric Distribution	13,788,479	5,283,623	76,794,414	4,896,364	3,292,662	359,599	4,633	104,419,773
8	Wildfire Management Balancing Account (WMBA)	Gas Distribution	(487)	783	(7,059,681)	(360,557)	(242,464)	(26,480)	(341)	(7,689,227)
9	Wildfire Management Balancing Account (WMBA)	Gas Transmission	-	-	(3,435,236)	(175,454)	(117,988)	(12,886)	(166)	(3,741,729)
10	Wildfire Management Balancing Account (WMBA)	Electric Generation	-	-	(7,907,893)	(403,894)	(271,607)	(29,663)	(382)	(8,613,439)
11	Microgrids Memorandm Account (MGMA)	Electric Distribution	-	-	1,282,165	65,486	44,038	4,809	62	1,396,560
12	Microgrids Memorandm Account (MGMA)	Electric Generation	-	-	510,442	26,071	17,532	1,915	25	555,984
13	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Distribution	-	-	2,611,472	133,380	89,694	9,796	126	2,844,469
14	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Distribution	-	-	869,209	44,395	29,854	3,260	42	946,760
15	COVID-19 Pandemic Protections Memo Account (CPPMA)	Gas Transmission	-	-	16,079	821	552	60	1	17,514
16	COVID-19 Pandemic Protections Memo Account (CPPMA)	Electric Generation	-	-	38,412	1,962	1,319	144	2	41,840
17	Disconnection Memo Account (DMA)	Electric Distribution	-	-	2,361,285	120,602	81,101	8,857	114	2,571,960
18	Disconnection Memo Account (DMA)	Gas Distribution	-	-	1,931,960	98,674	66,356	7,247	93	2,104,331
19	Emergency Consumer Protections MA (ECPMA)	Electric Distribution	-	-	1,196,652	61,119	41,101	4,489	58	1,303,418
20	Emergency Consumer Protections MA (ECPMA)	Gas Distribution	-	-	979,079	50,006	33,628	3,673	47	1,066,433
21	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Electric Distribution	-	-	1,272,639	65,000	43,710	4,774	62	1,386,185
22	Percentage of Income Payment Plan Memorandum Account (PIPPMA)	Gas Distribution	-	-	609,071	31,108	20,919	2,285	29	663,412
23	California Consumer Privacy Act MA (CCPAMA)	Electric Distribution	-	-	5,074,394	259,174	174,287	19,034	245	5,527,134
24	California Consumer Privacy Act MA (CCPAMA)	Gas Distribution	-	-	4,151,777	212,051	142,598	15,573	201	4,522,201
25	Residential Rate Reform Memo Account (RRRMA)	Electric Distribution	(14,689,959)	9,317,394	2,528,354	(145,267)	(97,688)	(10,669)	(137)	(3,097,972)
26	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Distribution	-	347,059	1,019,698	69,807	46,943	5,127	66	1,488,699
27	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Gas Distribution	-	177,232	520,729	35,648	23,972	2,618	34	760,234
28	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Gas Transmission	-	74,837	219,880	15,053	10,122	1,105	14	321,012
29	Climate Adaptatin Vulnerability Assessment Memorandum Account (CAVAMA)	Electric Generation	-	178,783	525,284	35,960	24,182	2,641	34	766,883
30										-
31	**Total**		**(901,966)**	**15,633,675**	**1,111,884,649**	**582,224,045**	**55,840,338**	**6,098,441**	**78,571**	**1,770,857,752**