Application: 25-05-009
(U 39 M)
Exhibit No.: (PG&E-10)
Date: April 16, 2025
Witness(es): Various

PACIFIC GAS AND ELECTRIC COMPANY

2027 GENERAL RATE CASE

EXHIBIT (PG&E-10)

RESULTS OF OPERATIONS

WORKPAPERS SUPPORTING

ERRATA II TESTIMONY CHAPTER 9 PART 1

VOLUME 4 OF 8

(REDLINE VERSION)

PACIFIC GAS AND ELECTRIC COMPANY
2027 GENERAL RATE CASE
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PACIFIC GAS AND ELECTRIC COMPANY
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ELECTRIC PLANT

INTANGIBLE PLANT

Asset Class EIP30201, EHP30200, EIP30301, EIP30303

FERC Account 303

ACCOUNT 302.01 FERC FRANCHISES AND CONSENTS

The intangible plant in this account is primarily licensing costs. These assets are currently depreciated over the associated license life, which is consistent with the life span approach as is used for hydro accounts. The recommendation is to continue to use this approach and update any changes in license dates to match the current outlook. For assets not directly associated with a hydro license, the currently authorized 40-year life is recommended. The approach for this account provides for a match of the recovery of licensing costs with the associated license lives.

ACCOUNT 303.01 FERC USBR-LIMITED TERM ELECTRIC

This asset class contains costs related to contracts with the U.S. Bureau of Land Reclamation. These assets are now fully depreciated.

ACCOUNT 303.03 FERC COMPUTER SOFTWARE

This account includes software related to the desktop computers, as well as the installation of a computer system interfaced with the ISO. These assets are amortized over a 5-year life based on the life of the computers. The 5-year amortization period has been authorized in previous GRCs and the recommendation is to continue to use the 5-year amortization period in this depreciation study.

STEAM PRODUCTION PLANT

Asset Class ESF31002-ESF31603

FERC Accounts 310.02-316.03

ACCOUNTS 310.02-316.03 (FERC)

PG&E placed two combined cycle plants in service in 2009 and 2010, Gateway and Colusa. The Gateway plant is 530 MW and the Colusa plant is also 530 MW. The steam portion of these plants has been recorded under steam production, and the gas turbine portion has been recorded under other production.

The life span method is used for these plants, as was proposed and authorized in the 2014, 2017, 2020 and 2023 GRCs. For this study, the recommendation is to continue using a 30-year life span, which is the same life used in the CPUC Applications for these plants and the same as was approved in the 2014, 2017, 2020 and 2023 GRCs. A 30-year life span produces a probable retirement date of 2039 for Gateway and 2040 for Colusa. In addition to the life span, interim survivor curves are estimated for life span property. The interim survivor curve estimates for these plants are based on experience and industry knowledge for similar combined cycle plants. The recommended interim survivor curves are shown by account in the table below. These are the same interim survivor curves as authorized in the 2023 GRC.

Account	Interim Survivor Curve
311.03	75-R1
312.03	50-R1
312.05	50-R1
314.03	40-R2.5
315.03	45-R2.5
316.03	40-S0.5

At this time, the recommendation is for no interim net salvage for these assets. If interim retirements with net salvage occur for these accounts, the interim net salvage estimates may need to be updated in future studies.

Land rights at these plants are recommended to be amortized over the life span of the plants. No interim retirements are expected for land rights. These recommendations are consistent with those proposed and authorized in the 2023 GRC.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. 40-SQUARE							
NET SALVAGE PERCENT.. 0							
2015	1,764,909.0	40.00	2.50	44,122.73	31.50	0.7875	1,389,866
2022	26,884,420.94	40.00	2.50	672,110.52	38.50	0.9625	25,876,255
2023	259,038.85	40.00	2.50	6,475.97	39.50	0.9875	255,801
	28,908,368.83			722,709.22			27,521,922
	COMPOSITE REMAINING LIFE, YEARS..					38.08	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. 0							
1988	4,624,437.00	43.25	2.31	106,824.48	7.75	0.1792	828,653
1989	596,951.00	42.25	2.37	14,147.74	7.75	0.1834	109,499
1990	1,374,399.00	41.25	2.42	33,260.46	7.75	0.1879	258,222
1991	1,950,012.00	40.25	2.48	48,360.30	7.75	0.1926	375,475
1992	258,441.00	39.25	2.55	6,590.26	7.75	0.1975	51,029
1995	49,708.00	36.25	2.76	1,371.94	7.75	0.2138	10,627
2001	5,267,357.53	30.25	3.31	174,349.53	7.75	0.2562	1,349,497
	14,121,305.53			384,904.71			2,983,002
	COMPOSITE REMAINING LIFE, YEARS..					7.75	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. 0							
2007	20,110,278.22	36.00	2.78	559,065.73	19.50	0.5417	10,893,134
2008	343.10	35.00	2.86	9.81	19.50	0.5571	191
	20,110,621.32			559,075.54			10,893,325
	COMPOSITE REMAINING LIFE, YEARS..					19.48	

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. 0							
1990	635,697.00	48.83	2.07	13,158.93	14.83	0.3069	195,064
1991	37,120.00	47.33	2.11	783.23	14.83	0.3133	11,631
1992	147,715.00	46.83	2.16	3,190.64	14.83	0.3201	47,282
1994	12,228.00	45.33	2.26	276.35	14.83	0.3345	4,091
2022	6,055.25	16.33	6.12	370.58	14.83	0.9081	5,499
	838,815.25			17,779.73			263,567
	COMPOSITE REMAINING LIFE, YEARS..					14.82	
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. 0							
2023	1,295,152.25	5.42	18.45	238,955.59	4	0.9078	1,175,674
	1,295,152.25			238,955.59			1,175,674
	COMPOSITE REMAINING LIFE, YEARS..					4.92	
PHOENIX							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. 0							
1988	291,844.00	76.17	1.31	3,823.16	40.67	0.5339	155,827
1989	301,454.00	75.17	1.33	4,009.34	40.67	0.5410	163,099
1990	45,098.00	74.17	1.35	608.82	40.67	0.5483	24,729
1991	8,440.00	73.17	1.37	115.63	40.67	0.5558	4,691
1992	15,439.00	72.17	1.39	214.60	40.67	0.5635	8,700
1993	216,852.00	71.17	1.41	3,057.61	40.67	0.5715	123,920

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PHOENIX							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. 0							
2001	13.52	63.17	1.58	0.21	40.67	0.6438	9
2022	4,861,647.16	42.17	2.37	115,221.04	40.67	0.9644	4,688,718
2023	83,355.84	41.17	2.43	2,025.55	40.67	0.9879	82,344
	5,824,143.52			129,075.96			5,252,037
	COMPOSITE REMAINING LIFE, YEARS..					40.69	
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. 0							
2009	941,849.78	28.08	3.56	33,526.85	13.58	0.4836	455,497
2010	2,966.99	27.08	3.69	109.48	13.58	0.5015	1,488
2013	132,567.38	24.08	4.15	5,501.55	13.58	0.5640	74,761
	1,077,384.15			39,140.88			531,746
	COMPOSITE REMAINING LIFE, YEARS..					13.59	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. 0							
1988	3,447,560.00	55.25	1.81	62,400.84	19.75	0.3575	1,232,399
1990	507,609.00	53.25	1.88	9,543.05	19.75	0.3709	188,267
1991	22,624.00	52.25	1.91	432.12	19.75	0.3780	8,552
1992	134,837.00	51.25	1.95	2,629.32	19.75	0.3854	51,962
1995	24,186.00	48.25	2.07	500.65	19.75	0.4093	9,900
2003	2,639,223.07	40.25	2.48	65,452.73	19.75	0.4907	1,295,014
2022	17,838,487.91	21.25	4.71	840,192.78	19.75	0.9294	16,579,269
	24,614,526.98			981,151.49			19,365,363
	COMPOSITE REMAINING LIFE, YEARS..					19.74	

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. 0							
1988	3,921,868.00	46.25	2.16	84,712.35	10.75	0.2324	911,560
1990	193,345.00	44.25	2.26	4,369.60	10.75	0.2429	46,971
1991	1,192,955.00	43.25	2.31	27,557.26	10.75	0.2486	296,509
1992	154,512.00	42.25	2.37	3,661.93	10.75	0.2544	39,314
1994	775,153.99	40.25	2.48	19,223.82	10.75	0.2671	207,028
2001	5,900,503.72	33.25	3.01	177,605.16	10.75	0.3233	1,907,692
2003	5,483.84	31.25	3.20	175.48	10.75	0.3440	1,886
2005	38,553.10	29.25	3.42	1,318.52	10.75	0.3675	14,169
	12,182,374.65			318,624.12			3,425,129
	COMPOSITE REMAINING LIFE, YEARS					10.75	
HAAS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. 0							
1988	1,133,460.00	52.67	1.90	21,535.74	17.17	0.3260	369,497
1989	9,027,968.00	51.67	1.94	175,142.58	17.17	0.3323	2,999,994
1990	160,973.00	50.67	1.97	3,171.17	17.17	0.3389	54,547
1991	39,444.00	49.67	2.01	792.82	17.17	0.3457	13,635
1993	817,174.00	47.67	2.10	17,160.65	17.17	0.3602	294,330
1995	104,604.00	45.67	2.19	2,290.83	17.17	0.3760	39,327
1996	13,786.73	44.67	2.24	308.82	17.17	0.3844	5,299
2001	4,075,584.12	39.67	2.52	102,704.72	17.17	0.4328	1,763,994
2003	13,746.22	37.67	2.65	364.27	17.17	0.4558	6,266
2005	102,289.16	35.67	2.80	2,864.10	17.17	0.4814	49,238
2007	1,533,416.01	33.67	2.97	45,542.46	17.17	0.5100	781,965
2008	47,871.30	32.67	3.06	1,464.86	17.17	0.5256	25,159
	17,070,316.54			373,343.02			6,403,251
	COMPOSITE REMAINING LIFE, YEARS..					17.15	

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. 0							
1988	928,210.00	87.33	1.15	10,674.42	51.83	0.5935	550,893
1989	49,149.00	86.33	1.16	570.13	51.83	0.6004	29,508
1990	1,569,414.00	85.33	1.17	18,362.14	51.83	0.6074	953,278
1991	527,754.00	84.33	1.19	6,280.27	51.83	0.6146	324,363
1994	79,829.00	81.33	1.23	981.90	51.83	0.6373	50,873
2001	72,632.80	74.33	1.35	980.54	51.83	0.6973	50,647
2002	886,276.22	73.33	1.36	12,053.36	51.83	0.7068	626,420
2003	212,925.58	72.33	1.38	2,938.37	51.83	0.7166	152,578
2004	106,806.07	71.33	1.40	1,495.28	51.83	0.7266	77,607
2005	49,289.29	70.33	1.42	699.91	51.83	0.7370	36,324
2006	2,991.76	69.33	1.44	43.08	51.83	0.7476	2,237
2020	75,651,754.51	55.33	1.81	1,369,276.76	51.83	0.9367	70,866,025
2021	856,732.70	54.33	1.84	15,763.88	51.83	0.9540	817,306
2022	505,404.85	53.33	1.88	9,501.61	51.83	0.9719	491,188
2023	251,574.44	52.33	1.91	4,805.07	51.83	0.9905	249,172
	81,750,744.22			1,454,446.72			75,278,419
	COMPOSITE REMAINING LIFE, YEARS..					51.76	
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. 0							
2020	51,703,202.18	55.08	1.82	940,998.28	51.58	0.9365	48,417,981
2021	1,013,390.63	54.08	1.85	18,747.73	51.58	0.9538	966,542
2022	829,064.64	53.08	1.88	15,586.42	51.58	0.9717	805,635
2023	858,122.43	52.08	1.92	16,475.95	51.58	0.9904	849,884
	54,403,779.88			991,808.38			51,040,042
	COMPOSITE REMAINING LIFE, YEARS..					51.46	

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. 0							
2018	25,051,531.84	50.00	1.98	496,020.33	45.00	0.8911	22,323,170
2019	0.02				45.00	0.9091	
	25,051,531.86			496,020.33			22,323,170
	COMPOSITE REMAINING LIFE, YEARS..					45.00	
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. 0							
2009	11,894,277.58	37.75	2.65	315,198.34	23.25	0.6159	7,325,567
2010	18,071.29	36.75	2.72	491.54	23.25	0.6327	11,433
2022	3,934,093.45	24.75	4.04	158,931.38	23.25	0.9394	3,695,648
2023	81,110.87	23.75	4.21	3,417.77	23.25	0.9790	79,403
	15,927,553.19			478,042.05			11,112,051
	COMPOSITE REMAINING LIFE, YEARS..					23.24	
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. 0							
2016	387,469.15	60.83	1.64	6,354.49	53.33	0.8767	339,698
2020	56,405,363.73	56.83	1.76	992,734.40	53.33	0.9384	52,931,357
2021	691,042.64	55.83	1.79	12,369.66	53.33	0.9552	660,098
2022	533,134.76	54.83	1.82	9,703.05	53.33	0.9726	518,548
2023	471,347.45	53.83	1.86	8,767.06	53.33	0.9907	466,969
	58,488,357.73			1,029,928.66			54,916,670
	COMPOSITE REMAINING LIFE, YEARS..					53.32	

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 302.01 FRANCHISES AND CONSENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. 0							
2002	3,130,492.58	30.25	3.31	103,619.30	8.75	0.2893	905,526
2003	6,548.60	29.25	3.42	223.96	8.75	0.2992	1,959
	3,137,041.18			103,843.26			907,485
	COMPOSITE REMAINING LIFE, YEARS..					8.74	
PIT 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. 0							
1990	707,490.00	51.67	1.94	13,725.31	18.17	0.3517	248,789
1991	1,812,644.00	50.67	1.97	35,710.09	18.17	0.3586	649,996
1992	2,166,935.00	49.67	2.01	43,556.39	18.17	0.3658	792,686
1995	27,347.75	46.67	2.14	585.24	18.17	0.3893	10,647
2003	3,207,917.41	38.67	2.59	83,085.17	18.17	0.4699	1,507,304
	7,922,334.16			176,660.09			3,209,422
	COMPOSITE REMAINING LIFE, YEARS..					18.17	
	372,724,351.24			8,495,509.75			296,602,275
	COMPOSITE REMAINING LIFE, YEARS..					34.91	

REPLACED

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 303.01 USBR - LIMITED TERM ELECTRIC

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FULLY ACCRUED							
NET SALVAGE PERCENT.. 0							
1976	999,605.00						
	999,605.00						
	COMPOSITE REMAINING LIFE, YEARS..					0.00	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 303.03 COMPUTER SOFTWARE

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 5-SQUARE							
NET SALVAGE PERCENT.. 0							
2017	17,101.07						
2019	5,049.29	5.00	20.00	1,009.86	0.50	0.1000	505
2020	10,156,634.07	5.00	20.00	2,031,326.81	1.50	0.3000	3,046,990
2021	6,569,512.48	5.00	20.00	1,313,902.50	2.50	0.5000	3,284,756
2022	7,004,526.04	5.00	20.00	1,400,905.21	3.50	0.7000	4,903,168
2023	3,679,310.78	5.00	20.00	735,862.16	4.50	0.9000	3,311,380
	27,432,133.73			5,483,006.54			14,546,799
	COMPOSITE REMAINING LIFE, YEARS..					2.65	

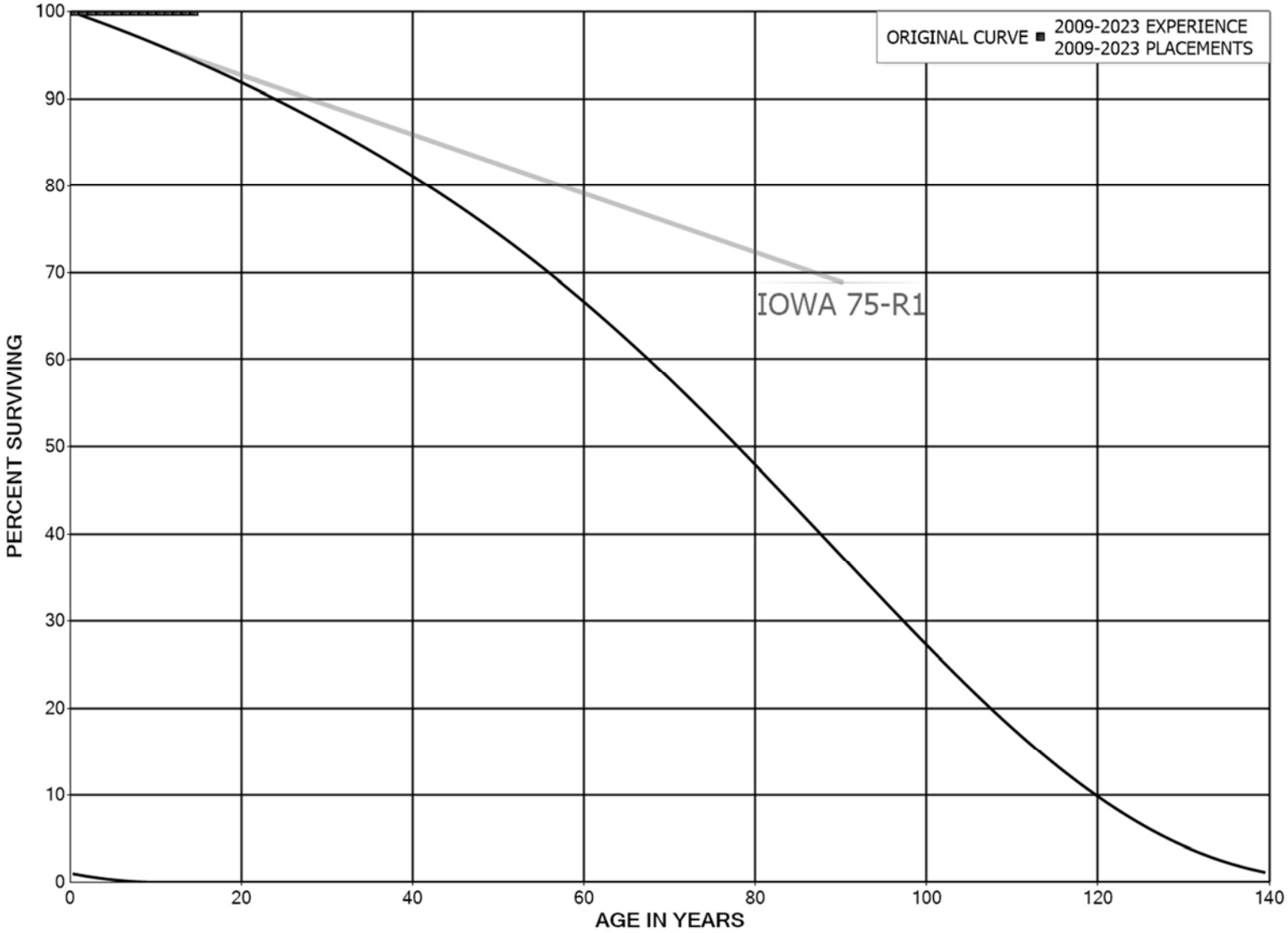
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 310.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	3,125,830.86	30.00	3.33	104,090.17	16.50	0.5500	1,719,207
2012	247.93	28.00	3.57	8.85	16.50	0.5893	146
2015	1,637,116.17	25.00	4.00	65,484.65	16.50	0.6600	1,080,497
	4,763,194.96			169,583.67			2,799,850
	COMPOSITE REMAINING LIFE, YEARS..					16.51	
ALL OTHER STEAM PRODUCTION							
SURVIVOR CURVE.. 45-SQUARE							
NET SALVAGE PERCENT.. 0							
1987	1,155.00	45.00	2.22	25.64	8.50	0.1889	218
1991	7,430.00	45.00	2.22	164.95	12.50	0.2778	2,064
1992	3,552.00	45.00	2.22	78.85	13.50	0.3000	1,066
1993	17,542.00	45.00	2.22	389.43	14.50	0.3222	5,652
1994	8,441.00	45.00	2.22	187.39	15.50	0.3444	2,907
	38,120.00			846.26			11,907
	COMPOSITE REMAINING LIFE, YEARS..					14.07	
	4,801,314.96			170,429.93			2,811,757
	COMPOSITE REMAINING LIFE, YEARS..					16.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 311.03 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.03 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,767,727		0.0000	1.0000	100.00
0.5	114,404,784		0.0000	1.0000	100.00
1.5	114,035,558		0.0000	1.0000	100.00
2.5	114,035,558		0.0000	1.0000	100.00
3.5	113,962,985		0.0000	1.0000	100.00
4.5	113,781,895		0.0000	1.0000	100.00
5.5	113,573,884		0.0000	1.0000	100.00
6.5	112,634,288		0.0000	1.0000	100.00
7.5	112,381,483		0.0000	1.0000	100.00
8.5	111,615,995		0.0000	1.0000	100.00
9.5	109,155,057		0.0000	1.0000	100.00
10.5	108,933,197		0.0000	1.0000	100.00
11.5	108,095,219		0.0000	1.0000	100.00
12.5	107,180,442		0.0000	1.0000	100.00
13.5	51,185,010		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.03 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	51,185,010.13	28.17	3.55	1,817,067.86	14.91	0.5293	27,091,714
2010	183,902.65	27.30	3.66	6,730.84	14.92	0.5465	100,506
2011	414,313.89	26.43	3.78	15,661.07	14.93	0.5649	234,042
2013	100,037.53	24.66	4.06	4,061.52	14.95	0.6062	60,647
2014	807,689.52	23.76	4.21	34,003.73	14.96	0.6296	508,546
2015	741,347.68	22.87	4.37	32,396.89	14.97	0.6546	485,264
2018	205,947.34	20.15	4.96	10,214.99	15.00	0.7444	153,311
2020	72,572.84	18.31	5.46	3,962.48	15.02	0.8203	59,533
2022	75,722.40	16.45	6.08	4,603.92	15.04	0.9143	69,232
2023	39,497.15	15.52	6.44	2,543.62	15.04	0.9691	38,276
	53,826,041.13			1,931,246.92			28,801,071
	COMPOSITE REMAINING LIFE, YEARS..					14.91	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2011	21,005.25	27.30	3.66	768.79	15.85	0.5806	12,195
2012	107,502.23	26.43	3.78	4,063.58	15.86	0.6001	64,510
2014	452,922.91	24.66	4.06	18,388.67	15.88	0.6440	291,664
	581,430.39			23,221.04			368,369
	COMPOSITE REMAINING LIFE, YEARS..					15.86	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	55,811,529.16	28.17	3.55	1,981,309.29	15.84	0.5623	31,382,823
2011	479,457.84	27.30	3.66	17,548.16	15.85	0.5806	278,368
2012	730,475.91	26.43	3.78	27,611.99	15.86	0.6001	438,344
2013	121,822.63	25.54	3.92	4,775.45	15.87	0.6214	75,698
2014	1,200,325.09	24.66	4.06	48,733.20	15.88	0.6440	772,961

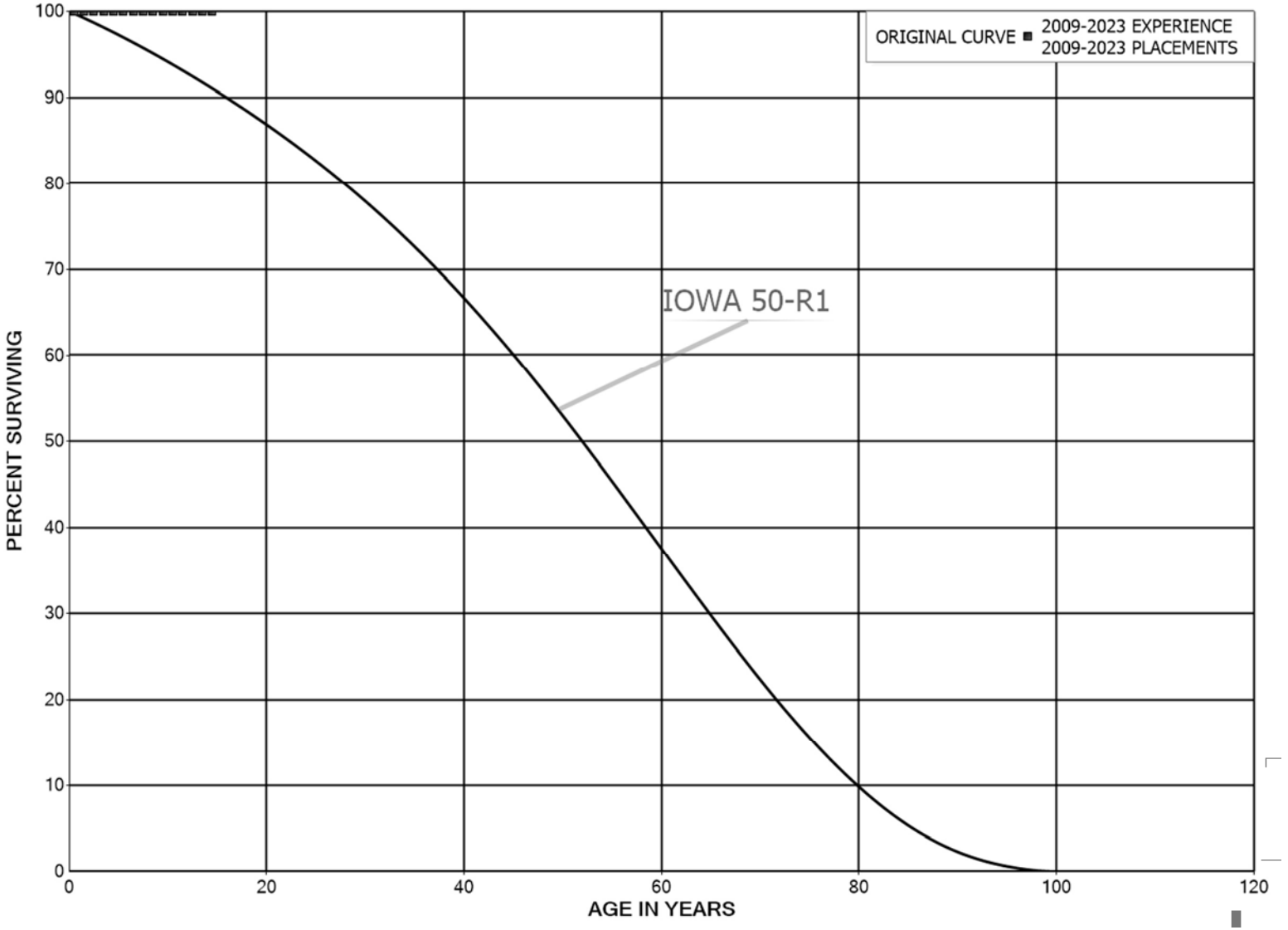
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 311.03 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2015	24,140.64	23.76	4.21	1,016.32	15.89	0.6688	16,145
2016	252,804.58	22.87	4.37	11,047.56	15.90	0.6952	175,757
2017	939,596.07	21.97	4.55	42,751.62	15.92	0.7246	680,850
2018	2,063.63	21.06	4.75	98.02	15.93	0.7564	1,561
2019	181,090.32	20.15	4.96	8,982.08	15.94	0.7911	143,255
2022	348,938.66	17.38	5.75	20,063.97	15.97	0.9189	320,629
2023	329,091.64	16.45	6.08	20,008.77	15.98	0.9714	319,689
	60,421,336.17			2,183,946.43			34,606,080
	COMPOSITE REMAINING LIFE, YEARS..					15.85	
	114,828,807.69			4,138,414.39			63,775,520
	COMPOSITE REMAINING LIFE, YEARS..					15.41	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 312.03 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.03 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,912,963		0.0000	1.0000	100.00
0.5	290,126,367		0.0000	1.0000	100.00
1.5	285,915,677		0.0000	1.0000	100.00
2.5	281,123,934		0.0000	1.0000	100.00
3.5	278,390,528		0.0000	1.0000	100.00
4.5	276,436,730		0.0000	1.0000	100.00
5.5	274,179,469		0.0000	1.0000	100.00
6.5	272,828,398		0.0000	1.0000	100.00
7.5	271,964,836		0.0000	1.0000	100.00
8.5	270,535,946		0.0000	1.0000	100.00
9.5	266,175,876		0.0000	1.0000	100.00
10.5	264,823,358		0.0000	1.0000	100.00
11.5	264,808,485		0.0000	1.0000	100.00
12.5	263,894,556		0.0000	1.0000	100.00
13.5	75,250,365		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.03 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	75,250,365.04	27.04	3.70	2,784,263.51	14.45	0.5344	40,213,043
2010	206,273.96	26.26	3.81	7,859.04	14.47	0.5510	113,663
2013	1,108,273.30	23.85	4.19	46,436.65	14.56	0.6105	676,579
2016	571,514.35	21.35	4.68	26,746.87	14.63	0.6853	391,630
2017	155,589.35	20.50	4.88	7,592.76	14.65	0.7146	111,189
2018	568,531.62	19.65	5.09	28,938.26	14.68	0.7471	424,733
2019	1,363,852.74	18.78	5.32	72,556.97	14.70	0.7828	1,067,556
2021	277,723.30	17.03	5.87	16,302.36	14.74	0.8655	240,378
2022	190,610.73	16.14	6.20	11,817.87	14.76	0.9145	174,314
2023	4,786,156.99	15.24	6.56	313,971.90	14.78	0.9698	4,641,711
	84,478,891.38			3,316,486.19			48,054,796
	COMPOSITE REMAINING LIFE, YEARS..					14.49	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	188,437,916.58	27.04	3.70	6,972,202.91	15.33	0.5669	106,832,992
2011	913,928.92	26.26	3.81	34,820.69	15.36	0.5849	534,575
2012	14,873.80	25.46	3.93	584.54	15.39	0.6045	8,991
2013	244,243.95	24.66	4.06	9,916.30	15.42	0.6253	152,726
2014	4,360,070.22	23.85	4.19	182,686.94	15.45	0.6478	2,824,453
2015	1,428,889.90	23.02	4.34	62,013.82	15.48	0.6725	960,871
2016	292,047.81	22.19	4.51	13,171.36	15.51	0.6990	204,130
2017	1,195,481.88	21.35	4.68	55,948.55	15.53	0.7274	869,594
2018	1,688,729.38	20.50	4.88	82,409.99	15.56	0.7590	1,281,779
2019	589,945.65	19.65	5.09	30,028.23	15.58	0.7929	467,756
2020	3,067,212.38	18.78	5.32	163,175.70	15.61	0.8312	2,549,467
2021	4,531,682.20	17.91	5.58	252,867.87	15.63	0.8727	3,954,799
2022	4,048,341.97	17.03	5.87	237,637.67	15.66	0.9196	3,722,653
2023	1,990,232.35	16.14	6.20	123,394.41	15.68	0.9715	1,933,511
	212,803,596.99			8,220,858.98			126,298,297
	COMPOSITE REMAINING LIFE, YEARS..					15.36	

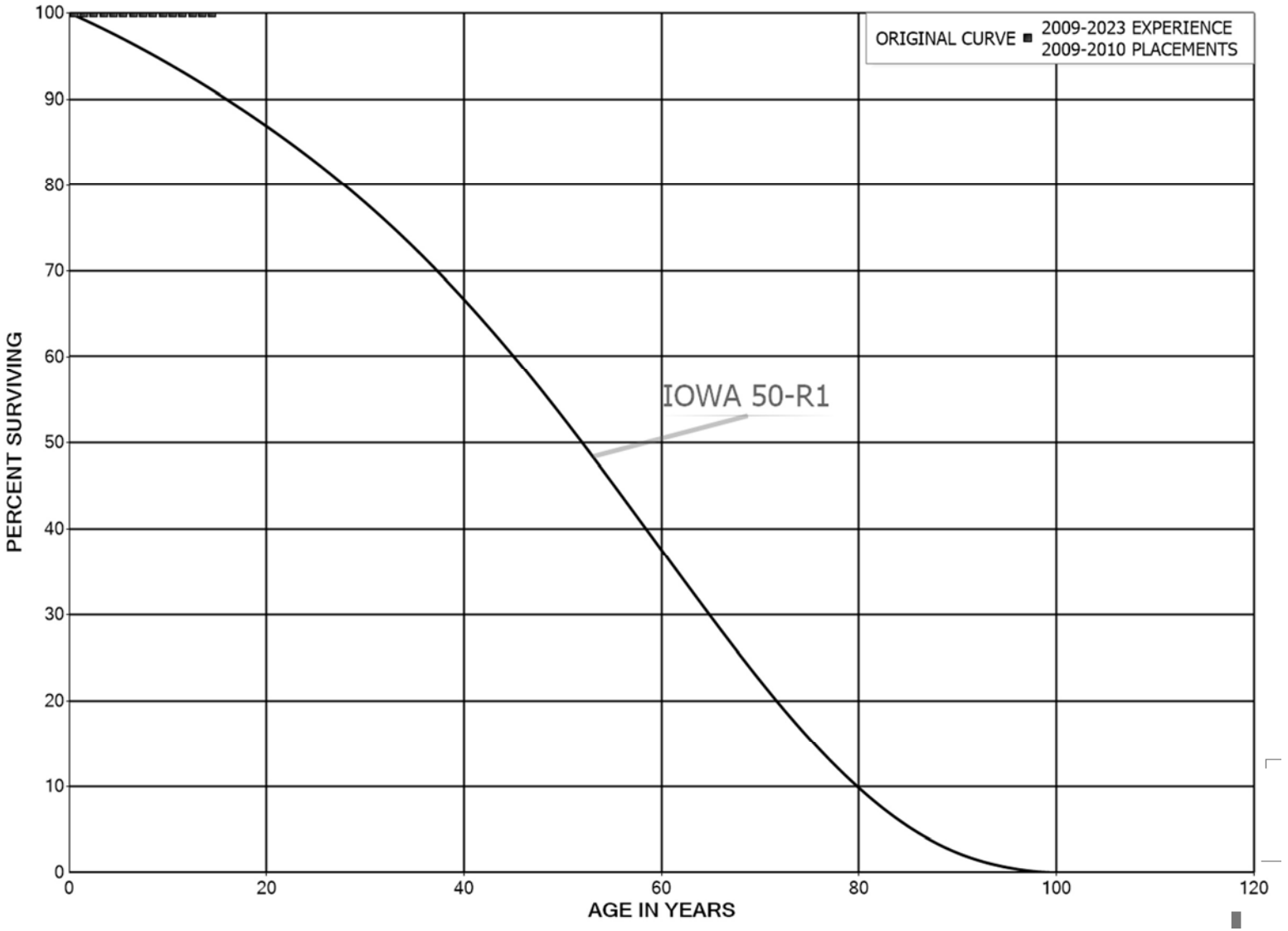
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.03 BOILER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
	297,282,488.37			11,537,345.17			174,353,093
	COMPOSITE REMAINING LIFE, YEARS..				15.11		

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 312.05 BOILER PLANT EQUIPMENT - POLLUTION CONTROL
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.05 BOILER PLANT EQUIPMENT - POLLUTION CONTROL

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,520,633		0.0000	1.0000	100.00
0.5	1,520,633		0.0000	1.0000	100.00
1.5	1,520,633		0.0000	1.0000	100.00
2.5	1,520,633		0.0000	1.0000	100.00
3.5	1,520,633		0.0000	1.0000	100.00
4.5	1,520,633		0.0000	1.0000	100.00
5.5	1,520,633		0.0000	1.0000	100.00
6.5	1,520,633		0.0000	1.0000	100.00
7.5	1,520,633		0.0000	1.0000	100.00
8.5	1,520,633		0.0000	1.0000	100.00
9.5	1,520,633		0.0000	1.0000	100.00
10.5	1,520,633		0.0000	1.0000	100.00
11.5	1,520,633		0.0000	1.0000	100.00
12.5	1,520,633		0.0000	1.0000	100.00
13.5	1,513,652		0.0000	1.0000	100.00
14.5					100.00

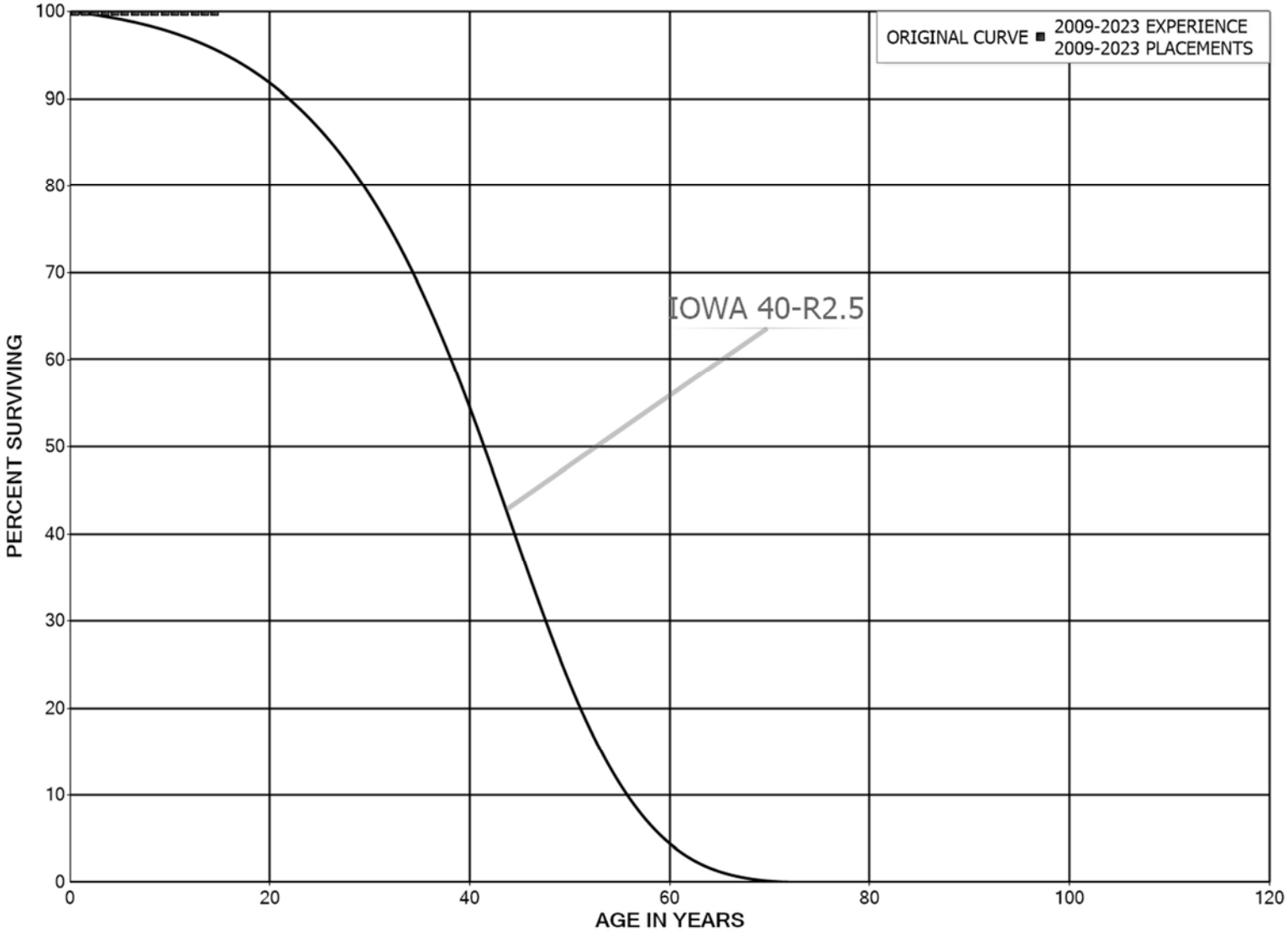
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 312.05 BOILER PLANT EQUIPMENT - POLLUTION CONTROL

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	1,513,652.05	27.04	3.70	56,005.13	14.45	0.5344	808,881
2010	6,981.30	26.26	3.81	265.99	14.47	0.5510	3,847
	1,520,633.35			56,271.12			812,728
COMPOSITE REMAINING LIFE, YEARS..						14.44	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 314.03 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314.03 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	257,991,334		0.0000	1.0000	100.00
0.5	257,896,847		0.0000	1.0000	100.00
1.5	257,988,917		0.0000	1.0000	100.00
2.5	257,633,721		0.0000	1.0000	100.00
3.5	257,633,721		0.0000	1.0000	100.00
4.5	257,380,332		0.0000	1.0000	100.00
5.5	257,380,332		0.0000	1.0000	100.00
6.5	256,400,802		0.0000	1.0000	100.00
7.5	248,782,261		0.0000	1.0000	100.00
8.5	248,782,261		0.0000	1.0000	100.00
9.5	248,246,803		0.0000	1.0000	100.00
10.5	246,637,214		0.0000	1.0000	100.00
11.5	246,625,002		0.0000	1.0000	100.00
12.5	246,141,286		0.0000	1.0000	100.00
13.5	112,650,825		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314.03 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	112,650,825.23	28.03	3.57	4,021,634.46	14.40	0.5137	57,873,235
2010	1,131,116.03	27.23	3.67	41,511.96	14.49	0.5321	601,901
2011	104,151.47	26.42	3.79	3,947.34	14.57	0.5515	57,437
2013	1,609,588.85	24.74	4.04	65,027.39	14.72	0.5950	957,689
2014	535,457.83	23.88	4.19	22,435.68	14.79	0.6194	331,636
2016	5,947,984.55	22.13	4.52	268,848.90	14.91	0.6738	4,007,455
2017	80,610.73	21.24	4.71	3,796.77	14.96	0.7043	56,777
2022	161,319.63	16.63	6.01	9,695.31	15.16	0.9116	147,061
	122,221,054.32			4,436,897.81			64,033,191
	COMPOSITE REMAINING LIFE, YEARS..					14.43	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2019	253,389.23	20.33	4.92	12,466.75	15.97	0.7855	199,047
	253,389.23			12,466.75			199,047
	COMPOSITE REMAINING LIFE, YEARS..					15.97	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	132,359,344.38	28.03	3.57	4,725,228.59	15.32	0.5466	72,342,323
2011	379,565.09	27.23	3.67	13,930.04	15.42	0.5663	214,944
2012	12,212.02	26.42	3.79	462.84	15.51	0.5871	7,169
2016	1,670,556.11	23.01	4.35	72,669.19	15.80	0.6867	1,147,104

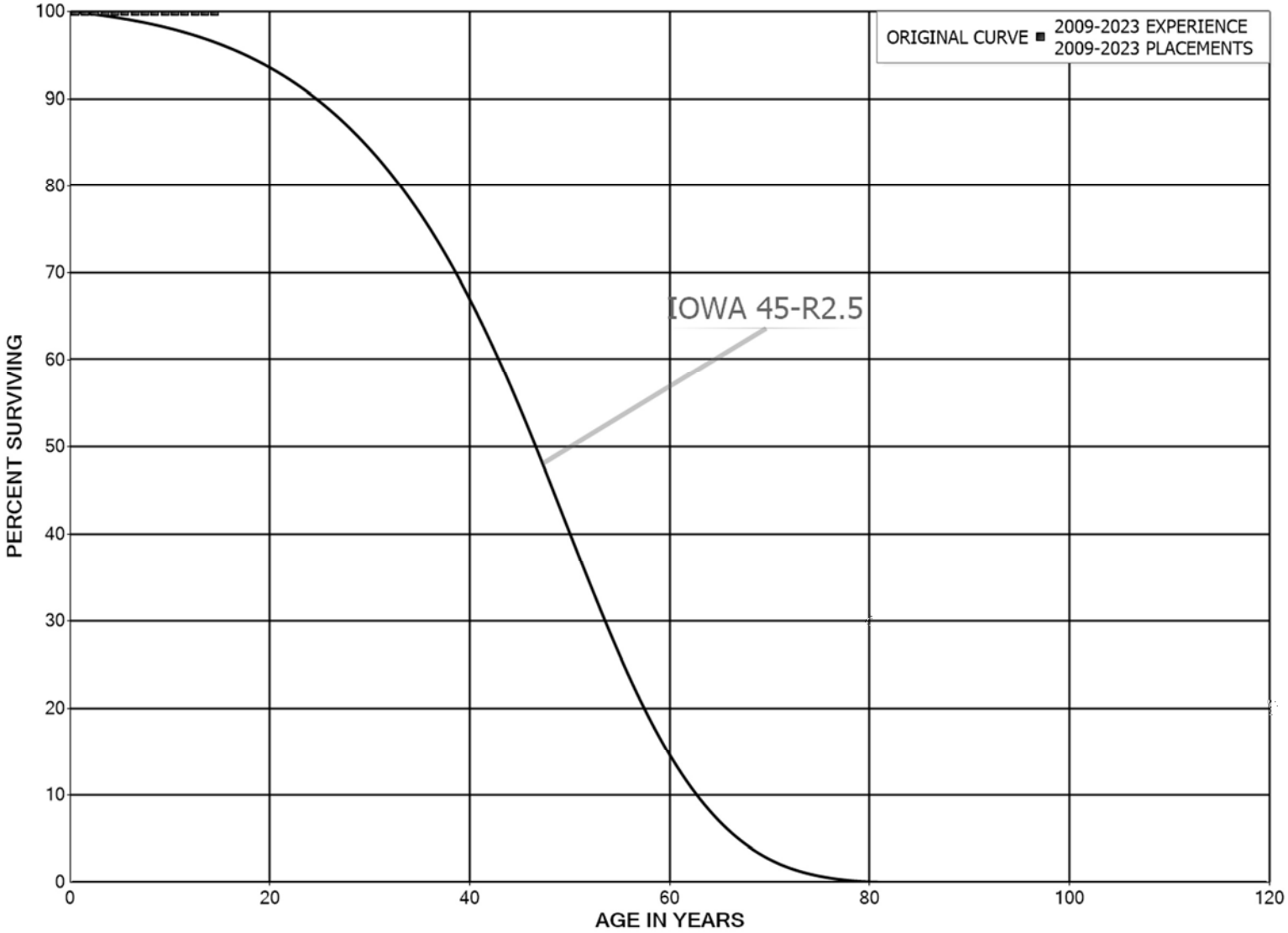
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 314.03 TURBOGENERATOR UNITS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2017	898,919.48	22.13	4.52	40,631.16	15.86	0.7167	644,229
2021	355,195.50	18.50	5.41	19,216.08	16.06	0.8681	308,349
2023	94,487.24	16.63	6.01	5,678.68	16.14	0.9705	91,704
	135,770,279.82			4,877,816.58			74,755,822
	COMPOSITE REMAINING LIFE, YEARS..					15.33	
	258,244,723.37			9,327,181.14			138,988,060
	COMPOSITE REMAINING LIFE, YEARS..					14.90	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 315.03 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 315.03 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	54,417,067		0.0000	1.0000	100.00
0.5	54,179,552		0.0000	1.0000	100.00
1.5	54,204,441		0.0000	1.0000	100.00
2.5	52,625,551		0.0000	1.0000	100.00
3.5	52,625,551		0.0000	1.0000	100.00
4.5	52,625,551		0.0000	1.0000	100.00
5.5	52,625,551		0.0000	1.0000	100.00
6.5	52,450,582		0.0000	1.0000	100.00
7.5	50,714,179		0.0000	1.0000	100.00
8.5	48,952,178		0.0000	1.0000	100.00
9.5	48,927,289		0.0000	1.0000	100.00
10.5	48,777,305		0.0000	1.0000	100.00
11.5	45,659,813		0.0000	1.0000	100.00
12.5	45,544,454		0.0000	1.0000	100.00
13.5	21,680,662		0.0000	1.0000	100.00
14.5					100.00

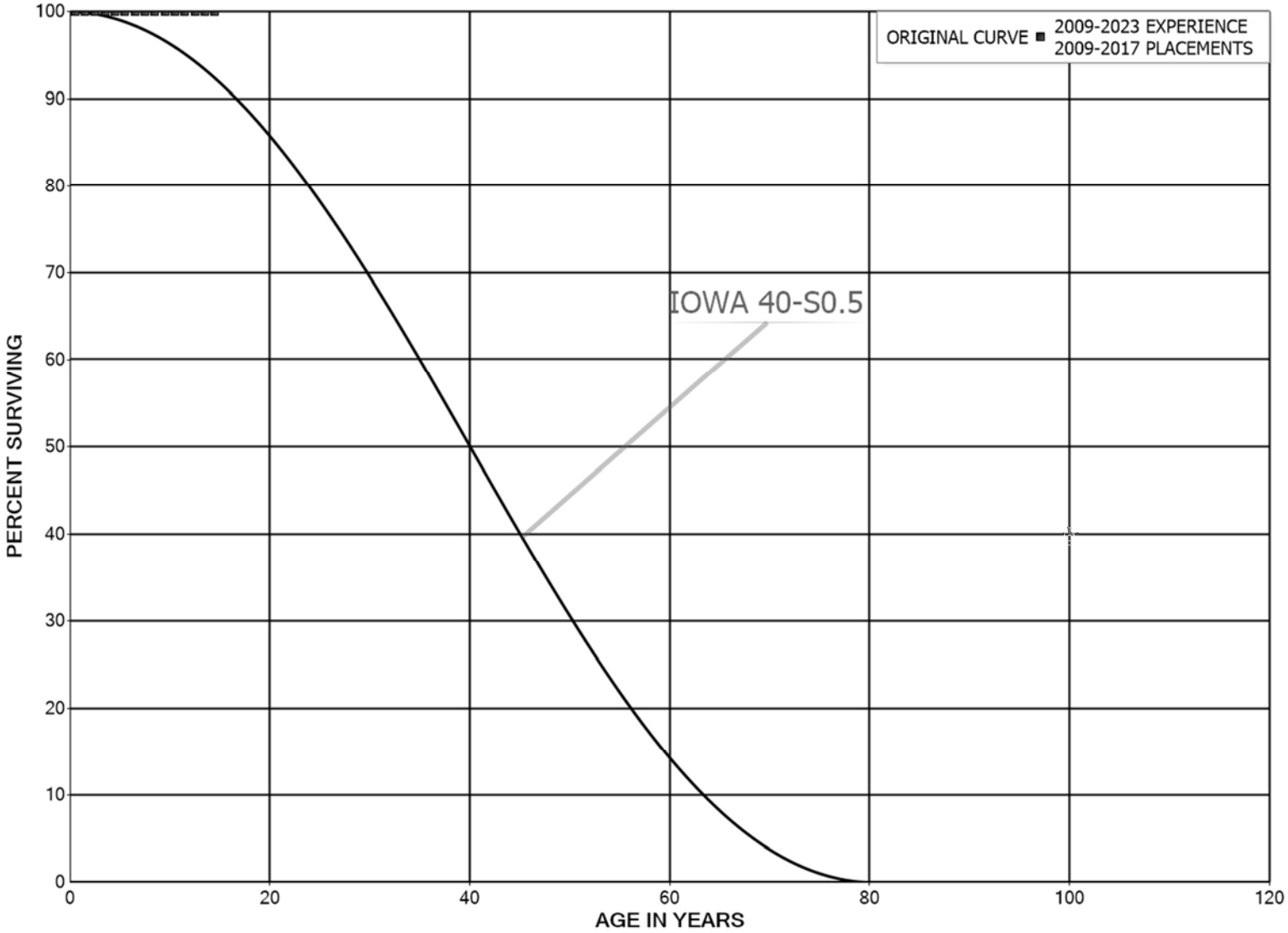
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 315.03 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	21,680,662.47	28.47	3.51	760,991.25	14.69	0.5160	11,186,788
2010	52,976.17	27.62	3.62	1,917.74	14.75	0.5340	28,291
2012	3,080,407.92	25.89	3.86	118,903.75	14.86	0.5740	1,768,062
2013	149,984.15	25.01	4.00	5,999.37	14.91	0.5962	89,415
2015	247,009.34	23.21	4.31	10,646.10	15.00	0.6463	159,635
2016	1,736,402.15	22.30	4.48	77,790.82	15.04	0.6744	1,171,099
2017	174,969.34	21.39	4.68	8,188.57	15.08	0.7050	123,353
2021	1,578,889.60	17.64	5.67	89,523.04	15.20	0.8617	1,360,498
	28,701,301.14			1,073,960.64			15,887,141
	COMPOSITE REMAINING LIFE, YEARS..					14.79	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5							
PROBABLE RETIREMENT YEAR.. 5-2040							
NET SALVAGE PERCENT.. 0							
2010	23,810,815.11	28.40	3.52	838,140.69	15.56	0.5479	13,045,707
2011	115,359.25	27.55	3.63	4,187.54	15.62	0.5670	65,405
2012	37,084.18	26.69	3.75	1,390.66	15.68	0.5875	21,787
2014	24,888.38	24.93	4.01	998.02	15.79	0.6334	15,764
2015	1,514,992.47	24.04	4.16	63,023.69	15.84	0.6589	998,229
2023	237,514.48	16.61	6.02	14,298.37	16.12	0.9705	230,508
	25,740,653.87			922,038.97			14,377,400
	COMPOSITE REMAINING LIFE, YEARS..					15.59	
	54,441,955.01			1,995,999.61			30,264,541
	COMPOSITE REMAINING LIFE, YEARS..					15.16	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 316.03 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316.03 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2017 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	28,347,698		0.0000	1.0000	100.00
0.5	28,348,905		0.0000	1.0000	100.00
1.5	28,348,905		0.0000	1.0000	100.00
2.5	28,348,905		0.0000	1.0000	100.00
3.5	28,348,905		0.0000	1.0000	100.00
4.5	28,348,905		0.0000	1.0000	100.00
5.5	28,348,905		0.0000	1.0000	100.00
6.5	28,295,579		0.0000	1.0000	100.00
7.5	28,295,579		0.0000	1.0000	100.00
8.5	28,276,372		0.0000	1.0000	100.00
9.5	27,812,526		0.0000	1.0000	100.00
10.5	27,660,813		0.0000	1.0000	100.00
11.5	27,124,950		0.0000	1.0000	100.00
12.5	26,601,719		0.0000	1.0000	100.00
13.5	11,325,986		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316.03 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	11,325,986.12	26.83	3.73	422,459.28	13.76	0.5129	5,808,645
2010	21,426.81	26.12	3.83	820.65	13.85	0.5303	11,362
2011	445,432.32	25.40	3.94	17,550.03	13.95	0.5492	244,636
2012	234,381.26	24.66	4.06	9,515.88	14.04	0.5693	133,443
2014	60,376.11	23.13	4.32	2,608.25	14.22	0.6148	37,119
	12,087,602.62			452,954.09			6,235,205
	COMPOSITE REMAINING LIFE, YEARS..					13.77	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2011	3,894.21	26.12	3.83	149.15	14.71	0.5632	2,193
	3,894.21			149.15			2,193
	COMPOSITE REMAINING LIFE, YEARS..					14.70	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	15,254,305.72	26.83	3.73	568,985.60	14.61	0.5445	8,306,580
2011	73,904.35	26.12	3.83	2,830.54	14.71	0.5632	41,621
2012	301,482.53	25.40	3.94	11,878.41	14.82	0.5835	175,903
2013	151,713.09	24.66	4.06	6,159.55	14.92	0.6050	91,791
2014	403,469.85	23.90	4.18	16,865.04	15.02	0.6285	253,561
2015	19,206.64	23.13	4.32	829.73	15.12	0.6537	12,555
2017	53,325.86	21.53	4.64	2,474.32	15.32	0.7116	37,945
	16,257,408.04			610,023.19			8,919,956
	COMPOSITE REMAINING LIFE, YEARS..					14.62	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 316.03 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
	28,348,904.87			1,063,126.43			15,157,354
	COMPOSITE REMAINING LIFE, YEARS..					14.26	

HYDRO PRODUCTION PLANT

Asset Class EHP33004 to EHP33600; EHH33004 to EHH33600

FERC Accounts 330.04 to 336

Hydraulic production plant has historically been divided into two sets of asset classes. The first (EHP asset classes) includes all conventional hydro projects, and the other (EHH asset classes) is specific to the Helms Pumped Storage Plant. With the exception of smaller miscellaneous hydro investment, the life span method is used for each hydro project. The interim survivor curves are based on informed judgment that incorporates the actuarial analysis of interim retirements. For the development of interim survivor curves, the two sets of asset classes were studied together (e.g., EHP33100 and EHH33100 were combined for the actuarial analysis). Final net salvage for Hydro production (i.e., hydro decommissioning) is not included in the depreciation study. Interim net salvage has been estimated based in part on the analysis of historical net salvage. Similar to life analysis, data from EHP and EHH asset classes were studied together to develop estimates for interim net salvage. The interim net salvage estimates have been adjusted to apply only to interim retirements.

The probable retirement date for each hydro project was based on consideration of Company plans as well as the license period of FERC operating licenses.

The outlook for many of the Company's smaller hydro facilities has changed over time. Due to factors such as the price and prevalence of other energy sources and the cost of operation for PG&E's smaller facilities, some of the Company's hydroelectric power plants are not as economic to operate as was the case in the past, or are not a good fit for PG&E's generation portfolio. For this reason, PG&E has estimated retirement dates for some of its smaller hydro facilities that occur before the end of the facility's current or expected operating license.

For the remaining facilities, the probable retirement dates for projects whose licenses expire on or before 2029 and for which PG&E is in an active relicensing processed were assumed to receive a 40- or 50-year license extension from the expected license issuance date. These 40- or 50-year license extension is based on the requested license extensions from FERC. This methodology for estimating retirement dates is consistent with the methodology used and authorized in prior GRCs. In the aggregate, the life spans for PG&E's hydro facilities are longer than those used in the prior depreciation study.

For this study, the recommendation is to calculate for each hydro plant account, inclusive of all hydro projects and asset classes (i.e., the EHP and EHH asset classes were studied together to develop one depreciation rate for each hydro plant account). Average remaining lives were developed for each account based on the estimated probable retirement date for each project and the interim survivor curve estimate for each account. The calculations of the average remaining lives are presented for each account in the sections that follow.

The estimation of interim survivor curves and interim net salvage is described in the account by account sections that follow. The statistical analyses that support these estimates are also provided following each account by account discussion. The estimated probable retirement dates and the calculations of weighted net salvage percentages for each account are also provided on the pages that follow.

Pacific Gas and Electric Company
2027 General Rate Case
Hydro Operations
FERC Relicensing Timetable

FERC LICENSE	PROJECT NAME	NORMAL MW CAPACITY	ASSUMED END OF DEPRECIATION LIFE	LICENSE EXPIRES	NOI FILING DEADLINE	APPLICATION * FILING DEADLINE / DATE FILED	ESTIMATED ORDER ** ISSUANCE	LICENSE STATUS
1061	Phoenix	2	2064	8/31/2022	n/a	8/31/2020	Jun-25	License received 9/10/1992. FLA filed on 8/24/20. (In June 2022, the negotiations to transfer the project to TUD were paused.)
2105	Upper NF Feather River	362.3	2075	10/31/2004	n/a	10/31/2002	Nov-25	Application filed 10/23/2002
96	Kerckhoff #1 and #2	180.4	2076 K#2 2028 K#1	11/30/2022	n/a	11/30/2020	Dec-26	License received 11/8/1976; amended 2013. DLA filed on 6/26/2020. FLA filed 11/24/20 for K2 only.
2310	Upper Drum	144	2077	4/30/2013	n/a	4/30/2011	May-27	Application filed 4/12/11. 5/31/13 request to split Drum-Spaulding into 3 projects.
14531	Lower Drum	40	2077	n/a	n/a	4/30/2011	May-27	5/31/13 request to split Drum-Spaulding into 3 projects.
803	DeSabla-Centerville	26.4	2038	11-Oct-09	n/a	10/11/2007	Jun-28	FLA filed 10/2/2007
2106	McCloud - Pit	364	2075	7/31/2011	n/a	7/31/2009	Dec-26	Application filed 7/16/2009
175	Balch #1 and #2	139	2079	4/30/2026	n/a	4/18/2024	Apr-29	License received 4/18/1980. NOI and PAD was filed 4/19/21
2735	Helms	1212	2079	4/30/2026	n/a	4/19/2024	Apr-29	License received 5/18/1976. NOI and PAD was filed 4/19/21
1121	*** Battle Creek Surrender	37.9	2037	7/31/2026	n/a	TBD	TBD	On 10/23/20, PG&E informed FERC of its decision not to relicense the Project. PG&E will submit License Surrender Application and Decommissioning Plan to FERC three years after pending amendments are approved (Due date TBD).
77	*** Potter Valley Surrender	9.2	2028	4/14/2022	n/a	6/29/2025	Jun-28	On 1/25/19, PG&E withdrew its NOI and PAD and formally discontinued the Integrated Licensing Process. License Surrender Application and Decommissioning Plan are due to FERC by 6/29/25.
606	*** Kilarc-Cow Creek Surrender	5	2024	3/27/2007	n/a	n/a		License Surrender Application filed 5/12/2009. Surrender Order issued 10/17/24. Kilarc PH not operational.
137	Mokelumne River	214.5	2031	9/30/2031	9/30/2026	9/30/2029		License received 10/11/2001
2661	Hat Creek #1 and #2	17	2032	9/30/2032	9/30/2027	9/30/2030		License received 10/30/2002
1962	Rock Creek-Cresta	195.7	2034	9/30/2034	9/30/2029	9/30/2032		License received 10/25/2001. Normal Op. Cap. from 3/28/16 Order.
1988	Haas-Kings River	196	2041	2/28/2041	2/28/2036	2/28/2039		License received 3/6/2001
2687	Pit #1	61	2042	2/28/2042	2/28/2037	2/28/2040		License received 3/19/2003
233	Pit #3, #4 and #5	325	2043	6/30/2043	6/30/2038	6/30/2041		License received 7/2/2007
1354	Crane Valley	28.7	2043	8/31/2043	8/31/2038	8/31/2041		License received 9/16/2003
2130	Spring Gap-Stanislaus	98	2047	3/31/2047	3/31/2042	3/31/2045		License received 4/24/2009
2107	Poe	120	2068	11/30/2068	11/30/2063	11/30/2066		License received 12/17/2018 (50 years)
619	Bucks Creek	84.8	272	5/31/2072	5/31/2067	5/31/2070		License received 6/16/2022 (50 Years)

* Application' refers to either an Application for a New License or a License Surrender Application

** 'Order' refers to either an Order for a New License or an Order to Surrender

*** Projects that are being transferred or surrendered, that PG&E is not relicensing

ACCOUNT 330.04, 330.05 AND 330.06 (FERC) LAND RIGHTS

Asset Class EHP33004, EHP33005, EHP33006, EHH33004

This account includes the cost of land rights set in connection with hydraulic power operations. It also includes land rights used in connection with the conservation of fish and wildlife and recreation which are accounted for in different subaccounts.

SERVICE LIFE ANALYSIS

Discussion: Land rights are not tangible assets but are necessary for the operation of the assets at those locations. Land Rights for production facilities are recommended to be amortized over the life of each of the various generation plants.

Conclusion: Continuing to amortize land rights over the life of each hydro facility continues to be reasonable.

Recommendation: The land rights for this class of plant should be amortized over the life of the various hydro generation plants.

NET SALVAGE ANALYSIS

Discussion: This property is intangible and is not expected to have gross salvage or removal costs upon retirement.

Conclusion: Zero percent net salvage continues to be appropriate for this account.

Recommendation: Use zero percent net salvage for this account.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. 200-SQUARE							
NET SALVAGE PERCENT.. 0							
1984	2,501.00	200.00	0.50	12.50	160.50	0.8025	2,007
1988	108,716.00	200.00	0.50	543.58	164.50	0.8225	89,419
1990	18,880.00	200.00	0.50	94.40	166.50	0.8325	15,718
1991	968.00	200.00	0.50	4.84	167.50	0.8375	811
1992	84,983.00	200.00	0.50	424.92	168.50	0.8425	71,598
1993	47,063.00	200.00	0.50	235.32	169.50	0.8475	39,886
	263,111.00			1,315.56			219,439
	COMPOSITE REMAINING LIFE, YEARS..					166.80	
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. 0							
1981	63,680.00	46.83	2.14	1,362.75	4.33	0.0925	5,888
1983	44.00	44.83	2.23	0.98	4.33	0.0966	4
1985	341.00	42.83	2.33	7.95	4.33	0.1011	34
1988	328.00	39.83	2.51	8.23	4.33	0.1087	36
2020	64,716.79	7.83	12.77	8,264.33	4.33	0.5530	35,788
	129,109.79			9,644.24			41,750
	COMPOSITE REMAINING LIFE, YEARS..					4.33	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. 0							
1981	1,026,330.00	50.25	1.99	20,423.97	7.75	0.1542	158,291
1982	45.00	49.25	2.03	0.91	7.75	0.1574	7
1987	238.00	44.25	2.26	5.38	7.75	0.1751	42

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. 0							
1988	2,885.00	43.25	2.31	66.64	7.75	0.1792	517
1990	350.00	41.25	2.42	8.47	7.75	0.1879	66
1991	64.00	40.25	2.48	1.59	7.75	0.1926	12
	1,029,912.00			20,506.96			158,935
	COMPOSITE REMAINING LIFE, YEARS..					7.75	
BALCH							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. 0							
1981	7,838.00	97.83	1.02	79.95	55.33	0.5656	4,433
1984	39.00	94.83	1.05	0.41	55.33	0.5835	23
	7,877.00			80.36			4,456
	COMPOSITE REMAINING LIFE, YEARS..					55.45	
PIT 3,4,5							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. 0							
1981	3,353,191.00	62.00	1.61	53,986.38	19.50	0.3145	1,054,646
1987	130.00	56.00	1.79	2.33	19.50	0.3482	45
1988	3,710.00	55.00	1.82	67.52	19.50	0.3546	1,315
1989	768.00	54.00	1.85	14.21	19.50	0.3611	277
1994	87.00	49.00	2.04	1.77	19.50	0.3980	35
1996	28,823.00	47.00	2.13	613.93	19.50	0.4149	11,958
	3,386,709.00			54,686.14			1,068,276
	COMPOSITE REMAINING LIFE, YEARS..					19.53	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. 0							
1987	10,458.00	37.50	2.67	279.23	1.00	0.0267	279
	10,458.00			279.23			279
	COMPOSITE REMAINING LIFE, YEARS..					1.00	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. 0							
1981	57,698.00	91.50	1.09	628.91	49.00	0.5355	30,898
1990	333,036.00	82.50	1.21	4,029.74	49.00	0.5939	197,803
1991	3,709.00	81.50	1.23	45.62	49.00	0.6012	2,230
1993	151,373.00	79.50	1.26	1,907.30	49.00	0.6164	93,299
1994	3,208.80	78.50	1.27	40.75	49.00	0.6242	2,003
	549,024.80			6,652.32			326,233
	COMPOSITE REMAINING LIFE, YEARS..					49.04	
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. 0							
1986	199,669.00	52.33	1.91	3,813.68	14.83	0.2834	56,584
1987	14,684.00	51.33	1.95	286.34	14.83	0.2889	4,242
1988	995.00	50.33	1.99	19.80	14.83	0.2947	293
1989	709,431.00	49.33	2.03	14,401.45	14.83	0.3006	213,276
1992	81,849.00	46.33	2.16	1,767.94	14.83	0.3201	26,199
2012	3,963.21	26.33	3.80	150.60	14.83	0.5632	2,232
	1,010,591.21			20,439.81			302,826
	COMPOSITE REMAINING LIFE, YEARS..					14.82	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. 0							
1983	457,438.00	93.42	1.07	4,894.59	52.92	0.5665	259,125
1986	5,781.00	90.42	1.11	64.17	52.92	0.5853	3,383
1989	1,411.00	87.42	1.14	16.09	52.92	0.6054	854
1993	1,842.00	83.42	1.20	22.10	52.92	0.6344	1,169
1994	3.00	82.42	1.21	0.04	52.92	0.6421	2
	466,475.00			4,996.99			264,533
	COMPOSITE REMAINING LIFE, YEARS..					52.94	
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. 0							
1981	14,893.00	56.08	1.78	265.10	13.58	0.2422	3,606
1982	2,395.00	55.08	1.82	43.59	13.58	0.2466	590
1983	8.00	54.08	1.85	0.15	13.58	0.2511	2
1984	410.00	53.08	1.88	7.71	13.58	0.2558	105
1985	4,226.00	52.08	1.92	81.14	13.58	0.2608	1,102
1986	176,752.00	51.08	1.96	3,464.34	13.58	0.2659	46,991
1987	69.00	50.08	2.00	1.38	13.58	0.2712	19
1989	11.00	48.08	2.08	0.23	13.58	0.2825	3
1996	22,991.47	41.08	2.43	558.69	13.58	0.3306	7,600
	221,755.47			4,422.33			60,018
	COMPOSITE REMAINING LIFE, YEARS..					13.57	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. 0							
1981	734,899.00	62.25	1.61	11,831.87	19.75	0.3173	233,161
1985	21,842.00	58.25	1.72	375.68	19.75	0.3391	7,406

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. 0							
1988	167,979.00	55.25	1.81	3,040.42	19.75	0.3575	60,047
1992	3,816.00	51.25	1.95	74.41	19.75	0.3854	1,471
1996	8.00	47.25	2.12	0.17	19.75	0.4180	3
	928,544.00			15,322.55			302,088
	COMPOSITE REMAINING LIFE, YEARS..					19.72	
ROCK CREEK							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. 0							
1981	2,788,846.00	53.25	1.88	52,430.30	10.75	0.2019	563,012
1990	383.00	44.25	2.26	8.66	10.75	0.2429	93
1992	19,714.00	42.25	2.37	467.22	10.75	0.2544	5,016
1993	2.00	41.25	2.42	0.05	10.75	0.2606	1
	2,808,945.00			52,906.23			568,122
	COMPOSITE REMAINING LIFE, YEARS..					10.74	
HAAS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. 0							
1981	812.00	59.67	1.68	13.64	17.17	0.2878	234
1989	32.00	51.67	1.94	0.62	17.17	0.3323	11
	844.00			14.26			245
	COMPOSITE REMAINING LIFE, YEARS..					17.18	

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. 0							
1981	388,557.00	94.33	1.06	4,118.70	51.83	0.5495	213,493
1982	1,538.00	93.33	1.07	16.46	51.83	0.5553	854
1986	2,347.00	89.33	1.12	26.29	51.83	0.5802	1,362
1987	796.00	88.33	1.13	8.99	51.83	0.5868	467
1988	6,079.00	87.33	1.15	69.91	51.83	0.5935	3,608
1989	1,705.00	86.33	1.16	19.78	51.83	0.6004	1,024
	401,022.00			4,260.13			220,808
	COMPOSITE REMAINING LIFE, YEARS..					51.83	
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. 0							
1981	23,604.00	94.08	1.06	250.20	51.58	0.5483	12,941
1988	17,773.00	87.08	1.15	204.39	51.58	0.5923	10,527
	41,377.00			454.59			23,468
	COMPOSITE REMAINING LIFE, YEARS..					51.62	
POE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. 0							
1981	806,206.00	87.50	1.14	9,190.75	45.00	0.5143	414,624
1988	9,808.00	80.50	1.24	121.62	45.00	0.5590	5,483
1990	6.00	78.50	1.27	0.08	45.00	0.5733	3
	816,020.00			9,312.45			420,110
	COMPOSITE REMAINING LIFE, YEARS..					45.11	

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. 0							
1981	219,048.00	65.75	1.52	3,329.53	23.25	0.3536	77,458
1988	832.00	58.75	1.70	14.14	23.25	0.3957	329
1990	4,520.00	56.75	1.76	79.55	23.25	0.4097	1,852
1991	16.00	55.75	1.79	0.29	23.25	0.4170	7
	224,416.00			3,423.51			79,646
	COMPOSITE REMAINING LIFE, YEARS..					23.26	
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. 0							
1981	357,505.00	95.83	1.04	3,718.05	53.33	0.5565	198,955
1982	5.00	94.83	1.05	0.05	53.33	0.5624	3
1983	125.00	93.83	1.07	1.34	53.33	0.5684	71
1984	1.00	92.83	1.08	0.01	53.33	0.5745	1
1986	154,832.00	90.83	1.10	1,703.15	53.33	0.5871	90,908
1987	776.00	89.83	1.11	8.61	53.33	0.5937	461
1988	443,251.00	88.83	1.13	5,008.74	53.33	0.6004	266,110
1989	68,688.00	87.83	1.14	783.04	53.33	0.6072	41,707
1990	1,289.00	86.83	1.15	14.82	53.33	0.6142	792
1991	1,029.00	85.83	1.17	12.04	53.33	0.6213	639
1992	45,297.00	84.83	1.18	534.50	53.33	0.6287	28,477
1993	1,445.00	83.83	1.19	17.20	53.33	0.6362	919
1994	144,840.00	82.83	1.21	1,752.56	53.33	0.6439	93,255
1996	3,199.00	80.83	1.24	39.67	53.33	0.6598	2,111
	1,222,282.00			13,593.78			724,409
	COMPOSITE REMAINING LIFE, YEARS..					53.29	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. 0							
1981	126,543.00	51.25	1.95	2,467.59	8.75	0.1707	21,605
	126,543.00			2,467.59			21,605
	COMPOSITE REMAINING LIFE, YEARS..					8.76	
PIT 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. 0							
1981	36,063.00	60.67	1.65	595.04	18.17	0.2995	10,801
1988	248.00	53.67	1.86	4.61	18.17	0.3386	84
1989	5,093.00	52.67	1.90	96.77	18.17	0.3450	1,757
	41,404.00			696.42			12,642
	COMPOSITE REMAINING LIFE, YEARS..					18.15	
HELMS							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. 0							
1981	348.00	97.83	1.02	3.55	55.33	0.5656	197
1987	174,942.00	91.83	1.09	1,906.87	55.33	0.6025	105,408
1988	25,927.00	90.83	1.10	285.20	55.33	0.6092	15,794
1990	123,655.00	88.83	1.13	1,397.30	55.33	0.6229	77,022
1991	12,044.00	87.83	1.14	137.30	55.33	0.6300	7,587
1992	3,674.00	86.83	1.15	42.25	55.33	0.6372	2,341
1993	3.00	85.83	1.17	0.04	55.33	0.6447	2
	340,593.00			3,772.51			208,351
	COMPOSITE REMAINING LIFE, YEARS..					55.23	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.04 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. 0							
1984	1,858.00	47.50	2.11	39.20	8.00	0.1684	313
1986	661.00	45.50	2.20	14.54	8.00	0.1758	116
	2,519.00			53.74			429
	COMPOSITE REMAINING LIFE, YEARS..					7.98	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. 0							
1985	825,624.00	44.50	2.25	18,576.54	6.00	0.1348	111,319
1988	15,292.00	41.50	2.41	368.54	6.00	0.1446	2,211
	840,916.00			18,945.08			113,530
	COMPOSITE REMAINING LIFE, YEARS..					5.99	
	14,870,448.27			248,246.78			5,142,198
	COMPOSITE REMAINING LIFE, YEARS..					20.71	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.05 LAND RIGHTS - FISH AND WILDLIFE

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1981	18.00						
1991	1.00	35.00	2.86	0.03	2.50	0.0714	
1993	672.00	35.00	2.86	19.22	4.50	0.1286	86
1994	2,356.00	35.00	2.86	67.38	5.50	0.1571	370
1996	2,832.00	35.00	2.86	81.00	7.50	0.2143	607
	5,879.00			167.63			1,063
	COMPOSITE REMAINING LIFE, YEARS..					6.34	
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. 0							
1987	94.00	89.83	1.11	1.04	53.33	0.5937	56
	94.00			1.04			56
	COMPOSITE REMAINING LIFE, YEARS..					53.85	
	5,973.00			168.67			1,119
	COMPOSITE REMAINING LIFE, YEARS..					6.63	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.06 LAND RIGHTS - RECREATION

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. 35-SQUARE							
NET SALVAGE PERCENT.. 0							
1983	269.00						
1984	8.00						
1985	1,751.00						
1986	15.00						
1987	2,713.00						
1988	1,894,661.00						
1990	17,110.00	35.00	2.86	489.35	1.50	0.0429	733
1991	16,280.00	35.00	2.86	465.61	2.50	0.0714	1,163
1992	739.00	35.00	2.86	21.14	3.50	0.1000	74
1993	20.00	35.00	2.86	0.57	4.50	0.1286	3
	1,933,566.00			976.67			1,973
	COMPOSITE REMAINING LIFE, YEARS..					2.02	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. 0							
1981	376.00	50.25	1.99	7.48	7.75	0.1542	58
2012	125,080.27	19.25	5.19	6,491.67	7.75	0.4026	50,357
	125,456.27			6,499.15			50,415
	COMPOSITE REMAINING LIFE, YEARS..					7.76	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. 0							
1988	2.00	55.25	1.81	0.04	19.75	0.3575	1
	2.00			0.04			1
	COMPOSITE REMAINING LIFE, YEARS..					25.00	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 330.06 LAND RIGHTS - RECREATION

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. 0							
1987	5.00	89.83	1.11	0.06	53.33	0.5937	3
2011	121,605.44	65.83	1.52	1,848.40	53.33	0.8101	98,515
2013	102,868.19	63.83	1.57	1,615.03	53.33	0.8355	85,946
	224,478.63			3,463.49			184,464
	COMPOSITE REMAINING LIFE, YEARS..					53.26	
	2,283,502.90			10,939.35			236,853
	COMPOSITE REMAINING LIFE, YEARS..					21.65	

ACCOUNT 331 (FERC) STRUCTURES AND IMPROVEMENTS

Asset Class EHP33101, EHP33102, EHP33103, EHH33101

This account includes the cost of structures and improvements used in connection with hydraulic production plant. The account also includes the cost of structures and improvements used in connection with the conservation of fish and wildlife and recreation.

SERVICE LIFE ANALYSIS

Discussion: The actuarial analysis for this account included various experience bands. In the 1990s and 2000 certain years had relatively large retirements, and bands were used to analyze the impact of excluding these retirements. The currently authorized 80-R2 interim survivor curve continues to be a reasonable fit of the data band that excluded the larger retirements. Better fitting curves for the overall and more recent bands indicated shorter service lives in the 65- to 75-year range. However, service lives in this range were generally shorter than many other companies experience for the type of property in this account.

Conclusion: The 80-R2 interim survivor curve continues to be a good fit of the bands that exclude the years with larger retirements and is consistent with the estimates of other utilities.

Recommendation: Continue to use the currently authorized 80-R2 interim survivor curve for this account.

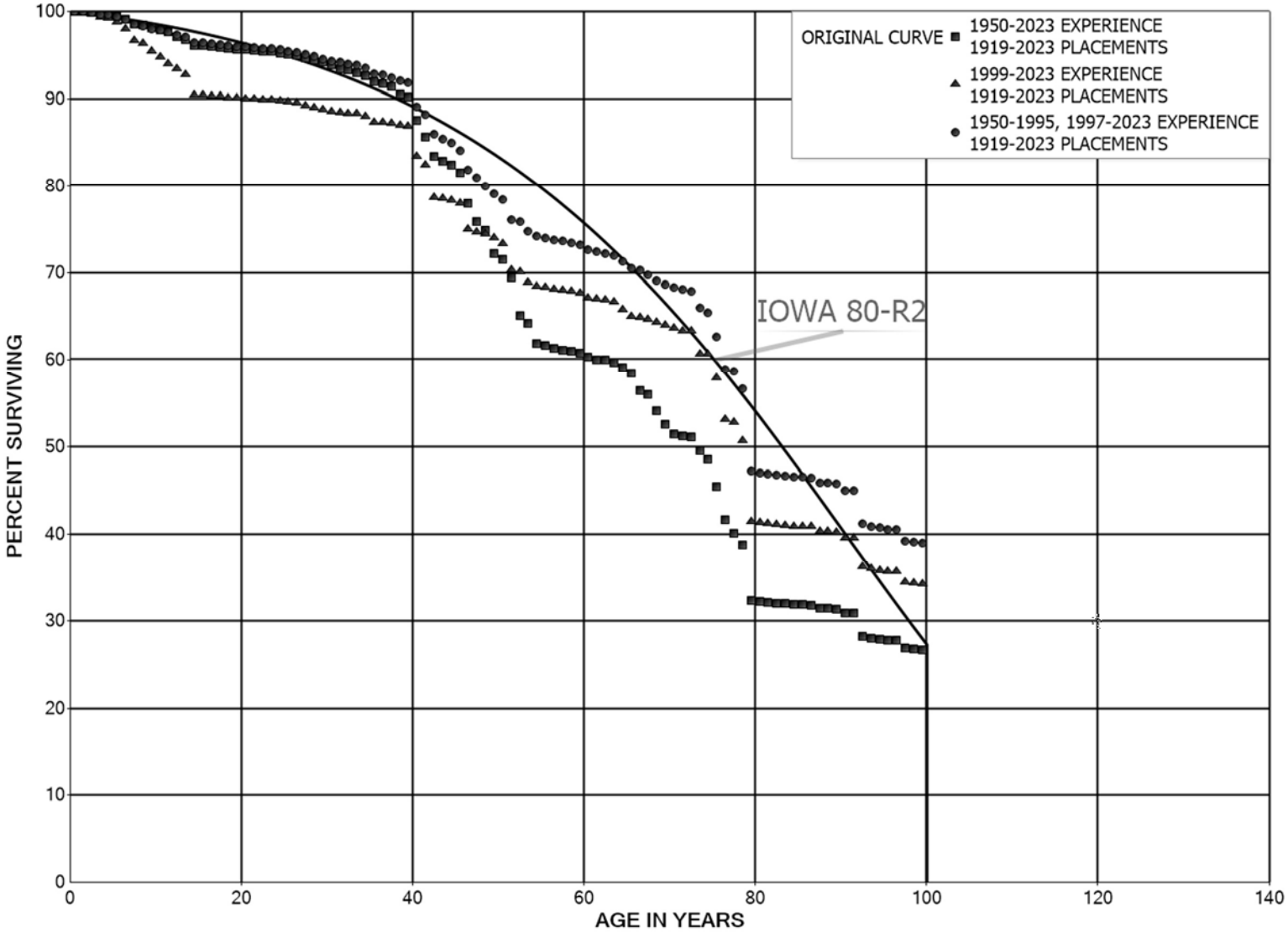
NET SALVAGE ANALYSIS

Discussion: There has been little gross salvage recorded for this account in recent years, but there has been cost of removal every year since 2004. The average net salvage recorded from 2004-2023 in the net salvage analysis is (73) percent. The currently authorized estimate is (75) percent.

Conclusion: The data supports the current (75) percent net salvage.

Recommendation: The net salvage data indicates that (75) percent is still an appropriate estimate. (75) percent is the proposed estimate for this study.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 331 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	632,878,745	115,445	0.0002	0.9998	100.00
0.5	603,903,428	442,559	0.0007	0.9993	99.98
1.5	574,486,182	485,594	0.0008	0.9992	99.91
2.5	571,353,316	1,026,048	0.0018	0.9982	99.82
3.5	558,462,172	353,760	0.0006	0.9994	99.64
4.5	543,822,031	1,112,553	0.0020	0.9980	99.58
5.5	527,560,959	1,892,044	0.0036	0.9964	99.38
6.5	499,000,398	2,707,802	0.0054	0.9946	99.02
7.5	457,370,915	657,015	0.0014	0.9986	98.48
8.5	425,164,946	1,425,913	0.0034	0.9966	98.34
9.5	405,425,685	887,330	0.0022	0.9978	98.01
10.5	365,795,691	870,502	0.0024	0.9976	97.80
11.5	339,367,934	1,837,592	0.0054	0.9946	97.57
12.5	330,045,516	884,057	0.0027	0.9973	97.04
13.5	324,456,718	2,291,679	0.0071	0.9929	96.78
14.5	315,357,977	238,411	0.0008	0.9992	96.09
15.5	311,645,165	180,972	0.0006	0.9994	96.02
16.5	309,430,117	353,151	0.0011	0.9989	95.97
17.5	307,355,927	402,892	0.0013	0.9987	95.86
18.5	304,144,819	317,483	0.0010	0.9990	95.73
19.5	305,409,089	195,013	0.0006	0.9994	95.63
20.5	304,193,087	212,955	0.0007	0.9993	95.57
21.5	304,931,811	321,143	0.0011	0.9989	95.50
22.5	306,005,601	139,469	0.0005	0.9995	95.40
23.5	306,159,262	516,337	0.0017	0.9983	95.36
24.5	305,133,616	449,165	0.0015	0.9985	95.20
25.5	305,196,580	403,656	0.0013	0.9987	95.06
26.5	303,982,974	1,019,329	0.0034	0.9966	94.93
27.5	300,811,273	728,693	0.0024	0.9976	94.61
28.5	300,293,168	839,290	0.0028	0.9972	94.38
29.5	299,944,646	778,460	0.0026	0.9974	94.12
30.5	298,688,651	1,551,681	0.0052	0.9948	93.88
31.5	294,292,623	489,863	0.0017	0.9983	93.39
32.5	292,224,633	778,947	0.0027	0.9973	93.23
33.5	288,721,671	1,123,473	0.0039	0.9961	92.98
34.5	280,561,254	1,993,858	0.0071	0.9929	92.62
35.5	277,077,860	706,890	0.0026	0.9974	91.96
36.5	270,790,027	953,299	0.0035	0.9965	91.73
37.5	261,393,902	2,468,577	0.0094	0.9906	91.41
38.5	254,592,190	913,241	0.0036	0.9964	90.54

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,807,080	2,852,899	0.0298	0.9702	90.22
40.5	57,794,390	1,255,821	0.0217	0.9783	87.53
41.5	56,367,622	1,486,405	0.0264	0.9736	85.63
42.5	54,369,522	349,651	0.0064	0.9936	83.37
43.5	52,537,328	314,238	0.0060	0.9940	82.84
44.5	49,914,652	493,228	0.0099	0.9901	82.34
45.5	49,347,029	2,150,229	0.0436	0.9564	81.53
46.5	47,138,256	1,288,830	0.0273	0.9727	77.97
47.5	45,770,456	624,577	0.0136	0.9864	75.84
48.5	45,049,744	1,576,852	0.0350	0.9650	74.81
49.5	43,407,525	404,712	0.0093	0.9907	72.19
50.5	42,864,883	1,281,691	0.0299	0.9701	71.52
51.5	41,510,098	2,554,406	0.0615	0.9385	69.38
52.5	38,899,744	566,949	0.0146	0.9854	65.11
53.5	38,219,815	1,359,578	0.0356	0.9644	64.16
54.5	36,638,293	159,348	0.0043	0.9957	61.88
55.5	36,323,683	202,596	0.0056	0.9944	61.61
56.5	35,610,334	102,393	0.0029	0.9971	61.26
57.5	35,359,373	79,617	0.0023	0.9977	61.09
58.5	30,804,641	123,940	0.0040	0.9960	60.95
59.5	30,589,550	227,522	0.0074	0.9926	60.71
60.5	29,813,000	124,325	0.0042	0.9958	60.25
61.5	28,948,548	54,175	0.0019	0.9981	60.00
62.5	28,694,964	107,205	0.0037	0.9963	59.89
63.5	28,575,863	295,034	0.0103	0.9897	59.67
64.5	27,858,651	312,061	0.0112	0.9888	59.05
65.5	19,760,808	669,351	0.0339	0.9661	58.39
66.5	18,946,268	156,150	0.0082	0.9918	56.41
67.5	18,729,190	612,670	0.0327	0.9673	55.95
68.5	16,762,637	500,671	0.0299	0.9701	54.12
69.5	16,205,286	326,712	0.0202	0.9798	52.50
70.5	15,657,793	83,672	0.0053	0.9947	51.44
71.5	15,529,360	46,204	0.0030	0.9970	51.17
72.5	15,460,690	463,175	0.0300	0.9700	51.01
73.5	13,648,074	276,282	0.0202	0.9798	49.49
74.5	12,308,638	786,329	0.0639	0.9361	48.48
75.5	11,412,433	948,648	0.0831	0.9169	45.39
76.5	9,243,014	339,083	0.0367	0.9633	41.61
77.5	8,863,021	294,355	0.0332	0.9668	40.09
78.5	8,563,774	1,430,405	0.1670	0.8330	38.76

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,334,356	18,647	0.0035	0.9965	32.28
80.5	5,306,660	14,843	0.0028	0.9972	32.17
81.5	4,832,921	13,201	0.0027	0.9973	32.08
82.5	4,786,621	12,100	0.0025	0.9975	31.99
83.5	4,722,202	8,433	0.0018	0.9982	31.91
84.5	4,703,316	523	0.0001	0.9999	31.85
85.5	4,701,838	11,413	0.0024	0.9976	31.85
86.5	4,688,397	53,995	0.0115	0.9885	31.77
87.5	4,634,390	8,937	0.0019	0.9981	31.41
88.5	4,610,363	1,947	0.0004	0.9996	31.35
89.5	4,602,168	77,778	0.0169	0.9831	31.33
90.5	4,519,879	2,104	0.0005	0.9995	30.80
91.5	4,514,233	385,748	0.0855	0.9145	30.79
92.5	4,115,199	26,552	0.0065	0.9935	28.16
93.5	3,796,813	15,905	0.0042	0.9958	27.98
94.5	3,752,667	14,191	0.0038	0.9962	27.86
95.5	3,185,650	4,130	0.0013	0.9987	27.75
96.5	2,686,358	87,328	0.0325	0.9675	27.72
97.5	2,326,894	5,919	0.0025	0.9975	26.82
98.5	2,293,504	7,033	0.0031	0.9969	26.75
99.5	2,279,795	185,228	0.0812	0.9188	26.67
100.5	2,058,410	64,684	0.0314	0.9686	24.50
101.5	1,694,778	5,486	0.0032	0.9968	23.73
102.5	1,062,537	11,976	0.0113	0.9887	23.65
103.5	651,345	23,616	0.0363	0.9637	23.39
104.5					22.54

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	337,842,152	115,445	0.0003	0.9997	100.00
0.5	307,023,477	442,544	0.0014	0.9986	99.97
1.5	278,573,205	485,507	0.0017	0.9983	99.82
2.5	275,950,935	1,025,461	0.0037	0.9963	99.65
3.5	266,868,530	352,698	0.0013	0.9987	99.28
4.5	253,787,223	1,109,245	0.0044	0.9956	99.15
5.5	235,119,072	1,879,438	0.0080	0.9920	98.71
6.5	209,797,834	2,692,582	0.0128	0.9872	97.92
7.5	168,235,718	613,022	0.0036	0.9964	96.67
8.5	139,126,247	1,387,788	0.0100	0.9900	96.31
9.5	128,069,822	837,401	0.0065	0.9935	95.35
10.5	90,670,689	722,810	0.0080	0.9920	94.73
11.5	71,550,060	453,114	0.0063	0.9937	93.98
12.5	73,893,744	542,762	0.0073	0.9927	93.38
13.5	73,462,529	1,806,450	0.0246	0.9754	92.69
14.5	224,282,852	108,685	0.0005	0.9995	90.42
15.5	258,316,494	102,851	0.0004	0.9996	90.37
16.5	256,332,830	286,949	0.0011	0.9989	90.34
17.5	255,031,569	335,794	0.0013	0.9987	90.23
18.5	253,621,434	223,114	0.0009	0.9991	90.12
19.5	255,548,825	152,215	0.0006	0.9994	90.04
20.5	254,393,865	132,102	0.0005	0.9995	89.98
21.5	253,697,507	192,874	0.0008	0.9992	89.94
22.5	253,441,536	75,259	0.0003	0.9997	89.87
23.5	252,863,220	338,227	0.0013	0.9987	89.84
24.5	252,088,127	375,956	0.0015	0.9985	89.72
25.5	251,482,888	274,093	0.0011	0.9989	89.59
26.5	250,343,713	842,749	0.0034	0.9966	89.49
27.5	246,554,195	603,101	0.0024	0.9976	89.19
28.5	242,880,644	694,419	0.0029	0.9971	88.97
29.5	241,902,227	512,317	0.0021	0.9979	88.72
30.5	239,197,251	360,513	0.0015	0.9985	88.53
31.5	236,097,086	235,175	0.0010	0.9990	88.39
32.5	234,500,409	189,581	0.0008	0.9992	88.31
33.5	238,547,186	837,414	0.0035	0.9965	88.23
34.5	230,775,415	1,681,205	0.0073	0.9927	87.92
35.5	229,054,418	53,899	0.0002	0.9998	87.28
36.5	224,270,315	304,516	0.0014	0.9986	87.26
37.5	215,839,840	476,744	0.0022	0.9978	87.15
38.5	211,051,823	368,851	0.0017	0.9983	86.95

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	53,384,209	2,075,618	0.0389	0.9611	86.80
40.5	25,552,479	303,213	0.0119	0.9881	83.43
41.5	25,327,620	1,164,590	0.0460	0.9540	82.44
42.5	23,724,410	50,479	0.0021	0.9979	78.65
43.5	23,611,831	55,755	0.0024	0.9976	78.48
44.5	21,377,132	107,360	0.0050	0.9950	78.29
45.5	21,498,914	827,995	0.0385	0.9615	77.90
46.5	20,668,479	69,032	0.0033	0.9967	74.90
47.5	20,555,796	74,162	0.0036	0.9964	74.65
48.5	22,174,057	135,391	0.0061	0.9939	74.38
49.5	23,080,261	216,305	0.0094	0.9906	73.93
50.5	22,838,613	922,576	0.0404	0.9596	73.23
51.5	23,078,702	58,967	0.0026	0.9974	70.27
52.5	23,021,679	403,664	0.0175	0.9825	70.10
53.5	22,546,853	149,649	0.0066	0.9934	68.87
54.5	24,049,099	49,286	0.0020	0.9980	68.41
55.5	23,858,155	75,962	0.0032	0.9968	68.27
56.5	24,046,501	38,891	0.0016	0.9984	68.05
57.5	23,897,676	25,675	0.0011	0.9989	67.94
58.5	19,480,815	65,579	0.0034	0.9966	67.87
59.5	19,340,221	154,861	0.0080	0.9920	67.64
60.5	18,639,078	53,622	0.0029	0.9971	67.10
61.5	17,849,041	7,797	0.0004	0.9996	66.91
62.5	17,653,191	58,098	0.0033	0.9967	66.88
63.5	17,598,412	242,436	0.0138	0.9862	66.66
64.5	16,940,279	195,401	0.0115	0.9885	65.74
65.5	8,969,957	17,921	0.0020	0.9980	64.98
66.5	8,812,742	28,408	0.0032	0.9968	64.85
67.5	8,740,708	55,215	0.0063	0.9937	64.64
68.5	8,028,794	29,305	0.0037	0.9963	64.23
69.5	7,979,026	48,657	0.0061	0.9939	64.00
70.5	8,292,853	40,886	0.0049	0.9951	63.61
71.5	8,829,164	6,088	0.0007	0.9993	63.29
72.5	9,105,030	372,095	0.0409	0.9591	63.25
73.5	7,411,367	7,546	0.0010	0.9990	60.67
74.5	7,248,345	335,898	0.0463	0.9537	60.60
75.5	6,885,728	559,904	0.0813	0.9187	57.80
76.5	5,414,431	36,785	0.0068	0.9932	53.10
77.5	7,468,310	294,355	0.0394	0.9606	52.73
78.5	7,858,790	1,430,405	0.1820	0.8180	50.66

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,334,356	18,647	0.0035	0.9965	41.44
80.5	5,306,660	14,843	0.0028	0.9972	41.29
81.5	4,832,921	13,201	0.0027	0.9973	41.18
82.5	4,786,621	12,100	0.0025	0.9975	41.06
83.5	4,722,202	8,433	0.0018	0.9982	40.96
84.5	4,703,316	523	0.0001	0.9999	40.89
85.5	4,701,838	11,413	0.0024	0.9976	40.88
86.5	4,688,397	53,995	0.0115	0.9885	40.78
87.5	4,634,390	8,937	0.0019	0.9981	40.31
88.5	4,610,363	1,947	0.0004	0.9996	40.24
89.5	4,602,168	77,778	0.0169	0.9831	40.22
90.5	4,519,879	2,104	0.0005	0.9995	39.54
91.5	4,514,233	385,748	0.0855	0.9145	39.52
92.5	4,115,199	26,552	0.0065	0.9935	36.14
93.5	3,796,813	15,905	0.0042	0.9958	35.91
94.5	3,752,667	14,191	0.0038	0.9962	35.76
95.5	3,185,650	4,130	0.0013	0.9987	35.62
96.5	2,686,358	87,328	0.0325	0.9675	35.58
97.5	2,326,894	5,919	0.0025	0.9975	34.42
98.5	2,293,504	7,033	0.0031	0.9969	34.33
99.5	2,279,795	185,228	0.0812	0.9188	34.23
100.5	2,058,410	64,684	0.0314	0.9686	31.45
101.5	1,694,778	5,486	0.0032	0.9968	30.46
102.5	1,062,537	11,976	0.0113	0.9887	30.36
103.5	651,345	23,616	0.0363	0.9637	30.02
104.5					28.93

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-1995, 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	629,565,810	115,445	0.0002	0.9998	100.00
0.5	599,961,190	442,551	0.0007	0.9993	99.98
1.5	572,877,135	485,545	0.0008	0.9992	99.91
2.5	568,726,017	1,025,887	0.0018	0.9982	99.82
3.5	555,198,367	353,713	0.0006	0.9994	99.64
4.5	541,556,906	1,110,825	0.0021	0.9979	99.58
5.5	524,390,505	1,882,937	0.0036	0.9964	99.38
6.5	490,133,710	2,698,952	0.0055	0.9945	99.02
7.5	455,107,595	628,577	0.0014	0.9986	98.47
8.5	417,965,550	1,402,382	0.0034	0.9966	98.34
9.5	395,120,143	877,574	0.0022	0.9978	98.01
10.5	360,902,267	826,911	0.0023	0.9977	97.79
11.5	178,091,360	486,528	0.0027	0.9973	97.57
12.5	292,022,333	589,641	0.0020	0.9980	97.30
13.5	324,239,009	2,264,915	0.0070	0.9930	97.10
14.5	314,611,726	220,520	0.0007	0.9993	96.42
15.5	309,828,638	151,035	0.0005	0.9995	96.36
16.5	306,900,439	334,148	0.0011	0.9989	96.31
17.5	307,259,013	400,504	0.0013	0.9987	96.20
18.5	304,020,703	305,578	0.0010	0.9990	96.08
19.5	305,283,300	190,044	0.0006	0.9994	95.98
20.5	304,032,158	206,230	0.0007	0.9993	95.92
21.5	304,769,531	313,009	0.0010	0.9990	95.86
22.5	305,792,652	129,015	0.0004	0.9996	95.76
23.5	306,024,111	506,565	0.0017	0.9983	95.72
24.5	305,037,552	437,248	0.0014	0.9986	95.56
25.5	305,019,787	397,434	0.0013	0.9987	95.42
26.5	302,668,771	904,719	0.0030	0.9970	95.30
27.5	300,474,111	692,497	0.0023	0.9977	95.01
28.5	300,187,056	838,179	0.0028	0.9972	94.80
29.5	299,694,019	751,753	0.0025	0.9975	94.53
30.5	290,407,067	512,776	0.0018	0.9982	94.29
31.5	294,116,212	431,733	0.0015	0.9985	94.13
32.5	290,540,164	593,787	0.0020	0.9980	93.99
33.5	287,725,603	1,008,554	0.0035	0.9965	93.80
34.5	280,173,917	1,938,013	0.0069	0.9931	93.47
35.5	276,678,954	407,209	0.0015	0.9985	92.82
36.5	269,883,020	686,905	0.0025	0.9975	92.69
37.5	250,089,140	946,074	0.0038	0.9962	92.45
38.5	254,154,807	761,929	0.0030	0.9970	92.10

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	95,692,725	2,819,498	0.0295	0.9705	91.82
40.5	55,574,916	605,316	0.0109	0.9891	89.12
41.5	56,108,928	1,380,458	0.0246	0.9754	88.15
42.5	54,065,985	349,651	0.0065	0.9935	85.98
43.5	52,448,493	286,879	0.0055	0.9945	85.42
44.5	49,879,334	493,228	0.0099	0.9901	84.96
45.5	46,542,346	1,278,902	0.0275	0.9725	84.12
46.5	45,112,108	487,695	0.0108	0.9892	81.80
47.5	45,556,736	534,873	0.0117	0.9883	80.92
48.5	42,594,856	472,013	0.0111	0.9889	79.97
49.5	43,290,408	349,715	0.0081	0.9919	79.08
50.5	42,815,821	1,274,806	0.0298	0.9702	78.44
51.5	37,163,808	139,116	0.0037	0.9963	76.11
52.5	38,867,827	548,636	0.0141	0.9859	75.82
53.5	36,348,796	263,621	0.0073	0.9927	74.75
54.5	36,550,966	110,654	0.0030	0.9970	74.21
55.5	36,149,189	112,031	0.0031	0.9969	73.99
56.5	35,576,026	84,220	0.0024	0.9976	73.76
57.5	35,353,499	76,490	0.0022	0.9978	73.58
58.5	30,796,394	119,405	0.0039	0.9961	73.42
59.5	30,573,638	222,966	0.0073	0.9927	73.14
60.5	29,780,531	107,071	0.0036	0.9964	72.61
61.5	28,935,008	47,116	0.0016	0.9984	72.34
62.5	28,673,675	96,778	0.0034	0.9966	72.23
63.5	28,564,408	289,475	0.0101	0.9899	71.98
64.5	27,827,716	298,428	0.0107	0.9893	71.25
65.5	18,458,592	64,320	0.0035	0.9965	70.49
66.5	18,891,797	137,896	0.0073	0.9927	70.24
67.5	17,688,840	155,585	0.0088	0.9912	69.73
68.5	15,744,748	104,740	0.0067	0.9933	69.12
69.5	15,649,540	75,386	0.0048	0.9952	68.66
70.5	15,611,024	64,776	0.0041	0.9959	68.33
71.5	14,610,254	34,776	0.0024	0.9976	68.04
72.5	15,347,224	432,866	0.0282	0.9718	67.88
73.5	13,170,209	107,795	0.0082	0.9918	65.97
74.5	9,813,081	422,346	0.0430	0.9570	65.43
75.5	10,403,392	629,335	0.0605	0.9395	62.61
76.5	8,235,732	36,785	0.0045	0.9955	58.82
77.5	8,863,021	294,355	0.0332	0.9668	58.56
78.5	8,563,774	1,430,405	0.1670	0.8330	56.62

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,334,356	18,647	0.0035	0.9965	47.16
80.5	5,306,660	14,843	0.0028	0.9972	46.99
81.5	4,832,921	13,201	0.0027	0.9973	46.86
82.5	4,786,621	12,100	0.0025	0.9975	46.74
83.5	4,722,202	8,433	0.0018	0.9982	46.62
84.5	4,703,316	523	0.0001	0.9999	46.53
85.5	4,701,838	11,413	0.0024	0.9976	46.53
86.5	4,688,397	53,995	0.0115	0.9885	46.42
87.5	4,634,390	8,937	0.0019	0.9981	45.88
88.5	4,610,363	1,947	0.0004	0.9996	45.79
89.5	4,602,168	77,778	0.0169	0.9831	45.77
90.5	4,519,879	2,104	0.0005	0.9995	45.00
91.5	4,514,233	385,748	0.0855	0.9145	44.98
92.5	4,115,199	26,552	0.0065	0.9935	41.14
93.5	3,796,813	15,905	0.0042	0.9958	40.87
94.5	3,752,667	14,191	0.0038	0.9962	40.70
95.5	3,185,650	4,130	0.0013	0.9987	40.54
96.5	2,686,358	87,328	0.0325	0.9675	40.49
97.5	2,326,894	5,919	0.0025	0.9975	39.18
98.5	2,293,504	7,033	0.0031	0.9969	39.08
99.5	2,279,795	185,228	0.0812	0.9188	38.96
100.5	2,058,410	64,684	0.0314	0.9686	35.79
101.5	1,694,778	5,486	0.0032	0.9968	34.67
102.5	1,062,537	11,976	0.0113	0.9887	34.55
103.5	651,345	23,616	0.0363	0.9637	34.16
104.5					32.93

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	29,999	6,483	22		0	6,483-	22-
2005	122,087	20,087	16		0	20,087-	16-
2006	44,808	100,181	224		0	100,181-	224-
2007	25,948	161,443	622		0	161,443-	622-
2008	23,174	708,694			0	708,694-	
2009	219,919	110,325	50		0	110,325-	50-
2010	91,946	47,731	52		0	47,731-	52-
2011	190,597	368,571	193		0	368,571-	193-
2012	198,702	68,750	35		0	68,750-	35-
2013	384,898	496,213	129		0	496,213-	129-
2014	1,292,286	1,906,452	148		0	1,906,452-	148-
2015	864,100	837,730	97		0	837,730-	97-
2016	2,116,559	2,099,778	99		0	2,099,778-	99-
2017	2,506,652	3,430,059	137		0	3,430,059-	137-
2018	3,410,063	1,648,827	48		0	1,648,827-	48-
2019	331,059	1,485,787	449		0	1,485,787-	449-
2020	4,019,832	2,228,379	55	294,070	7	1,934,309-	48-
2021	1,148,299	205,788-	18-	508,532	44	714,319	62
2022	2,832,546	1,716,273	61		0	1,716,273-	61-
2023	6,924,866	2,851,660	41	263,483-	4-	3,115,144-	45-
TOTAL	26,778,338	20,087,635	75	539,118	2	19,548,517-	73-
THREE-YEAR MOVING AVERAGES							
04-06	65,631	42,250	64		0	42,250-	64-
05-07	64,281	93,904	146		0	93,904-	146-
06-08	31,310	323,439			0	323,439-	
07-09	89,680	326,821	364		0	326,821-	364-
08-10	111,679	288,917	259		0	288,917-	259-
09-11	167,487	175,542	105		0	175,542-	105-
10-12	160,415	161,684	101		0	161,684-	101-
11-13	258,066	311,178	121		0	311,178-	121-
12-14	625,295	823,805	132		0	823,805-	132-
13-15	847,095	1,080,132	128		0	1,080,132-	128-
14-16	1,424,315	1,614,653	113		0	1,614,653-	113-
15-17	1,829,104	2,122,522	116		0	2,122,522-	116-
16-18	2,677,758	2,392,888	89		0	2,392,888-	89-
17-19	2,082,591	2,188,224	105		0	2,188,224-	105-
18-20	2,586,985	1,787,664	69	98,023	4	1,689,641-	65-
19-21	1,833,063	1,169,459	64	267,534	15	901,925-	49-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	2,666,892	1,246,288	47	267,534	10	978,754-	37-
21-23	3,635,237	1,454,048	40	81,683	2	1,372,366-	38-
FIVE-YEAR AVERAGE							
19-23	3,051,320	1,615,262	53	107,824	4	1,507,438-	49-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -26							
1926	236,878.93						
1927	342,176.85						
1930	894.90						
1931	2,883.19						
1938	887.66						
1939	4,157.56						
1940	13,578.07						
1941	19,405.21						
1943	4,734.73						
1945	3,807.91						
1946	1,686.98						
1950	705.98						
1953	1,911.08						
1954	7,823.69						
1956	1,237.72						
1957	8,582.86						
1958	228,548.27						
1959	41,805.41						
1960	1,392.93						
1961	84,097.62						
1962	5,884.63						
1963	93,721.08						
1964	21,540.67						
1965	12,048.16						
1966	7,786.28						
1967	14,266.35						
1968	14,564.37						
1969	17,046.91						
1970	27,623.76	35.00	2.86	790.04	0.02	0.0006	16
1971	13,325.92	35.00	2.86	381.12	0.24	0.0069	91
1972	11,060.96	35.00	2.86	316.34	0.40	0.0114	126
1973	53,497.24	35.00	2.86	1,530.02	0.60	0.0171	917
1974	4,548.39	35.00	2.86	130.08	0.81	0.0231	105
1975	8,775.36	35.00	2.86	250.98	1.03	0.0294	258
1976	4,573.25	35.00	2.86	130.79	1.26	0.0360	165
1977	11,237.29	35.00	2.86	321.39	1.51	0.0431	485
1978	30,767.45	35.00	2.86	879.95	1.76	0.0503	1,547
1979	24,779.04	35.00	2.86	708.68	2.01	0.0574	1,423
1980	5,358.30	35.00	2.86	153.25	2.28	0.0651	349
1981	98,971.76	35.00	2.86	2,830.59	2.55	0.0729	7,211

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -26							
1984	31,757.49	35.00	2.86	908.26	3.41	0.0974	3,094
1985	183,343.89	35.00	2.86	5,243.64	3.74	0.1069	19,592
1986	72,831.67	35.00	2.86	2,082.99	4.09	0.1169	8,511
1987	28,520.80	35.00	2.86	815.69	4.47	0.1277	3,642
1988	99,753.92	35.00	2.86	2,852.96	4.90	0.1400	13,966
1989	249,867.44	35.00	2.86	7,146.21	5.36	0.1531	38,265
1990	58,934.13	35.00	2.86	1,685.52	5.87	0.1677	9,884
1991	119,767.92	35.00	2.86	3,425.36	6.43	0.1837	22,003
1992	192,652.42	35.00	2.86	5,509.86	7.03	0.2009	38,696
1993	485,550.41	35.00	2.86	13,886.74	7.67	0.2191	106,404
1994	284,053.27	35.00	2.86	8,123.92	8.34	0.2383	67,687
1995	671.61	35.00	2.86	19.21	9.02	0.2577	173
1996	344,720.53	35.00	2.86	9,859.01	9.73	0.2780	95,832
1997	206,904.06	35.00	2.86	5,917.46	10.45	0.2986	61,775
1998	49,069.18	35.00	2.86	1,403.38	11.20	0.3200	15,702
1999	98,167.10	35.00	2.86	2,807.58	11.97	0.3420	33,573
2000	404,553.22	35.00	2.86	11,570.22	12.76	0.3646	147,488
2002	7,904.77	35.00	2.86	226.08	14.41	0.4117	3,254
2003	8,581.94	35.00	2.86	245.44	15.26	0.4360	3,742
2004	21,983.41	35.00	2.86	628.73	16.13	0.4609	10,131
2005	48,430.61	35.00	2.86	1,385.12	17.02	0.4863	23,551
2006	4,617.76	35.00	2.86	132.07	17.92	0.5120	2,364
2007	45,156.71	35.00	2.86	1,291.48	18.84	0.5383	24,307
2008	305,259.40	35.00	2.86	8,730.42	19.77	0.5649	172,429
2009	366,413.26	35.00	2.86	10,479.42	20.71	0.5917	216,810
2010	736,536.85	35.00	2.86	21,064.95	21.67	0.6191	456,019
2011	352,755.13	35.00	2.86	10,088.80	22.63	0.6466	228,081
2012	767,190.18	35.00	2.86	21,941.64	23.60	0.6743	517,309
2013	98,049.92	35.00	2.86	2,804.23	24.57	0.7020	68,831
2014	1,993,133.70	35.00	2.86	57,003.62	25.55	0.7300	1,454,988
2015	193,689.11	35.00	2.86	5,539.51	26.54	0.7583	146,873
2016	5,067,226.69	35.00	2.86	144,922.68	27.53	0.7866	3,985,728
2017	1,781,359.78	35.00	2.86	50,946.89	28.52	0.8149	1,451,559
2018	353,008.16	35.00	2.86	10,096.03	29.51	0.8431	297,635
2019	21,979.51	35.00	2.86	628.61	30.51	0.8717	19,160

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -26							
2021	36,917.42	35.00	2.86	1,055.84	32.50	0.9286	34,280
2022	1,526,314.81	35.00	2.86	43,652.60	33.50	0.9571	1,460,897
2023	169,652.70	35.00	2.86	4,852.07	34.50	0.9857	167,228
	18,305,855.60			489,397.47			11,444,156
NET SALVAGE ADJUSTMENT				127,243.34			2,975,481
	18,305,855.60			616,640.81			14,419,637
	COMPOSITE REMAINING LIFE, YEARS..					23.38	
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -26							
1919	1,534.44	78.11	1.28	19.64	3.84	0.0492	75
1940	1,683.81	71.87	1.39	23.40	4.08	0.0568	96
1942	2,031.86	70.97	1.41	28.65	4.10	0.0578	117
1944	434.03	70.02	1.43	6.21	4.11	0.0587	25
1949	831.87	67.41	1.48	12.31	4.15	0.0616	51
1951	150.01	66.27	1.51	2.27	4.16	0.0628	9
1963	252.11	58.48	1.71	4.31	4.22	0.0722	18
1970	3,140.51	53.27	1.88	59.04	4.24	0.0796	250
1973	295.07	50.91	1.96	5.78	4.25	0.0835	25
1978	1,205.05	46.82	2.14	25.79	4.27	0.0912	110
1979	2,340.26	45.98	2.17	50.78	4.27	0.0929	217
1985	1,501.10	40.83	2.45	36.78	4.28	0.1048	157
1987	1,557,180.04	39.06	2.56	39,863.81	4.29	0.1098	171,025
1988	11,454.73	38.17	2.62	300.11	4.29	0.1124	1,287
1991	28,355.49	35.48	2.82	799.62	4.29	0.1209	3,428
1992	121,935.19	34.57	2.89	3,523.93	4.29	0.1241	15,132
1993	16,288.51	33.66	2.97	483.77	4.29	0.1275	2,076
1994	8,209.47	32.74	3.05	250.39	4.30	0.1313	1,078
1995	91,626.21	31.82	3.14	2,877.06	4.30	0.1351	12,382
1999	18,314.59	28.10	3.56	652.00	4.30	0.1530	2,802
2002	207,060.99	25.27	3.96	8,199.62	4.31	0.1706	35,316
2003	548,052.28	24.32	4.11	22,524.95	4.31	0.1772	97,126
2008	209,159.67	19.53	5.12	10,708.98	4.31	0.2207	46,159

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -26							
2009	86,161.71	18.56	5.39	4,644.12	4.31	0.2322	20,008
2015	4,210,482.89	12.72	7.86	330,943.96	4.32	0.3396	1,429,964
2016	59,260.09	11.74	8.52	5,048.96	4.32	0.3680	21,806
2019	9,794.73	8.78	11.39	1,115.62	4.32	0.4920	4,819
2022	4,601,939.41	5.81	17.21	791,993.77	4.32	0.7436	3,421,772
	11,800,676.12			1,224,205.63			5,287,330
NET SALVAGE ADJUSTMENT				318,293.46			1,374,706
	11,800,676.12			1,542,499.09			6,662,036
COMPOSITE REMAINING LIFE, YEARS..						4.32	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -26							
1922	4,877.00	78.18	1.28	62.43	6.35	0.0812	396
1930	281,336.50	76.51	1.31	3,685.51	6.63	0.0867	24,381
1934	4,688.63	75.38	1.33	62.36	6.76	0.0897	420
1947	1,210,157.34	70.22	1.42	17,184.23	7.10	0.1011	122,359
1948	89,800.24	69.73	1.43	1,284.14	7.12	0.1021	9,170
1950	11,455.00	68.71	1.46	167.24	7.16	0.1042	1,194
1951	13,765.00	68.18	1.47	202.35	7.18	0.1053	1,450
1953	38,649.46	67.08	1.49	575.88	7.22	0.1076	4,160
1955	5,318.28	65.93	1.52	80.84	7.26	0.1101	586
1956	1,150.59	65.34	1.53	17.60	7.27	0.1113	128
1957	5,713.00	64.73	1.54	87.98	7.29	0.1126	643
1958	27,439.04	64.11	1.56	428.05	7.30	0.1139	3,124
1959	14,983.06	63.49	1.58	236.73	7.32	0.1153	1,727
1960	2,213.33	62.85	1.59	35.19	7.33	0.1166	258
1962	10,309.61	61.53	1.63	168.05	7.36	0.1196	1,233
1963	4,424.76	60.86	1.64	72.57	7.38	0.1213	537
1965	1,796.77	59.48	1.68	30.19	7.40	0.1244	224
1967	2,830.00	58.07	1.72	48.68	7.43	0.1280	362
1968	9,072.57	57.34	1.74	157.86	7.44	0.1298	1,177
1969	1,336.26	56.61	1.77	23.65	7.45	0.1316	176

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -26							
1970	1,046.21	55.87	1.79	18.73	7.46	0.1335	140
1971	1,844.89	55.12	1.81	33.39	7.47	0.1355	250
1972	6,968.80	54.36	1.84	128.23	7.48	0.1376	959
1973	16,437.62	53.59	1.87	307.38	7.49	0.1398	2,297
1974	28,964.65	52.82	1.89	547.43	7.50	0.1420	4,113
1975	5,234.32	52.03	1.92	100.50	7.51	0.1443	756
1976	27,282.62	51.24	1.95	532.01	7.51	0.1466	3,999
1977	8,392.80	50.44	1.98	166.18	7.52	0.1491	1,251
1978	7,450.54	49.63	2.01	149.76	7.53	0.1517	1,130
1979	9,397.68	48.82	2.05	192.65	7.54	0.1544	1,451
1980	3,879.00	48.00	2.08	80.68	7.55	0.1573	610
1981	10,897.97	47.17	2.12	231.04	7.55	0.1601	1,744
1982	41,229.55	46.33	2.16	890.56	7.56	0.1632	6,728
1983	5,483.00	45.49	2.20	120.63	7.57	0.1664	912
1984	143,288.76	44.64	2.24	3,209.67	7.57	0.1696	24,299
1985	65,527.77	43.79	2.28	1,494.03	7.58	0.1731	11,343
1986	205,039.59	42.93	2.33	4,777.42	7.58	0.1766	36,204
1987	21,438.59	42.06	2.38	510.24	7.59	0.1805	3,869
1988	106,244.11	41.19	2.43	2,581.73	7.60	0.1845	19,603
1989	589,207.83	40.32	2.48	14,612.35	7.60	0.1885	111,060
1990	23,002.79	39.43	2.54	584.27	7.61	0.1930	4,440
1991	41,971.59	38.55	2.59	1,087.06	7.61	0.1974	8,286
1992	224,720.08	37.65	2.66	5,977.55	7.62	0.2024	45,481
1993	390,746.71	36.76	2.72	10,628.31	7.62	0.2073	80,998
1994	65,067.44	35.85	2.79	1,815.38	7.63	0.2128	13,848
1995	54,007.99	34.95	2.86	1,544.63	7.63	0.2183	11,790
1996	1,645,876.24	34.04	2.94	48,388.76	7.63	0.2242	368,923
1997	190,397.88	33.12	3.02	5,750.02	7.64	0.2307	43,921
1998	151,352.81	32.20	3.11	4,707.07	7.64	0.2373	35,911
2000	102,629.47	30.35	3.29	3,376.51	7.65	0.2521	25,869
2002	37,688.44	28.49	3.51	1,322.86	7.66	0.2689	10,133
2003	392,711.88	27.55	3.63	14,255.44	7.66	0.2780	109,190
2004	19,309.58	26.61	3.76	726.04	7.66	0.2879	5,558
2005	754,336.80	25.66	3.90	29,419.14	7.67	0.2989	225,479
2007	188,155.17	23.76	4.21	7,921.33	7.67	0.3228	60,738
2008	703,127.79	22.81	4.38	30,797.00	7.68	0.3367	236,736
2009	428,551.02	21.85	4.58	19,627.64	7.68	0.3515	150,631
2010	255,026.77	20.89	4.79	12,215.78	7.68	0.3676	93,758
2011	332,965.32	19.93	5.02	16,714.86	7.68	0.3854	128,308

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -26							
2012	7,200.24	18.96	5.27	379.45	7.69	0.4056	2,920
2013	183,726.03	18.00	5.56	10,215.17	7.69	0.4272	78,491
2014	169,514.90	17.03	5.87	9,950.52	7.69	0.4516	76,546
2015	324,252.25	16.06	6.23	20,200.92	7.69	0.4788	155,262
2016	2,516,788.39	15.08	6.63	166,863.07	7.70	0.5106	1,285,097
2017	232,671.42	14.10	7.09	16,496.40	7.70	0.5461	127,062
2018	2,605,116.04	13.13	7.62	198,509.84	7.70	0.5864	1,527,744
2019	544,452.89	12.15	8.23	44,808.47	7.70	0.6337	345,042
2020	140,164.14	11.16	8.96	12,558.71	7.70	0.6900	96,708
2021	243.13	10.18	9.82	23.88	7.71	0.7574	184
2022	4,163,760.31	9.19	10.88	453,017.12	7.71	0.8390	3,493,228
2023	2,604,205.36	8.21	12.18	317,192.21	7.71	0.9391	2,445,609
	22,540,313.61			1,522,371.55			11,700,314
NET SALVAGE ADJUSTMENT				395,816.60			3,042,082
	22,540,313.61			1,918,188.15			14,742,396
	COMPOSITE REMAINING LIFE, YEARS..					7.69	
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -26							
1958	1,273,012.21	79.48	1.26	16,039.95	29.07	0.3658	465,604
1959	1,924.07	79.41	1.26	24.24	29.57	0.3724	716
1964	1,118.62	78.95	1.27	14.21	32.04	0.4058	454
1972	1,726.80	77.75	1.29	22.28	35.89	0.4616	797
1979	1,054.68	76.13	1.31	13.82	39.02	0.5125	541
1980	8,000.32	75.85	1.32	105.60	39.45	0.5201	4,161
1986	1,005.38	73.88	1.35	13.57	41.86	0.5666	570
1991	7,393.22	71.87	1.39	102.77	43.67	0.6076	4,492
1992	3,063.50	71.43	1.40	42.89	44.01	0.6161	1,888
1993	90,214.82	70.97	1.41	1,272.03	44.34	0.6248	56,364
1995	311,821.00	70.02	1.43	4,459.04	44.98	0.6424	200,311
2005	68,915.67	64.48	1.55	1,068.19	47.77	0.7409	51,056
2008	59,472.37	62.58	1.60	951.56	48.47	0.7745	46,063

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -26							
2009	1,043,382.19	61.92	1.61	16,798.45	48.69	0.7863	820,453
2010	2,770.74	61.25	1.63	45.16	48.91	0.7985	2,213
2012	24,635.47	59.89	1.67	411.41	49.33	0.8237	20,292
2013	53,209.56	59.19	1.69	899.24	49.53	0.8368	44,526
2014	4,459.12	58.48	1.71	76.25	49.72	0.8502	3,791
2015	94,281.41	57.77	1.73	1,631.07	49.91	0.8639	81,453
2016	277,518.49	57.04	1.75	4,856.57	50.09	0.8782	243,706
2017	1,293,055.72	56.30	1.78	23,016.39	50.27	0.8929	1,154,569
2018	241,559.02	55.56	1.80	4,348.06	50.44	0.9079	219,299
2019	90,709.38	54.80	1.82	1,650.91	50.61	0.9235	83,774
2021	76,620.10	53.27	1.88	1,440.46	50.93	0.9561	73,254
2023	594,528.64	51.70	1.93	11,474.40	51.23	0.9909	589,124
	5,625,452.50			90,778.52			4,169,471
NET SALVAGE ADJUSTMENT				23,602.42			1,084,062
	5,625,452.50			114,380.94			5,253,533
	COMPOSITE REMAINING LIFE, YEARS..					45.93	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -26							
1924	67.39	79.35	1.26	0.85	11.86	0.1495	10
1932	25.39	78.45	1.27	0.32	13.14	0.1675	4
1933	69.49	78.30	1.28	0.89	13.29	0.1697	12
1936	11.49	77.78	1.29	0.15	13.74	0.1767	2
1943	14.97	76.18	1.31	0.20	14.73	0.1934	3
1944	1,798,578.91	75.90	1.32	23,741.24	14.86	0.1958	352,126
1946	23,589.39	75.30	1.33	313.74	15.12	0.2008	4,737
1949	976.50	74.30	1.35	13.18	15.49	0.2085	204
1951	4,558.22	73.57	1.36	61.99	15.73	0.2138	975
1953	60.06	72.79	1.37	0.82	15.95	0.2191	13
1954	20.38	72.37	1.38	0.28	16.06	0.2219	5
1955	1,256,784.61	71.95	1.39	17,469.31	16.16	0.2246	282,274
1956	5,567.39	71.50	1.40	77.94	16.27	0.2276	1,267

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -26							
1957	1,412.34	71.05	1.41	19.91	16.37	0.2304	325
1958	2,935.85	70.58	1.42	41.69	16.47	0.2334	685
1959	5,125.91	70.10	1.43	73.30	16.56	0.2362	1,211
1960	13.36	69.61	1.44	0.19	16.66	0.2393	3
1961	35.67	69.10	1.45	0.52	16.75	0.2424	9
1962	3,301.06	68.58	1.46	48.20	16.83	0.2454	810
1963	3,262.03	68.04	1.47	47.95	16.92	0.2487	811
1964	4,071.84	67.50	1.48	60.26	17.00	0.2519	1,025
1965	251,117.28	66.94	1.49	3,741.65	17.08	0.2552	64,073
1966	26,003.34	66.37	1.51	392.65	17.16	0.2586	6,723
1967	7,438.47	65.78	1.52	113.06	17.24	0.2621	1,950
1968	5,287.33	65.19	1.53	80.90	17.31	0.2655	1,404
1969	67,316.18	64.58	1.55	1,043.40	17.38	0.2691	18,116
1970	13,870.67	63.96	1.56	216.38	17.45	0.2728	3,784
1971	1,625.95	63.33	1.58	25.69	17.52	0.2767	450
1972	9,005.24	62.68	1.60	144.08	17.59	0.2806	2,527
1973	117.36	62.03	1.61	1.89	17.65	0.2845	33
1974	1,432.85	61.37	1.63	23.36	17.71	0.2886	413
1975	15,589.45	60.69	1.65	257.23	17.77	0.2928	4,565
1976	21,274.12	60.01	1.67	355.28	17.83	0.2971	6,321
1977	1,710.74	59.31	1.69	28.91	17.89	0.3016	516
1978	498.81	58.60	1.71	8.53	17.94	0.3061	153
1979	2,738.28	57.89	1.73	47.37	17.99	0.3108	851
1980	6,201.02	57.16	1.75	108.52	18.04	0.3156	1,957
1981	26,084.11	56.43	1.77	461.69	18.09	0.3206	8,362
1982	51,714.70	55.68	1.80	930.86	18.14	0.3258	16,848
1984	3,653.52	54.17	1.85	67.59	18.23	0.3365	1,230
1985	43,846.98	53.40	1.87	819.94	18.27	0.3421	15,001
1986	22,012.19	52.62	1.90	418.23	18.32	0.3482	7,664
1988	8,710.36	51.04	1.96	170.72	18.39	0.3603	3,138
1989	147,864.20	50.24	1.99	2,942.50	18.43	0.3668	54,243
1990	47,052.04	49.43	2.02	950.45	18.47	0.3737	17,581
1992	233,000.61	47.79	2.09	4,869.71	18.54	0.3880	90,393
1993	132,489.24	46.96	2.13	2,822.02	18.57	0.3954	52,392
1994	11,678.34	46.12	2.17	253.42	18.60	0.4033	4,710
1996	2,942.31	44.43	2.25	66.20	18.67	0.4202	1,236
1997	9,106.47	43.58	2.29	208.54	18.69	0.4289	3,905
2002	98,966.64	39.21	2.55	2,523.65	18.83	0.4802	47,527
2006	403,182.83	35.63	2.81	11,329.44	18.92	0.5310	214,094

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -26							
2007	2,399.22	34.72	2.88	69.10	18.94	0.5455	1,309
2009	208,548.76	32.89	3.04	6,339.88	18.98	0.5771	120,349
2010	26,270.26	31.97	3.13	822.26	19.00	0.5943	15,613
2011	779,264.09	31.05	3.22	25,092.30	19.02	0.6126	477,346
2012	8,226,252.08	30.12	3.32	273,111.57	19.04	0.6321	5,200,143
2013	7,343,524.42	29.19	3.43	251,882.89	19.05	0.6526	4,792,531
2015	3,370,419.69	27.31	3.66	123,357.36	19.09	0.6990	2,355,957
2016	5,510,461.72	26.37	3.79	208,846.50	19.10	0.7243	3,991,283
2017	6,696,582.14	25.42	3.93	263,175.68	19.12	0.7522	5,036,901
2018	1,445,126.90	24.48	4.08	58,961.18	19.13	0.7815	1,129,294
2019	175,544.23	23.52	4.25	7,460.63	19.15	0.8142	142,928
2020	4,171,052.62	22.57	4.43	184,777.63	19.16	0.8489	3,540,848
2021	614,561.04	21.61	4.63	28,454.18	19.17	0.8871	545,171
	43,354,021.05			1,509,747.95			28,648,344
NET SALVAGE ADJUSTMENT				392,534.47			7,448,569
	43,354,021.05			1,902,282.42			36,096,913
	COMPOSITE REMAINING LIFE, YEARS..					18.98	
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -26							
1919	28,920.23	77.49	1.29	373.07	0.97	0.0125	362
1928	2,684.00	75.14	1.33	35.70	0.98	0.0130	35
1950	1,463.55	64.88	1.54	22.54	0.99	0.0153	22
1951	2,247.00	64.27	1.56	35.05	0.99	0.0154	35
1953	5,131.00	63.01	1.59	81.58	0.99	0.0157	81
1954	2,715.33	62.36	1.60	43.45	0.99	0.0159	43
1957	10,662.90	60.35	1.66	177.00	0.99	0.0164	175
1958	4,307.00	59.66	1.68	72.36	0.99	0.0166	71
1959	6,206.05	58.96	1.70	105.50	0.99	0.0168	104
1962	1,763.00	56.80	1.76	31.03	0.99	0.0174	31
1963	6,692.60	56.06	1.78	119.13	0.99	0.0177	118
1966	2,883.63	53.79	1.86	53.64	0.99	0.0184	53

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -26							
1973	1,579.00	48.20	2.07	32.69	1.00	0.0208	33
1977	6,450.00	44.86	2.23	143.84	1.00	0.0223	144
1978	3,649.00	44.00	2.27	82.83	1.00	0.0227	83
1980	3,936.00	42.28	2.37	93.28	1.00	0.0237	93
1981	2,355.00	41.41	2.41	56.76	1.00	0.0242	57
1982	9,967.00	40.54	2.47	246.18	1.00	0.0247	246
1984	2,847.56	38.77	2.58	73.47	1.00	0.0258	73
1986	3,603.00	36.98	2.70	97.28	1.00	0.0270	97
1988	9,197.00	35.17	2.84	261.19	1.00	0.0284	261
1992	21,303.56	31.51	3.17	675.32	1.00	0.0317	676
1994	31,237.00	29.65	3.37	1,052.69	1.00	0.0337	1,054
1996	625.25	27.78	3.60	22.51	1.00	0.0360	23
2015	123,897.14	9.44	10.59	13,120.71	1.00	0.1059	13,124
2019	196,969.13	5.48	18.25	35,946.87	1.00	0.1825	35,943
	493,291.93			53,055.67			53,037
NET SALVAGE ADJUSTMENT				13,794.47			13,790
	493,291.93			66,850.14			66,827
	COMPOSITE REMAINING LIFE, YEARS..					1.00	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -26							
1928	428,895.27	80.00	1.25	5,361.19	15.62	0.1953	83,742
1954	3,910.66	79.31	1.26	49.27	26.49	0.3340	1,306
1966	1,237.35	77.69	1.29	15.96	31.71	0.4082	505
1987	448.07	70.82	1.41	6.32	39.27	0.5545	248
1988	5,519.15	70.34	1.42	78.37	39.56	0.5624	3,104
1991	70,963.63	68.84	1.45	1,028.97	40.38	0.5866	41,626
1992	144,996.09	68.31	1.46	2,116.94	40.65	0.5951	86,284
1994	42,514.76	67.22	1.49	633.47	41.15	0.6122	26,026
1997	16,326.16	65.49	1.53	249.79	41.86	0.6392	10,435
2009	32,037.35	57.53	1.74	557.45	44.20	0.7683	24,614
2014	277,092.52	53.79	1.86	5,153.92	44.96	0.8358	231,605

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -26							
2015	416,204.06	53.01	1.89	7,866.26	45.10	0.8508	354,098
2017	107,703.92	51.44	1.94	2,089.46	45.36	0.8818	94,973
2018	101,424.22	50.64	1.97	1,998.06	45.49	0.8983	91,109
2019	8,223.49	49.84	2.01	165.29	45.61	0.9151	7,526
2020	89,847.50	49.02	2.04	1,832.89	45.73	0.9329	83,817
2023	60,905.50	46.54	2.15	1,309.47	46.07	0.9899	60,290
	1,808,249.70			30,513.08			1,201,308
NET SALVAGE ADJUSTMENT				7,933.40			312,340
	1,808,249.70			38,446.48			1,513,648
	COMPOSITE REMAINING LIFE, YEARS..					39.37	
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -26							
1919	31,834.00	79.37	1.26	401.11	9.65	0.1216	3,870
1923	5,045.00	79.00	1.27	64.07	10.11	0.1280	646
1939	3,513.15	75.99	1.32	46.37	11.73	0.1544	542
1941	8,515.01	75.40	1.33	113.25	11.91	0.1580	1,345
1947	5,305.43	73.32	1.36	72.15	12.40	0.1691	897
1948	1,841.48	72.92	1.37	25.23	12.47	0.1710	315
1954	2,895.87	70.26	1.42	41.12	12.88	0.1833	531
1956	2,487.60	69.27	1.44	35.82	13.01	0.1878	467
1957	844.00	68.75	1.45	12.24	13.07	0.1901	160
1958	5,689.58	68.22	1.47	83.64	13.13	0.1925	1,095
1959	3,134.00	67.68	1.48	46.38	13.18	0.1947	610
1961	107,670.93	66.56	1.50	1,615.06	13.29	0.1997	21,499
1962	4,706.21	65.98	1.52	71.53	13.34	0.2022	952
1963	374,450.29	65.39	1.53	5,729.09	13.39	0.2048	76,676
1964	613.51	64.78	1.54	9.45	13.44	0.2075	127
1965	1,859.54	64.17	1.56	29.01	13.48	0.2101	391
1966	18,979.72	63.54	1.57	297.98	13.53	0.2129	4,042
1967	1,438.33	62.90	1.59	22.87	13.57	0.2157	310
1969	6,934.42	61.59	1.62	112.34	13.66	0.2218	1,538

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -26							
1970	1,255.46	60.92	1.64	20.59	13.70	0.2249	282
1971	5,553.77	60.24	1.66	92.19	13.73	0.2279	1,266
1972	4,185.25	59.54	1.68	70.31	13.77	0.2313	968
1973	2,677.95	58.84	1.70	45.53	13.81	0.2347	629
1974	1,750.14	58.13	1.72	30.10	13.84	0.2381	417
1975	4,435.20	57.41	1.74	77.17	13.88	0.2418	1,072
1976	4,388.53	56.67	1.76	77.24	13.91	0.2455	1,077
1977	2,219.47	55.93	1.79	39.73	13.94	0.2492	553
1980	2,228.70	53.66	1.86	41.45	14.03	0.2615	583
1981	3,343.20	52.88	1.89	63.19	14.06	0.2659	889
1982	4,510.36	52.10	1.92	86.60	14.08	0.2703	1,219
1983	48,509.56	51.31	1.95	945.94	14.11	0.2750	13,340
1984	17,774.35	50.51	1.98	351.93	14.13	0.2798	4,972
1985	1,157,953.79	49.70	2.01	23,274.87	14.16	0.2849	329,913
1986	99,958.74	48.89	2.05	2,049.15	14.18	0.2900	28,992
1987	150,142.62	48.07	2.08	3,122.97	14.20	0.2954	44,352
1988	107,587.26	47.24	2.12	2,280.85	14.23	0.3012	32,409
1989	154,068.12	46.40	2.16	3,327.87	14.25	0.3071	47,316
1990	807,112.45	45.56	2.19	17,675.76	14.27	0.3132	252,796
1991	308,880.25	44.72	2.24	6,918.92	14.29	0.3195	98,700
1992	81,169.94	43.86	2.28	1,850.67	14.31	0.3263	26,483
1993	214,722.17	43.00	2.33	5,003.03	14.32	0.3330	71,507
1994	29,646.83	42.14	2.37	702.63	14.34	0.3403	10,089
1995	13,512.00	41.27	2.42	326.99	14.36	0.3480	4,702
1996	70,355.97	40.39	2.48	1,744.83	14.38	0.3560	25,049
1997	366.44	39.51	2.53	9.27	14.39	0.3642	133
1999	38,227.61	37.73	2.65	1,013.03	14.42	0.3822	14,610
2000	15,777.16	36.83	2.72	429.14	14.44	0.3921	6,186
2001	7,471.57	35.93	2.78	207.71	14.45	0.4022	3,005
2004	22,996.71	33.20	3.01	692.20	14.49	0.4365	10,037
2006	9,966.55	31.36	3.19	317.93	14.52	0.4630	4,615
2007	13,429.16	30.43	3.29	441.82	14.53	0.4775	6,412
2008	12,635.50	29.50	3.39	428.34	14.54	0.4929	6,228
2009	130,259.68	28.56	3.50	4,559.09	14.55	0.5095	66,361
2010	45,910.15	27.63	3.62	1,661.95	14.56	0.5270	24,193
2011	771,876.58	26.68	3.75	28,945.37	14.57	0.5461	421,522
2012	8,249.65	25.74	3.89	320.91	14.58	0.5664	4,673
2014	9,376.64	23.84	4.19	392.88	14.60	0.6124	5,742
2015	733,903.02	22.89	4.37	32,071.56	14.61	0.6383	468,428

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -26							
2016	418,295.27	21.93	4.56	19,074.26	14.62	0.6667	278,865
2017	164,076.79	20.97	4.77	7,826.46	14.63	0.6977	114,470
2018	134,299.47	20.01	5.00	6,714.97	14.63	0.7311	98,190
2019	115,107.77	19.04	5.25	6,043.16	14.64	0.7689	88,508
2020	396,916.79	18.08	5.53	21,949.50	14.65	0.8103	321,618
2022	341,960.18	16.14	6.20	21,201.53	14.66	0.9083	310,602
2023	780,519.09	15.16	6.60	51,514.26	14.67	0.9677	755,293
	8,057,321.93			284,864.56			4,125,279
NET SALVAGE ADJUSTMENT				74,064.79			1,072,573
	8,057,321.93			358,929.35			5,197,852
COMPOSITE REMAINING LIFE, YEARS..						14.48	
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -26							
1920	355,171.48	78.04	1.28	4,546.19	4.31	0.0552	19,616
1922	857.00	77.67	1.29	11.06	4.34	0.0559	48
1941	1,209.42	71.69	1.39	16.81	4.60	0.0642	78
1942	3,020.19	71.24	1.40	42.28	4.61	0.0647	195
1943	1,828.87	70.78	1.41	25.79	4.62	0.0653	119
1946	3,100.70	69.31	1.44	44.65	4.65	0.0671	208
1947	2,990.44	68.80	1.45	43.36	4.66	0.0677	203
1948	1,712.08	68.27	1.46	25.00	4.67	0.0684	117
1952	5,419.08	66.03	1.51	81.83	4.70	0.0712	386
1954	2,128.32	64.83	1.54	32.78	4.71	0.0727	155
1955	27,324.68	64.22	1.56	426.27	4.72	0.0735	2,008
1957	1,506.58	62.95	1.59	23.95	4.73	0.0751	113
1958	6,065.92	62.30	1.61	97.66	4.74	0.0761	461
1959	2,201.42	61.64	1.62	35.66	4.75	0.0771	170
1962	6,095.52	59.60	1.68	102.40	4.76	0.0799	487
1967	1,041.43	55.99	1.79	18.64	4.79	0.0856	89
1969	1,922.45	54.49	1.84	35.37	4.80	0.0881	169
1970	8,762.44	53.72	1.86	162.98	4.80	0.0894	783

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -26							
1971	1,890.09	52.95	1.89	35.72	4.81	0.0908	172
1974	1,981.64	50.58	1.98	39.24	4.82	0.0953	189
1975	4,491.46	49.77	2.01	90.28	4.82	0.0969	435
1976	1,565.89	48.96	2.04	31.94	4.82	0.0985	154
1977	3,264.36	48.14	2.08	67.90	4.83	0.1003	328
1979	3,003.62	46.47	2.15	64.58	4.83	0.1039	312
1986	279,269.08	40.46	2.47	6,897.95	4.85	0.1199	33,476
1988	3,717.48	38.69	2.58	95.91	4.86	0.1256	467
1989	4,445.92	37.80	2.65	117.82	4.86	0.1286	572
1990	1,483.08	36.91	2.71	40.19	4.86	0.1317	195
1997	46,560.62	30.51	3.28	1,527.19	4.87	0.1596	7,432
1999	18,355.37	28.64	3.49	640.60	4.88	0.1704	3,128
2004	13,537.65	23.92	4.18	565.87	4.88	0.2040	2,762
2009	59,904.10	19.13	5.23	3,132.98	4.89	0.2556	15,313
2015	996,183.14	13.29	7.52	74,912.97	4.90	0.3687	367,293
2017	943,510.03	11.33	8.83	83,311.94	4.90	0.4325	408,049
	2,815,521.55			177,345.76			865,682
NET SALVAGE ADJUSTMENT				46,109.90			225,077
	2,815,521.55			223,455.66			1,090,759
COMPOSITE REMAINING LIFE, YEARS..						4.88	
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -26							
1983	35,007,376.54	74.10	1.35	472,599.58	39.75	0.5364	18,779,357
1986	27,176.26	72.95	1.37	372.31	40.83	0.5597	15,211
1989	9,854.27	71.69	1.39	136.97	41.84	0.5836	5,751
1992	9,890.48	70.30	1.42	140.44	42.79	0.6087	6,020
1993	134,429.48	69.81	1.43	1,922.34	43.09	0.6173	82,977
1996	68,448.45	68.27	1.46	999.35	43.96	0.6439	44,075
1997	7,407.97	67.73	1.48	109.64	44.23	0.6530	4,838
1999	12,241.69	66.61	1.50	183.63	44.76	0.6720	8,226
2003	34,639.20	64.22	1.56	540.37	45.74	0.7122	24,671

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -26							
2004	126,736.29	63.59	1.57	1,989.76	45.97	0.7229	91,619
2005	16,649.15	62.95	1.59	264.72	46.19	0.7338	12,216
2010	17,315.29	59.60	1.68	290.90	47.22	0.7923	13,719
2012	72,440.98	58.19	1.72	1,245.98	47.59	0.8178	59,245
2014	40,564.95	56.73	1.76	713.94	47.95	0.8452	34,287
2016	149,415.72	55.25	1.81	2,704.42	48.28	0.8739	130,567
2018	299,076.68	53.72	1.86	5,562.83	48.59	0.9045	270,515
2021	1,454,267.44	51.37	1.95	28,358.22	49.03	0.9545	1,388,026
2022	291,908.41	50.58	1.98	5,779.79	49.17	0.9721	283,770
2023	5,212,832.43	49.77	2.01	104,777.93	49.30	0.9906	5,163,623
	42,992,671.68			628,693.12			26,418,713
NET SALVAGE ADJUSTMENT				163,460.21			6,868,865
	42,992,671.68			792,153.33			33,287,578
COMPOSITE REMAINING LIFE, YEARS..						42.02	
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -26							
1921	821.00	80.00	1.25	10.26	13.18	0.1648	135
1940	18,041.00	79.68	1.26	227.32	19.85	0.2491	4,494
1942	2,658.00	79.57	1.26	33.49	20.59	0.2588	688
1943	1,228.00	79.50	1.26	15.47	20.96	0.2637	324
1951	861.00	78.75	1.27	10.93	23.93	0.3039	262
1955	1,111.00	78.17	1.28	14.22	25.38	0.3247	361
1965	1,478.00	75.94	1.32	19.51	28.78	0.3790	560
1972	797.00	73.63	1.36	10.84	30.89	0.4195	334
1974	1,384.00	72.85	1.37	18.96	31.44	0.4316	597
1977	1,464.00	71.58	1.40	20.50	32.22	0.4501	659
1985	9,379.00	67.59	1.48	138.81	34.07	0.5041	4,728
1988	42,513.00	65.88	1.52	646.20	34.66	0.5261	22,367
1993	23,581.00	62.79	1.59	374.94	35.56	0.5663	13,355
1995	197,945.00	61.48	1.63	3,226.50	35.88	0.5836	115,521
1996	16,307.00	60.80	1.64	267.43	36.04	0.5928	9,666

PACIFIC GAS AND ELECTRIC COMPANY
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -26							
2018	248,722.65	43.72	2.29	5,695.75	38.52	0.8811	219,140
2022	259,059.15	40.24	2.49	6,450.57	38.81	0.9645	249,852
2023	1,145,753.82	39.36	2.54	29,102.15	38.88	0.9878	1,131,776
	1,973,103.62			46,283.85			1,774,819
NET SALVAGE ADJUSTMENT				12,033.80			461,453
	1,973,103.62			58,317.65			2,236,272
	COMPOSITE REMAINING LIFE, YEARS..					38.35	
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -26							
1930	279.31	77.80	1.29	3.60	10.24	0.1316	37
1950	586.34	71.54	1.40	8.21	11.73	0.1640	96
1952	1,376.56	70.62	1.42	19.55	11.85	0.1678	231
1953	1,793.79	70.14	1.43	25.65	11.91	0.1698	305
1954	703.54	69.65	1.44	10.13	11.96	0.1717	121
1958	592.52	67.54	1.48	8.77	12.16	0.1800	107
1959	2,385.20	66.99	1.49	35.54	12.21	0.1823	435
1962	2,619.77	65.24	1.53	40.08	12.34	0.1892	496
1963	993.19	64.63	1.55	15.39	12.38	0.1916	190
1964	729.53	64.01	1.56	11.38	12.42	0.1940	142
1965	1,232.35	63.38	1.58	19.47	12.46	0.1966	242
1966	15,643.52	62.74	1.59	248.73	12.50	0.1992	3,117
1977	1,281.00	54.99	1.82	23.31	12.84	0.2335	299
1979	2,197,866.75	53.46	1.87	41,100.11	12.89	0.2411	529,928
1980	1,366,846.70	52.69	1.90	25,970.09	12.92	0.2452	335,164
1981	207,468.00	51.90	1.93	4,004.13	12.94	0.2493	51,728
1984	19,634.00	49.50	2.02	396.61	13.00	0.2626	5,156
1986	3,116.00	47.86	2.09	65.12	13.04	0.2725	849
1987	2,587.00	47.03	2.13	55.10	13.06	0.2777	718
1988	75,870.00	46.19	2.16	1,638.79	13.08	0.2832	21,485
1989	50,039.00	45.35	2.21	1,105.86	13.10	0.2889	14,454
1990	15,444.00	44.50	2.25	347.49	13.11	0.2946	4,550

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -26							
1991	52,931.00	43.65	2.29	1,212.12	13.13	0.3008	15,922
1992	20,010.00	42.79	2.34	468.23	13.15	0.3073	6,149
2010	54,375.49	26.45	3.78	2,055.39	13.36	0.5051	27,465
2011	83,823.25	25.50	3.92	3,285.87	13.37	0.5243	43,949
2012	1,800,691.14	24.55	4.07	73,288.13	13.38	0.5450	981,395
2013	1,067,875.19	23.60	4.24	45,277.91	13.38	0.5670	605,432
2015	385,356.02	21.69	4.61	17,764.91	13.40	0.6178	238,073
2017	251,655.77	19.77	5.06	12,733.78	13.41	0.6783	170,698
	7,685,805.93			231,239.45			3,058,933
NET SALVAGE ADJUSTMENT				60,122.26			795,323
	7,685,805.93			291,361.71			3,854,256
COMPOSITE REMAINING LIFE, YEARS..						13.23	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -26							
1919	40,595.18	79.68	1.26	511.50	11.06	0.1388	5,635
1920	536.73	79.63	1.26	6.76	11.24	0.1412	76
1923	13,297.00	79.44	1.26	167.54	11.76	0.1480	1,968
1926	2,203.91	79.20	1.26	27.77	12.26	0.1548	341
1929	6,991.61	78.88	1.27	88.79	12.75	0.1616	1,130
1930	804.00	78.76	1.27	10.21	12.91	0.1639	132
1937	2,029.00	77.64	1.29	26.17	14.00	0.1803	366
1939	1,047.27	77.22	1.30	13.61	14.29	0.1851	194
1942	770.71	76.51	1.31	10.10	14.72	0.1924	148
1945	955.83	75.68	1.32	12.62	15.12	0.1998	191
1954	2,388.88	72.48	1.38	32.97	16.22	0.2238	535
1958	981.00	70.70	1.41	13.83	16.63	0.2352	231
1959	1,511.32	70.22	1.42	21.46	16.73	0.2383	360
1961	936.03	69.23	1.44	13.48	16.92	0.2444	229
1962	911.84	68.71	1.46	13.31	17.01	0.2476	226
1963	1,104.19	68.18	1.47	16.23	17.10	0.2508	277
1964	12,369.97	67.64	1.48	183.08	17.18	0.2540	3,142

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -26							
1965	3,008.87	67.08	1.49	44.83	17.27	0.2575	775
1966	4,315.57	66.51	1.50	64.73	17.35	0.2609	1,126
1967	4,441.49	65.93	1.52	67.51	17.43	0.2644	1,174
1969	812.67	64.73	1.54	12.52	17.58	0.2716	221
1970	2,695.00	64.11	1.56	42.04	17.65	0.2753	742
1971	1,105.00	63.49	1.58	17.46	17.72	0.2791	308
1973	1,010.00	62.20	1.61	16.26	17.85	0.2870	290
1974	3,513.00	61.53	1.63	57.26	17.91	0.2911	1,023
1975	8,608.83	60.86	1.64	141.18	17.97	0.2953	2,542
1976	2,133.26	60.18	1.66	35.41	18.03	0.2996	639
1977	946.98	59.48	1.68	15.91	18.09	0.3041	288
1979	5,590.38	58.07	1.72	96.15	18.20	0.3134	1,752
1980	1,807.27	57.34	1.74	31.45	18.25	0.3183	575
1981	3,516.34	56.61	1.77	62.24	18.30	0.3233	1,137
1982	3,998.38	55.87	1.79	71.57	18.35	0.3284	1,313
1984	5,370.24	54.36	1.84	98.81	18.44	0.3392	1,822
1986	12,301.00	52.82	1.89	232.49	18.53	0.3508	4,315
1988	16,354.88	51.24	1.95	318.92	18.61	0.3632	5,940
1989	15,446.70	50.44	1.98	305.84	18.65	0.3698	5,711
1991	15,878.97	48.82	2.05	325.52	18.73	0.3837	6,092
1992	38,575.17	48.00	2.08	802.36	18.76	0.3908	15,076
1997	31,825.44	43.79	2.28	725.62	18.92	0.4321	13,750
1998	49,284.66	42.93	2.33	1,148.33	18.95	0.4414	21,755
2006	28,368.34	35.85	2.79	791.48	19.15	0.5342	15,154
2008	21,388.15	34.04	2.94	628.81	19.20	0.5640	12,064
2009	25,026.12	33.12	3.02	755.79	19.22	0.5803	14,523
2010	9,641.37	32.20	3.11	299.85	19.24	0.5975	5,761
2011	1,875,645.97	31.28	3.20	60,020.67	19.25	0.6154	1,154,291
2013	616,237.21	29.42	3.40	20,952.07	19.29	0.6557	404,054
2014	217,138.06	28.49	3.51	7,621.55	19.31	0.6778	147,172
2015	195,952.26	27.55	3.63	7,113.07	19.32	0.7013	137,415
2016	208,212.10	26.61	3.76	7,828.77	19.34	0.7268	151,326

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -26							
2018	304,576.23	24.71	4.05	12,335.34	19.37	0.7839	238,754
2021	117,776.29	21.85	4.58	5,394.15	19.41	0.8883	104,624
2023	1,213.95	19.93	5.02	60.94	19.44	0.9754	1,184
	3,943,150.62			129,706.33			2,489,869
NET SALVAGE ADJUSTMENT				33,723.65			647,366
	3,943,150.62			163,429.98			3,137,235
	COMPOSITE REMAINING LIFE, YEARS..					19.20	
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -26							
1949	1,053,930.98	70.70	1.41	14,860.43	9.57	0.1354	142,660
1950	1,323,177.86	70.22	1.42	18,789.13	9.60	0.1367	180,892
1953	152,376.31	68.71	1.46	2,224.69	9.71	0.1413	21,534
1954	6,361.20	68.18	1.47	93.51	9.75	0.1430	910
1955	28,059.83	67.64	1.48	415.29	9.78	0.1446	4,057
1956	5,102.01	67.08	1.49	76.02	9.81	0.1462	746
1957	1,811.13	66.51	1.50	27.17	9.85	0.1481	268
1958	47,665.61	65.93	1.52	724.52	9.88	0.1499	7,143
1963	2,153.15	62.85	1.59	34.24	10.01	0.1593	343
1964	2,697.97	62.20	1.61	43.44	10.04	0.1614	435
1965	7,677.31	61.53	1.63	125.14	10.06	0.1635	1,255
1966	6,257.50	60.86	1.64	102.62	10.09	0.1658	1,037
1967	2,773.90	60.18	1.66	46.05	10.11	0.1680	466
1969	18,279.59	58.78	1.70	310.75	10.15	0.1727	3,157
1971	827.10	57.34	1.74	14.39	10.19	0.1777	147
1972	5,247.60	56.61	1.77	92.88	10.21	0.1804	946
1973	2,310.39	55.87	1.79	41.36	10.23	0.1831	423
1975	3,442.91	54.36	1.84	63.35	10.27	0.1889	650
1977	3,507.49	52.82	1.89	66.29	10.30	0.1950	684
1979	17,265.98	51.24	1.95	336.69	10.33	0.2016	3,481
1981	5,943.87	49.63	2.01	119.47	10.36	0.2087	1,241
1982	3,341.52	48.82	2.05	68.50	10.37	0.2124	710

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -26							
1983	5,680.48	48.00	2.08	118.15	10.38	0.2163	1,228
1984	33,441.91	47.17	2.12	708.97	10.40	0.2205	7,373
1985	9,396.19	46.33	2.16	202.96	10.41	0.2247	2,111
1986	46,805.31	45.49	2.20	1,029.72	10.42	0.2291	10,721
1987	38,490.41	44.64	2.24	862.19	10.43	0.2337	8,993
1988	109,899.62	43.79	2.28	2,505.71	10.44	0.2384	26,201
1989	37,122.66	42.93	2.33	864.96	10.45	0.2434	9,036
1990	30,930.73	42.06	2.38	736.15	10.47	0.2489	7,700
1991	95,262.55	41.19	2.43	2,314.88	10.48	0.2544	24,238
1992	22,659.07	40.32	2.48	561.94	10.49	0.2602	5,895
1993	49,898.25	39.43	2.54	1,267.42	10.49	0.2660	13,275
1994	190,189.73	38.55	2.59	4,925.91	10.50	0.2724	51,802
1997	85,505.75	35.85	2.79	2,385.61	10.53	0.2937	25,115
1998	1,788.95	34.95	2.86	51.16	10.54	0.3016	539
1999	173,756.78	34.04	2.94	5,108.45	10.54	0.3096	53,802
2000	14,324.48	33.12	3.02	432.60	10.55	0.3185	4,563
2002	55,319.54	31.28	3.20	1,770.23	10.57	0.3379	18,694
2006	227,077.54	27.55	3.63	8,242.91	10.59	0.3844	87,286
2009	972,072.18	24.71	4.05	39,368.92	10.61	0.4294	417,388
2010	1,390.65	23.76	4.21	58.55	10.61	0.4466	621
2012	113,752.75	21.85	4.58	5,209.88	10.62	0.4860	55,288
2013	562,631.23	20.89	4.79	26,950.04	10.63	0.5089	286,301
2016	14,840,999.98	18.00	5.56	825,159.60	10.64	0.5911	8,772,663
2017	4,982,586.53	17.03	5.87	292,477.83	10.65	0.6254	3,115,960
2018	782,675.11	16.06	6.23	48,760.66	10.65	0.6631	519,023
2019	5,998,923.95	15.08	6.63	397,728.66	10.66	0.7069	4,240,639
2020	1,131,653.02	14.10	7.09	80,234.20	10.66	0.7560	855,564
2022	94,784.96	12.15	8.23	7,800.80	10.67	0.8782	83,239
2023	7,934,260.86	11.16	8.96	710,909.77	10.67	0.9561	7,585,867
	41,343,492.38			2,507,424.76			26,664,310
NET SALVAGE ADJUSTMENT				651,930.44			6,932,721
	41,343,492.38			3,159,355.20			33,597,031

COMPOSITE REMAINING LIFE, YEARS.. 10.63

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAAS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -26							
1958	3,215,122.64	69.44	1.44	46,297.77	14.85	0.2139	687,554
1959	69,107.67	68.93	1.45	1,002.06	14.92	0.2165	14,958
1962	679,350.61	67.31	1.49	10,122.32	15.13	0.2248	152,704
1968	2,719.57	63.75	1.57	42.70	15.50	0.2431	661
1971	1,408.02	61.81	1.62	22.81	15.66	0.2534	357
1977	5,220.64	57.65	1.73	90.32	15.94	0.2765	1,444
1978	843.13	56.92	1.76	14.84	15.98	0.2807	237
1979	5,338.52	56.18	1.78	95.03	16.02	0.2852	1,522
1987	1,544.00	49.97	2.00	30.88	16.30	0.3262	504
1988	4,721.76	49.16	2.03	95.85	16.33	0.3322	1,568
1989	3,985.94	48.34	2.07	82.51	16.36	0.3384	1,349
1992	4,206.24	45.84	2.18	91.70	16.44	0.3586	1,509
1993	27,024.48	45.00	2.22	599.94	16.47	0.3660	9,891
1995	34,975.19	43.29	2.31	807.93	16.51	0.3814	13,339
2005	184,535.04	34.42	2.91	5,369.97	16.71	0.4855	89,586
2006	4,824.00	33.50	2.99	144.24	16.73	0.4994	2,409
2007	86,129.43	32.59	3.07	2,644.17	16.75	0.5140	44,267
2008	547.27	31.66	3.16	17.29	16.76	0.5294	290
2010	60,597.05	29.81	3.35	2,030.00	16.79	0.5632	34,130
2014	32,974.35	26.06	3.84	1,266.22	16.84	0.6462	21,308
2017	740,499.82	23.21	4.31	31,915.54	16.88	0.7273	538,543
2018	17,157.72	22.25	4.49	770.38	16.89	0.7591	13,024
2022	2,564,338.36	18.40	5.43	139,243.57	16.93	0.9201	2,359,473
2023	1,795,761.74	17.43	5.74	103,076.72	16.94	0.9719	1,745,283
	9,542,933.19			345,874.76			5,735,910
NET SALVAGE ADJUSTMENT				89,927.44			1,491,337
	9,542,933.19			435,802.20			7,227,247

COMPOSITE REMAINING LIFE, YEARS.. 16.58

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ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -26							
1921	337.02	80.00	1.25	4.21	13.19	0.1649	56
1924	41.62	80.00	1.25	0.52	14.20	0.1775	7
1926	550.64	80.00	1.25	6.88	14.90	0.1863	103
1930	24.61	80.00	1.25	0.31	16.37	0.2046	5
1938	13.68	79.98	1.25	0.17	19.59	0.2449	3
1939	23.98	79.98	1.25	0.30	20.01	0.2502	6
1940	8.29	79.97	1.25	0.10	20.44	0.2556	2
1942	26.53	79.94	1.25	0.33	21.32	0.2667	7
1946	137.90	79.87	1.25	1.72	23.11	0.2894	40
1949	438.93	79.77	1.25	5.49	24.48	0.3069	135
1950	602.25	79.73	1.25	7.53	24.94	0.3128	188
1952	786.36	79.63	1.26	9.91	25.87	0.3249	255
1953	14,636.45	79.58	1.26	184.42	26.34	0.3310	4,845
1954	13,106.74	79.51	1.26	165.14	26.81	0.3372	4,419
1955	3,167.74	79.45	1.26	39.91	27.27	0.3432	1,087
1956	678.60	79.37	1.26	8.55	27.74	0.3495	237
1957	7,268.92	79.29	1.26	91.59	28.21	0.3558	2,586
1958	1,050,810.11	79.20	1.26	13,240.21	28.68	0.3621	380,519
1959	247,930.31	79.11	1.26	3,123.92	29.14	0.3684	91,325
1960	6,506.65	79.00	1.27	82.63	29.61	0.3748	2,439
1961	936.22	78.89	1.27	11.89	30.07	0.3812	357
1962	693.54	78.77	1.27	8.81	30.54	0.3877	269
1963	15,723.43	78.64	1.27	199.69	31.00	0.3942	6,198
1964	2,439.34	78.50	1.27	30.98	31.46	0.4008	978
1965	2,340.08	78.35	1.28	29.95	31.91	0.4073	953
1966	2,174.27	78.19	1.28	27.83	32.36	0.4139	900
1967	18,121.49	78.02	1.28	231.96	32.81	0.4205	7,621
1968	27,944.78	77.85	1.28	357.69	33.26	0.4272	11,939
1969	84,275.38	77.65	1.29	1,087.15	33.70	0.4340	36,576
1970	33,660.53	77.45	1.29	434.22	34.13	0.4407	14,833
1971	6,608.67	77.24	1.29	85.25	34.57	0.4476	2,958
1972	628.00	77.01	1.30	8.16	34.99	0.4544	285
1973	21,366.66	76.78	1.30	277.77	35.41	0.4612	9,854
1974	6,925.40	76.53	1.31	90.72	35.83	0.4682	3,242
1975	29,687.10	76.27	1.31	388.90	36.24	0.4752	14,106
1976	5,089.99	75.99	1.32	67.19	36.65	0.4823	2,455
1978	6,204.92	75.40	1.33	82.53	37.44	0.4966	3,081
1979	31,998.59	75.09	1.33	425.58	37.82	0.5037	16,116
1980	8,383.98	74.76	1.34	112.35	38.20	0.5110	4,284

PACIFIC GAS AND ELECTRIC COMPANY
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -26							
1981	114,076.30	74.42	1.34	1,528.62	38.58	0.5184	59,138
1982	5,861.09	74.07	1.35	79.12	38.94	0.5257	3,081
1983	8,410.94	73.70	1.36	114.39	39.30	0.5332	4,485
1984	108,228.44	73.32	1.36	1,471.91	39.65	0.5408	58,528
1985	1,839,721.33	72.92	1.37	25,204.18	40.00	0.5486	1,009,179
1986	1,929,416.10	72.51	1.38	26,625.94	40.34	0.5563	1,073,411
1987	224,790.34	72.09	1.39	3,124.59	40.67	0.5642	126,818
1988	135,484.15	71.65	1.40	1,896.78	40.99	0.5721	77,509
1989	184,712.47	71.20	1.40	2,585.97	41.31	0.5802	107,170
1990	462,953.77	70.74	1.41	6,527.65	41.62	0.5884	272,379
1991	202,826.45	70.26	1.42	2,880.14	41.92	0.5966	121,014
1992	202,341.20	69.77	1.43	2,893.48	42.22	0.6051	122,443
1993	236,927.75	69.27	1.44	3,411.76	42.51	0.6137	145,400
1994	99,060.58	68.75	1.45	1,436.38	42.79	0.6224	61,655
1995	45,702.07	68.22	1.47	671.82	43.07	0.6313	28,854
1996	5,216.57	67.68	1.48	77.21	43.34	0.6404	3,341
1997	39,315.86	67.13	1.49	585.81	43.60	0.6495	25,535
2002	8,672.22	64.17	1.56	135.29	44.81	0.6983	6,056
2005	390,360.37	62.25	1.61	6,284.80	45.47	0.7304	285,135
2006	1,034,786.08	61.59	1.62	16,763.53	45.67	0.7415	767,315
2007	433,022.93	60.92	1.64	7,101.58	45.87	0.7530	326,045
2008	805,797.71	60.24	1.66	13,376.24	46.07	0.7648	616,250
2009	510,518.72	59.54	1.68	8,576.71	46.26	0.7770	396,653
2010	40,792.76	58.84	1.70	693.48	46.44	0.7893	32,196
2011	226,998.01	58.13	1.72	3,904.37	46.62	0.8020	182,052
2012	2,085,430.84	57.41	1.74	36,286.50	46.80	0.8152	1,700,022
2014	3,777,220.65	55.93	1.79	67,612.25	47.13	0.8427	3,182,913
2015	4,632,770.50	55.18	1.81	83,853.15	47.29	0.8570	3,970,331
2016	6,762,906.76	54.42	1.84	124,437.48	47.45	0.8719	5,896,714
2017	4,479,466.94	53.66	1.86	83,318.09	47.60	0.8871	3,973,601
2018	3,386,846.38	52.88	1.89	64,011.40	47.75	0.9030	3,058,288
2019	3,282,212.87	52.10	1.92	63,018.49	47.89	0.9192	3,016,977
2020	4,607,076.18	51.31	1.95	89,837.99	48.03	0.9361	4,312,546

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -26							
2021	29,009.21	50.51	1.98	574.38	48.16	0.9535	27,659
2022	6,496,157.67	49.70	2.01	130,572.77	48.29	0.9716	6,311,862
2023	428,590.38	48.89	2.05	8,786.10	48.42	0.9904	424,472
	50,915,982.29			911,192.81			42,412,296
NET SALVAGE ADJUSTMENT				236,910.13			11,027,197
	50,915,982.29			1,148,102.94			53,439,493
	COMPOSITE REMAINING LIFE, YEARS..					46.55	
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -26							
1962	17,785.57	78.74	1.27	225.88	30.49	0.3872	6,887
1965	4,083,906.88	78.31	1.28	52,274.01	31.86	0.4068	1,661,497
1970	2,145.99	77.40	1.29	27.68	34.07	0.4402	945
1972	1,200.57	76.96	1.30	15.61	34.92	0.4537	545
1988	7,703.53	71.54	1.40	107.85	40.87	0.5713	4,401
1990	11,100.70	70.62	1.42	157.63	41.49	0.5875	6,522
1995	457,308.95	68.09	1.47	6,722.44	42.93	0.6305	288,329
1998	58,033.08	66.41	1.51	876.30	43.70	0.6580	38,188
2001	71,407.97	64.63	1.55	1,106.82	44.42	0.6873	49,079
2003	58,473.86	63.38	1.58	923.89	44.87	0.7080	41,397
2008	32,913.65	60.06	1.67	549.66	45.89	0.7641	25,148
2009	332,978.47	59.37	1.68	5,594.04	46.08	0.7762	258,441
2013	1,196,407.68	56.49	1.77	21,176.42	46.78	0.8281	990,757
2014	42,685.61	55.75	1.79	764.07	46.94	0.8420	35,940
2015	64,700.99	54.99	1.82	1,177.56	47.10	0.8565	55,418
2016	28,097.97	54.23	1.84	517.00	47.26	0.8715	24,487

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -26							
2018	5,456,095.14	52.69	1.90	103,665.81	47.55	0.9025	4,923,853
2022	874,058.51	49.50	2.02	17,655.98	48.09	0.9715	849,165
2023	15,720.71	48.68	2.05	322.27	48.21	0.9904	15,569
	12,812,725.83			213,860.92			9,276,568
NET SALVAGE ADJUSTMENT				55,603.84			2,411,908
	12,812,725.83			269,464.76			11,688,476
	COMPOSITE REMAINING LIFE, YEARS..					43.38	
POE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -26							
1958	1,899,885.49	78.38	1.28	24,318.53	27.51	0.3510	666,822
1959	14,353.28	78.22	1.28	183.72	27.91	0.3568	5,121
1969	1,050.45	76.04	1.32	13.87	31.68	0.4166	438
1970	2,959.51	75.75	1.32	39.07	32.03	0.4228	1,251
1975	986.51	74.13	1.35	13.32	33.70	0.4546	448
1976	859.55	73.76	1.36	11.69	34.02	0.4612	396
1978	2,132.56	72.99	1.37	29.22	34.63	0.4745	1,012
1982	6,270.17	71.28	1.40	87.78	35.79	0.5021	3,148
1983	1,214.52	70.82	1.41	17.12	36.06	0.5092	618
1985	60,207.67	69.86	1.43	860.97	36.59	0.5238	31,534
1986	38,750.31	69.35	1.44	558.00	36.84	0.5312	20,585
1987	36,171.27	68.84	1.45	524.48	37.09	0.5388	19,489
1991	5,494.84	66.65	1.50	82.42	38.02	0.5704	3,134
1992	13,454.24	66.08	1.51	203.16	38.24	0.5787	7,786
1994	15,542.74	64.88	1.54	239.36	38.66	0.5959	9,261
2013	154,435.79	51.44	1.94	2,996.05	41.65	0.8097	125,044
2014	119,503.25	50.64	1.97	2,354.21	41.77	0.8248	98,571
2015	532,247.53	49.84	2.01	10,698.18	41.88	0.8403	447,242
2016	918,944.12	49.02	2.04	18,746.46	41.99	0.8566	787,158
2018	142,427.30	47.38	2.11	3,005.22	42.20	0.8907	126,856
2020	20,352.36	45.70	2.19	445.72	42.40	0.9278	18,883

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -26							
2021	538,045.94	44.86	2.23	11,998.42	42.49	0.9472	509,621
2022	1,992,246.77	44.00	2.27	45,224.00	42.58	0.9677	1,927,957
2023	2,712,587.38	43.15	2.32	62,932.03	42.67	0.9889	2,682,423
	9,230,123.55			185,583.00			7,494,798
NET SALVAGE ADJUSTMENT				48,251.58			1,948,647
	9,230,123.55			233,834.58			9,443,445
COMPOSITE REMAINING LIFE, YEARS..						40.39	
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -26							
1920	21,544.00	79.78	1.25	269.30	11.92	0.1494	3,219
1946	10,013.00	76.38	1.31	131.17	17.00	0.2226	2,229
1948	5,602.00	75.82	1.32	73.95	17.34	0.2287	1,281
1949	1,196.00	75.53	1.32	15.79	17.51	0.2318	277
1950	5,572.00	75.22	1.33	74.11	17.67	0.2349	1,309
1954	1,947.00	73.85	1.35	26.28	18.29	0.2477	482
1955	3,948.00	73.48	1.36	53.69	18.43	0.2508	990
1957	4,956.00	72.68	1.38	68.39	18.72	0.2576	1,277
1958	3,630.00	72.27	1.38	50.09	18.85	0.2608	947
1959	1,312.00	71.84	1.39	18.24	18.99	0.2643	347
1963	8,497.00	69.98	1.43	121.51	19.49	0.2785	2,366
1964	6,556.00	69.48	1.44	94.41	19.61	0.2822	1,850
1967	3,429.00	67.91	1.47	50.41	19.94	0.2936	1,007
1968	5,363.00	67.36	1.48	79.37	20.05	0.2977	1,596
1969	3,882.00	66.80	1.50	58.23	20.15	0.3017	1,171
1970	3,960.00	66.22	1.51	59.80	20.25	0.3058	1,211
1971	4,364.00	65.63	1.52	66.33	20.35	0.3101	1,353
1972	10,236.00	65.04	1.54	157.63	20.44	0.3143	3,217
1973	4,827.00	64.42	1.55	74.82	20.53	0.3187	1,538
1974	6,344.00	63.80	1.57	99.60	20.62	0.3232	2,050
1975	4,303.00	63.17	1.58	67.99	20.71	0.3279	1,411
1976	3,287.00	62.52	1.60	52.59	20.79	0.3325	1,093

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -26							
1980	28,285.00	59.83	1.67	472.36	21.10	0.3527	9,975
1982	18,169.00	58.43	1.71	310.69	21.24	0.3635	6,605
1984	132,743.00	56.98	1.76	2,336.28	21.37	0.3750	49,784
1985	50,249.00	56.24	1.78	894.43	21.44	0.3812	19,156
1986	5,195.00	55.50	1.80	93.51	21.50	0.3874	2,012
1990	6,223.00	52.43	1.91	118.86	21.72	0.4143	2,578
1991	12,343.00	51.64	1.94	239.45	21.78	0.4218	5,206
1997	24,687.29	46.75	2.14	528.31	22.05	0.4717	11,644
1998	1,073.92	45.91	2.18	23.41	22.10	0.4814	517
2000	2,312.26	44.22	2.26	52.26	22.18	0.5016	1,160
2011	117,754.91	34.49	2.90	3,414.89	22.53	0.6532	76,921
2012	10,695.23	33.58	2.98	318.72	22.56	0.6718	7,185
2013	22,267,624.15	32.66	3.06	681,389.30	22.58	0.6914	15,395,167
2014	140,153.90	31.74	3.15	4,414.85	22.61	0.7124	99,839
2015	13,462,264.57	30.82	3.24	436,177.37	22.63	0.7343	9,884,802
2016	701,613.89	29.89	3.35	23,504.07	22.66	0.7581	531,901
2018	223,951.30	28.02	3.57	7,995.06	22.70	0.8101	181,432
2019	1,101,718.78	27.08	3.69	40,653.42	22.72	0.8390	924,342
2020	399,144.47	26.13	3.83	15,287.23	22.74	0.8703	347,359
2021	530,352.75	25.19	3.97	21,055.00	22.76	0.9035	479,190
2022	2,570,059.85	24.24	4.13	106,143.47	22.78	0.9398	2,415,265
	41,931,382.27			1,347,186.64			30,484,261
NET SALVAGE ADJUSTMENT				350,268.53			7,925,908
	41,931,382.27			1,697,455.17			38,410,169
	COMPOSITE REMAINING LIFE, YEARS..					22.63	
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -26							
1919	479,612.06	80.00	1.25	5,995.15	12.54	0.1568	75,179
1920	17,159.00	80.00	1.25	214.49	12.86	0.1608	2,758
1921	5,377.00	80.00	1.25	67.21	13.19	0.1649	887
1922	11,306.00	80.00	1.25	141.32	13.52	0.1690	1,911

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -26							
1923	10,659.00	80.00	1.25	133.24	13.86	0.1733	1,847
1924	6,565.87	80.00	1.25	82.07	14.20	0.1775	1,165
1925	7,060.08	80.00	1.25	88.25	14.55	0.1819	1,284
1926	3,589.00	80.00	1.25	44.86	14.90	0.1863	668
1927	113,263.00	80.00	1.25	1,415.79	15.26	0.1908	21,605
1928	121,247.28	80.00	1.25	1,515.59	15.62	0.1953	23,674
1929	11,832.35	80.00	1.25	147.90	15.99	0.1999	2,365
1930	8,407.93	80.00	1.25	105.10	16.37	0.2046	1,720
1931	10,135.00	80.00	1.25	126.69	16.75	0.2094	2,122
1932	3,517.08	80.00	1.25	43.96	17.14	0.2143	754
1933	4,442.00	80.00	1.25	55.52	17.54	0.2193	974
1934	1,559.00	80.00	1.25	19.49	17.94	0.2243	350
1935	15,090.00	80.00	1.25	188.62	18.35	0.2294	3,461
1939	1,481.00	79.99	1.25	18.51	20.03	0.2504	371
1940	4,959.00	79.98	1.25	61.99	20.47	0.2559	1,269
1941	3,047.00	79.97	1.25	38.09	20.91	0.2615	797
1942	448,689.68	79.96	1.25	5,608.62	21.35	0.2670	119,805
1943	1,051.10	79.95	1.25	13.14	21.80	0.2727	287
1947	922.28	79.88	1.25	11.53	23.63	0.2958	273
1948	828.94	79.85	1.25	10.36	24.10	0.3018	250
1949	5,780.00	79.82	1.25	72.25	24.57	0.3078	1,779
1950	5,862.19	79.79	1.25	73.28	25.04	0.3138	1,840
1951	885.00	79.75	1.25	11.06	25.51	0.3199	283
1952	7,103.78	79.71	1.25	88.80	25.99	0.3261	2,316
1953	1,592.87	79.66	1.26	20.07	26.46	0.3322	529
1954	6,878.35	79.61	1.26	86.67	26.94	0.3384	2,328
1955	7,158.00	79.55	1.26	90.19	27.42	0.3447	2,467
1956	38,645.83	79.48	1.26	486.94	27.90	0.3510	13,566
1957	80,035.65	79.41	1.26	1,008.45	28.38	0.3574	28,604
1958	3,325.05	79.33	1.26	41.90	28.86	0.3638	1,210
1959	846.54	79.25	1.26	10.67	29.34	0.3702	313
1962	2,212.33	78.95	1.27	28.10	30.78	0.3899	863
1963	15,879.94	78.83	1.27	201.68	31.25	0.3964	6,295
1965	104,415.63	78.57	1.27	1,326.08	32.20	0.4098	42,793
1966	46,306.03	78.43	1.28	592.72	32.66	0.4164	19,283
1967	19,366.43	78.27	1.28	247.89	33.13	0.4233	8,197
1968	84,314.93	78.11	1.28	1,079.23	33.59	0.4300	36,258
1969	17,186.75	77.94	1.28	219.99	34.05	0.4369	7,508
1970	7,962.15	77.75	1.29	102.71	34.50	0.4437	3,533

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -26							
1971	1,056.00	77.56	1.29	13.62	34.95	0.4506	476
1972	16,892.70	77.35	1.29	217.92	35.40	0.4577	7,731
1973	17,402.61	77.13	1.30	226.23	35.84	0.4647	8,086
1974	4,431.00	76.90	1.30	57.60	36.27	0.4717	2,090
1975	3,140.59	76.65	1.30	40.83	36.70	0.4788	1,504
1976	3,738.00	76.40	1.31	48.97	37.13	0.4860	1,817
1977	5,242.00	76.13	1.31	68.67	37.54	0.4931	2,585
1978	2,298.00	75.85	1.32	30.33	37.95	0.5003	1,150
1980	13,332.02	75.25	1.33	177.32	38.76	0.5151	6,867
1981	19,399.00	74.93	1.33	258.01	39.15	0.5225	10,136
1982	16,702.00	74.59	1.34	223.81	39.54	0.5301	8,854
1983	47,682.49	74.24	1.35	643.71	39.92	0.5377	25,640
1984	114,583.20	73.88	1.35	1,546.87	40.29	0.5453	62,487
1985	77,178.79	73.51	1.36	1,049.63	40.65	0.5530	42,679
1986	5,505,376.00	73.12	1.37	75,423.65	41.01	0.5609	3,087,745
1987	103,851.67	72.72	1.38	1,433.15	41.36	0.5688	59,067
1988	406,371.00	72.30	1.38	5,607.92	41.71	0.5769	234,435
1989	817,355.77	71.87	1.39	11,361.25	42.04	0.5850	478,112
1990	202,388.00	71.43	1.40	2,833.43	42.37	0.5932	120,050
1991	209,946.83	70.97	1.41	2,960.25	42.69	0.6015	126,287
1992	1,270,499.00	70.50	1.42	18,041.09	43.01	0.6101	775,093
1993	561,967.31	70.02	1.43	8,036.13	43.31	0.6185	347,599
1994	73,493.00	69.52	1.44	1,058.30	43.62	0.6275	46,113
1995	338,448.16	69.01	1.45	4,907.50	43.91	0.6363	215,348
1996	367,990.66	68.49	1.46	5,372.66	44.20	0.6454	237,483
1997	438.79	67.95	1.47	6.45	44.47	0.6545	287
1998	73,323.67	67.41	1.48	1,085.19	44.75	0.6639	48,676
1999	1,839.91	66.84	1.50	27.60	45.01	0.6734	1,239
2000	84,066.82	66.27	1.51	1,269.41	45.27	0.6831	57,427
2003	30,514.95	64.48	1.55	472.98	46.01	0.7136	21,774
2005	105,897.19	63.22	1.58	1,673.18	46.47	0.7351	77,840
2006	11,873.77	62.58	1.60	189.98	46.69	0.7461	8,859
2007	5,549.15	61.92	1.61	89.34	46.91	0.7576	4,204
2008	1,040,953.19	61.25	1.63	16,967.54	47.12	0.7693	800,816
2009	11,328.22	60.58	1.65	186.92	47.32	0.7811	8,849
2010	1,390,814.10	59.89	1.67	23,226.60	47.52	0.7935	1,103,541
2011	197,274.33	59.19	1.69	3,333.94	47.71	0.8061	159,013
2012	7,143,178.86	58.48	1.71	122,148.36	47.90	0.8191	5,850,835
2013	4,889,598.86	57.77	1.73	84,590.06	48.08	0.8323	4,069,466

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -26							
2014	9,740,316.21	57.04	1.75	170,455.53	48.26	0.8461	8,240,989
2015	1,413,803.90	56.30	1.78	25,165.71	48.43	0.8602	1,216,168
2016	694,322.68	55.56	1.80	12,497.81	48.59	0.8746	607,220
2017	1,318,807.75	54.80	1.82	24,002.30	48.76	0.8898	1,173,449
2018	431,560.19	54.04	1.85	7,983.86	48.91	0.9051	390,592
2019	763,753.56	53.27	1.88	14,358.57	49.07	0.9212	703,539
2020	872,541.83	52.49	1.91	16,665.55	49.22	0.9377	818,182
2021	1,836,972.53	51.70	1.93	35,453.57	49.36	0.9547	1,753,831
2022	3,217,035.87	50.91	1.96	63,053.90	49.50	0.9723	3,127,924
2023	3,421,363.24	50.11	2.00	68,427.26	49.64	0.9906	3,389,271
	50,645,453.47			856,906.63			39,989,166
NET SALVAGE ADJUSTMENT				222,795.72			10,397,183
	50,645,453.47			1,079,702.35			50,386,349
	COMPOSITE REMAINING LIFE, YEARS..					46.67	
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -26							
1921	92,320.57	78.49	1.27	1,172.47	6.93	0.0883	8,151
1922	103,268.37	78.34	1.28	1,321.84	6.98	0.0891	9,201
1923	7,156.30	78.18	1.28	91.60	7.02	0.0898	643
1946	1,558.76	71.17	1.41	21.98	7.89	0.1109	173
1954	714.24	67.08	1.49	10.64	8.09	0.1206	86
1955	971.00	66.51	1.50	14.56	8.12	0.1221	119
1958	1,963.00	64.73	1.54	30.23	8.18	0.1264	248
1959	2,425.00	64.11	1.56	37.83	8.20	0.1279	310
1961	1,045.00	62.85	1.59	16.62	8.24	0.1311	137
1964	3,695.00	60.86	1.64	60.60	8.29	0.1362	503
1972	3,405.00	55.12	1.81	61.63	8.40	0.1524	519
1974	1,177.00	53.59	1.87	22.01	8.42	0.1571	185
1975	795.00	52.82	1.89	15.03	8.44	0.1598	127
1976	3,548.86	52.03	1.92	68.14	8.45	0.1624	576
1977	6,648.10	51.24	1.95	129.64	8.46	0.1651	1,098

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -26							
1978	4,761.00	50.44	1.98	94.27	8.47	0.1679	799
1983	22,639.01	46.33	2.16	489.00	8.51	0.1837	4,158
1984	13,367.86	45.49	2.20	294.09	8.52	0.1873	2,504
1986	33,078.89	43.79	2.28	754.20	8.54	0.1950	6,451
1987	120,249.00	42.93	2.33	2,801.80	8.54	0.1989	23,921
1989	54,610.37	41.19	2.43	1,327.03	8.56	0.2078	11,349
1990	42,776.00	40.32	2.48	1,060.84	8.57	0.2126	9,092
1991	37,023.13	39.43	2.54	940.39	8.57	0.2174	8,047
1993	19,876.00	37.65	2.66	528.70	8.58	0.2279	4,530
1994	76,838.00	36.76	2.72	2,089.99	8.59	0.2337	17,956
1995	27,956.00	35.85	2.79	779.97	8.60	0.2399	6,706
2005	257,366.49	26.61	3.76	9,676.98	8.64	0.3247	83,564
2006	4,108.37	25.66	3.90	160.23	8.65	0.3371	1,385
2007	342.54	24.71	4.05	13.87	8.65	0.3501	120
2013	15,652.40	18.96	5.27	824.88	8.67	0.4573	7,158
2018	533,686.82	14.10	7.09	37,838.40	8.69	0.6163	328,917
2022	71,132.39	10.18	9.82	6,985.20	8.70	0.8546	60,791
	1,566,155.47			69,734.66			599,524
NET SALVAGE ADJUSTMENT				18,131.01			155,876
	1,566,155.47			87,865.67			755,400
COMPOSITE REMAINING LIFE, YEARS..						8.60	
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -26							
1921	527,899.55	79.47	1.26	6,651.53	10.99	0.1383	73,003
1922	178,639.19	79.40	1.26	2,250.85	11.15	0.1404	25,086
1940	11,590.51	76.61	1.31	151.84	13.66	0.1783	2,067
1942	1,699.57	76.08	1.31	22.26	13.91	0.1828	311
1946	770.56	74.87	1.34	10.33	14.37	0.1919	148
1947	1,395.22	74.53	1.34	18.70	14.48	0.1943	271
1952	2,962.60	72.65	1.38	40.88	15.00	0.2065	612
1953	4,595.97	72.23	1.38	63.42	15.10	0.2091	961

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -26							
1954	4,025.27	71.80	1.39	55.95	15.20	0.2117	852
1955	4,410.14	71.35	1.40	61.74	15.29	0.2143	945
1957	4,109.52	70.42	1.42	58.36	15.47	0.2197	903
1958	9,865.33	69.94	1.43	141.07	15.55	0.2223	2,193
1959	1,688.31	69.44	1.44	24.31	15.64	0.2252	380
1960	1,754.46	68.93	1.45	25.44	15.72	0.2281	400
1962	2,060.38	67.86	1.47	30.29	15.87	0.2339	482
1963	2,314.27	67.31	1.49	34.48	15.95	0.2370	548
1965	2,690.31	66.17	1.51	40.62	16.09	0.2432	654
1966	4,016.91	65.59	1.52	61.06	16.16	0.2464	990
1967	1,249.73	64.98	1.54	19.25	16.22	0.2496	312
1970	2,577.34	63.11	1.58	40.72	16.41	0.2600	670
1971	2,942.43	62.47	1.60	47.08	16.47	0.2637	776
1972	932.72	61.81	1.62	15.11	16.53	0.2674	249
1974	915.84	60.46	1.65	15.11	16.63	0.2751	252
1975	4,436.17	59.77	1.67	74.08	16.69	0.2792	1,239
1976	1,212.81	59.08	1.69	20.50	16.74	0.2833	344
1978	7,363.63	57.65	1.73	127.39	16.83	0.2919	2,150
1979	6,108.03	56.92	1.76	107.50	16.88	0.2966	1,811
1980	32,107.51	56.18	1.78	571.51	16.92	0.3012	9,670
1981	15,912.55	55.43	1.80	286.43	16.96	0.3060	4,869
1984	6,260.34	53.14	1.88	117.69	17.08	0.3214	2,012
1985	1,905.66	52.36	1.91	36.40	17.12	0.3270	623
1988	89,486.38	49.97	2.00	1,789.73	17.22	0.3446	30,838
1989	46,439.51	49.16	2.03	942.72	17.25	0.3509	16,296
1990	21,993.00	48.34	2.07	455.26	17.28	0.3575	7,862
1991	77,606.78	47.52	2.10	1,629.74	17.32	0.3645	28,286
1995	439,135.20	44.15	2.27	9,968.37	17.43	0.3948	173,366
1996	8,526.90	43.29	2.31	196.97	17.45	0.4031	3,437
1997	6,692.73	42.43	2.36	157.95	17.48	0.4120	2,757
1998	41,204.48	41.56	2.41	993.03	17.50	0.4211	17,350
1999	42.66	40.68	2.46	1.05	17.53	0.4309	18
2000	487.30	39.80	2.51	12.23	17.55	0.4410	215
2001	13,538.71	38.92	2.57	347.94	17.57	0.4514	6,112
2005	905,099.56	35.33	2.83	25,614.32	17.65	0.4996	452,170
2006	4,281.83	34.42	2.91	124.60	17.67	0.5134	2,198
2007	599,428.45	33.50	2.99	17,922.91	17.69	0.5281	316,534
2008	835.03	32.59	3.07	25.64	17.71	0.5434	454
2009	1,812,855.74	31.66	3.16	57,286.24	17.72	0.5597	1,014,655

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -26							
2010	585,305.22	30.74	3.25	19,022.42	17.74	0.5771	337,780
2012	2,580,092.99	28.88	3.46	89,271.22	17.77	0.6153	1,587,531
2015	12,780.42	26.06	3.84	490.77	17.81	0.6834	8,734
2023	2,788,350.93	18.40	5.43	151,407.46	17.91	0.9734	2,714,097
	10,884,596.65			388,882.47			6,856,473
NET SALVAGE ADJUSTMENT				101,109.44			1,782,683
	10,884,596.65			489,991.91			8,639,156
COMPOSITE REMAINING LIFE, YEARS..						17.63	
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -26							
1984	157,238,033.20	74.59	1.34	2,106,989.64	41.08	0.5507	86,597,274
1985	827,604.67	74.24	1.35	11,172.66	41.47	0.5586	462,292
1986	155,115.99	73.88	1.35	2,094.07	41.86	0.5666	87,887
1987	3,223,151.50	73.51	1.36	43,834.86	42.23	0.5745	1,851,636
1988	248,852.22	73.12	1.37	3,409.28	42.60	0.5826	144,981
1989	4,614,428.91	72.72	1.38	63,679.12	42.96	0.5908	2,726,020
1990	984,107.13	72.30	1.38	13,580.68	43.32	0.5992	589,647
1991	287,767.86	71.87	1.39	3,999.97	43.67	0.6076	174,854
1992	218,462.25	71.43	1.40	3,058.47	44.01	0.6161	134,601
1993	97,196.45	70.97	1.41	1,370.47	44.34	0.6248	60,725
1994	524,205.86	70.50	1.42	7,443.72	44.66	0.6335	332,074
1995	1,226,191.70	70.02	1.43	17,534.54	44.98	0.6424	787,693
1996	492,815.89	69.52	1.44	7,096.55	45.29	0.6515	321,055
1997	299,696.00	69.01	1.45	4,345.59	45.59	0.6606	197,988
1998	3,006.47	68.49	1.46	43.89	45.89	0.6700	2,014
1999	41,694.61	67.95	1.47	612.91	46.18	0.6796	28,336
2000	31,123.38	67.41	1.48	460.63	46.46	0.6892	21,451
2001	89,993.05	66.84	1.50	1,349.90	46.74	0.6993	62,930
2002	257,463.79	66.27	1.51	3,887.70	47.00	0.7092	182,598
2003	11.42	65.68	1.52	0.17	47.26	0.7196	8
2004	150,079.30	65.09	1.54	2,311.22	47.52	0.7301	109,568

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -26							
2005	114,862.80	64.48	1.55	1,780.37	47.77	0.7409	85,096
2007	689,861.58	63.22	1.58	10,899.81	48.24	0.7631	526,399
2008	300,799.35	62.58	1.60	4,812.79	48.47	0.7745	232,978
2009	527,855.25	61.92	1.61	8,498.47	48.69	0.7863	415,074
2010	1,497,304.16	61.25	1.63	24,406.06	48.91	0.7985	1,195,642
2011	2,563,611.62	60.58	1.65	42,299.59	49.12	0.8108	2,078,653
2012	2,087,549.26	59.89	1.67	34,862.07	49.33	0.8237	1,719,473
2013	161,578.00	59.19	1.69	2,730.67	49.53	0.8368	135,208
2014	328,014.11	58.48	1.71	5,609.04	49.72	0.8502	278,881
2015	334,330.84	57.77	1.73	5,783.92	49.91	0.8639	288,842
2016	2,436,260.07	57.04	1.75	42,634.55	50.09	0.8782	2,139,426
2017	3,223,323.05	56.30	1.78	57,375.15	50.27	0.8929	2,878,105
2018	1,947,713.74	55.56	1.80	35,058.85	50.44	0.9079	1,768,232
2019	2,103,328.27	54.80	1.82	38,280.57	50.61	0.9235	1,942,508
2020	43,038.70	54.04	1.85	796.22	50.77	0.9395	40,434
2021	704,945.84	53.27	1.88	13,252.98	50.93	0.9561	673,978
2022	152,102.98	52.49	1.91	2,905.17	51.09	0.9733	148,046
2023	1,299,270.04	51.70	1.93	25,075.91	51.23	0.9909	1,287,460
	191,526,751.31			2,655,338.23			112,710,067
NET SALVAGE ADJUSTMENT				690,387.94			29,304,617
	191,526,751.31			3,345,726.17			142,014,684
	COMPOSITE REMAINING LIFE, YEARS..					42.45	
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -26							
1954	929.00	66.65	1.50	13.94	7.45	0.1118	104
1980	2,159.00	48.20	2.07	44.69	7.78	0.1614	348
1981	1,075.00	47.38	2.11	22.68	7.79	0.1644	177
1983	2,758.00	45.70	2.19	60.40	7.80	0.1707	471
1985	5,064.00	44.00	2.27	114.95	7.82	0.1777	900
1989	19,413.00	40.54	2.47	479.50	7.84	0.1934	3,754

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -26							
2009	59,491.31	22.09	4.53	2,694.96	7.92	0.3585	21,329
2015	37,386.80	16.30	6.13	2,291.81	7.94	0.4871	18,212
2018	20,403.64	13.37	7.48	1,526.19	7.95	0.5946	12,132
	148,679.75			7,249.12			57,427
NET SALVAGE ADJUSTMENT				1,884.77			14,931
	148,679.75			9,133.89			72,358
	COMPOSITE REMAINING LIFE, YEARS..					7.92	
COAL CANYON							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -26							
2016	56,993.20	9.44	10.59	6,035.58	2.00	0.2119	12,075
	56,993.20			6,035.58			12,075
NET SALVAGE ADJUSTMENT				1,569.25			3,140
	56,993.20			7,604.83			15,215
	COMPOSITE REMAINING LIFE, YEARS..					2.00	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -26							
1920	4,804.00	78.22	1.28	61.49	5.10	0.0652	313
1925	20,411.00	77.28	1.29	263.30	5.22	0.0676	1,379
1948	10,091.00	68.84	1.45	146.32	5.63	0.0818	825
1952	27,112.00	66.65	1.50	406.68	5.67	0.0851	2,306
1955	11,355.00	64.88	1.54	174.87	5.71	0.0880	999
1957	11,088.00	63.64	1.57	174.08	5.73	0.0900	998
1959	1,950.00	62.36	1.60	31.20	5.75	0.0922	180
1961	1,926.00	61.03	1.64	31.59	5.76	0.0944	182

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 331.00 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 80-R2							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -26							
1963	1,776.00	59.66	1.68	29.84	5.78	0.0969	172
1964	23,405.00	58.96	1.70	397.88	5.79	0.0982	2,298
1965	1,442.00	58.25	1.72	24.80	5.79	0.0994	143
1966	12,066.00	57.53	1.74	209.95	5.80	0.1008	1,216
1971	1,037.00	53.79	1.86	19.29	5.83	0.1084	112
1975	2,178.00	50.64	1.97	42.91	5.86	0.1157	252
1977	925.00	49.02	2.04	18.87	5.87	0.1198	111
1979	884.00	47.38	2.11	18.65	5.88	0.1241	110
1981	2,251.00	45.70	2.19	49.30	5.88	0.1287	290
1982	9,183.00	44.86	2.23	204.78	5.89	0.1313	1,206
1983	1,011.00	44.00	2.27	22.95	5.89	0.1339	135
1984	826.00	43.15	2.32	19.16	5.90	0.1367	113
1986	2,700.00	41.41	2.41	65.07	5.90	0.1425	385
2003	23,598.58	25.90	3.86	910.91	5.95	0.2297	5,421
2012	32,177.49	17.27	5.79	1,863.08	5.96	0.3451	11,105
2014	1,560,196.61	15.32	6.53	101,880.84	5.97	0.3897	607,993
2016	216,162.49	13.37	7.48	16,168.95	5.97	0.4465	96,521
	1,980,556.17			123,236.76			734,765
NET SALVAGE ADJUSTMENT				32,041.56			191,039
	1,980,556.17			155,278.32			925,804
	COMPOSITE REMAINING LIFE, YEARS..					5.96	
	593,981,261.37			20,206,253.69			484,173,768
	COMPOSITE REMAINING LIFE, YEARS..					23.96	

ACCOUNT 332 (FERC) RESERVOIRS, DAMS AND WATERWAYS

Asset Class EHP33201, EHP33202, EHP33203, EHH33201

This account includes the cost of facilities used for impounding, collecting, storage, diversion, regulation and delivery of water used for generating electricity. The account also includes the cost of facilities used in connection with the conservation of fish and wildlife and recreation.

SERVICE LIFE ANALYSIS

Discussion: Actuarial analysis was performed for this account for interim retirements and various bands were analyzed. The analysis included bands that excluded larger retirements that occurred in the mid to late 1990s. Depending on the band analyzed, better fitting curves had average service lives that varied from around 90 years to 120 years with low to mid-mode curves. The assets in this account often have relatively long lives, although capital work is typically required with relicensing. The currently authorized 120-R2.5 interim survivor curve continues to be a good fit of the bands that exclude large retirements in the 1990s.

Conclusion: The 120-R2.5 interim survivor curve continues to be a reasonable estimate for this account. The estimate is within the range of estimates used by others in the industry for interim retirements.

Recommendation: Use 120-R2.5 interim survivor curve for this account.

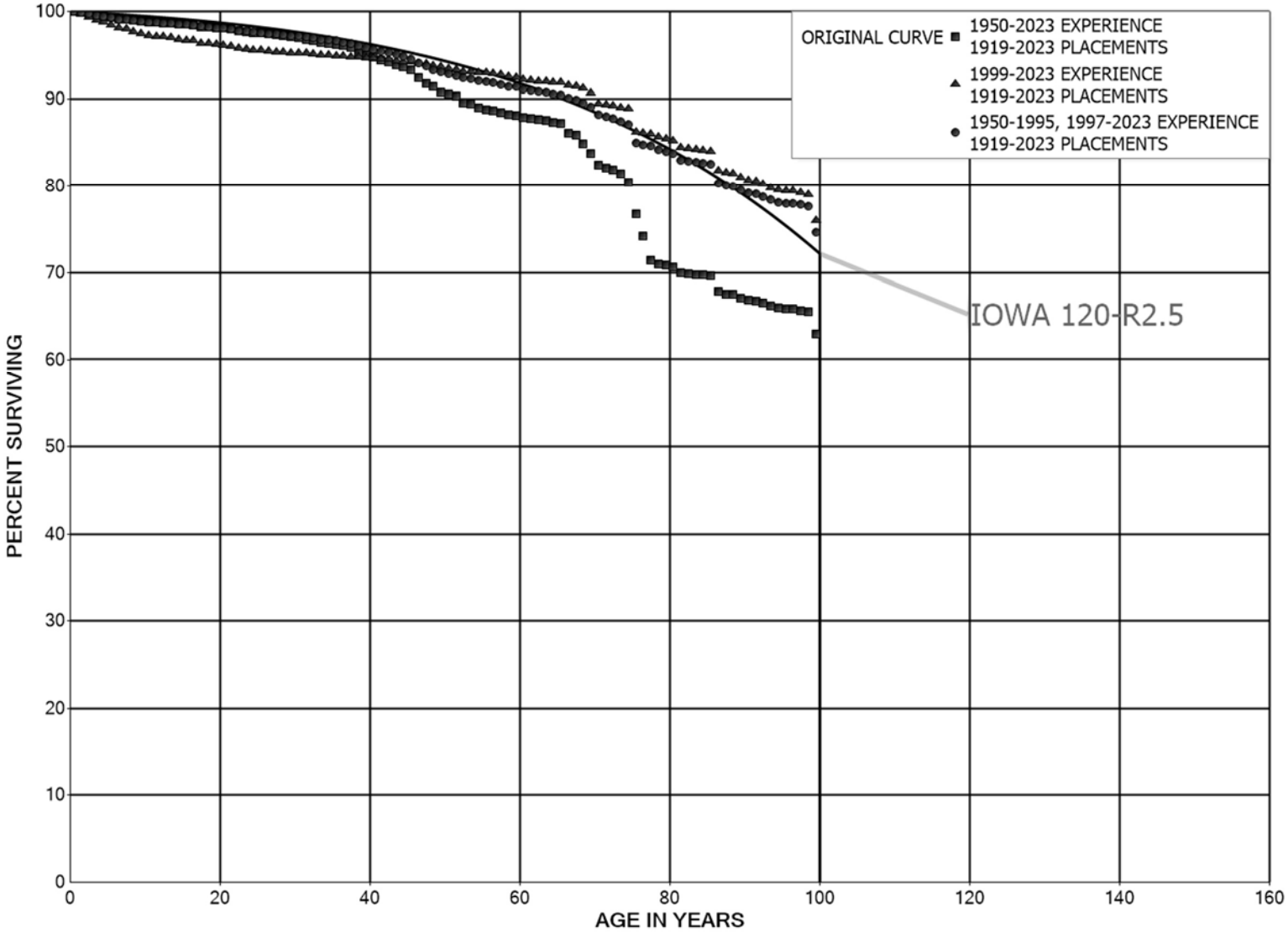
NET SALVAGE ANALYSIS

Discussion: There has been some gross salvage recorded for this account in certain years, and overall the 2004-2023 average gross salvage is 4 percent. There has been cost of removal each year. Replacement projects in this account, such as work on dams, can be costly and a relatively high level of cost of removal is expected for this account. The average net salvage recorded for years 2004-2023 in the net salvage analysis is (150) percent. The most recent five-year average is (105) percent. The currently authorized estimate is (75) percent.

Conclusion: The data supports a potentially more negative interim net salvage estimate for this account.

Recommendation: The net salvage data indicates that (75) percent is still an appropriate estimate. (75) percent is the proposed estimate for this study.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,284,330,379	12,658	0.0000	1.0000	100.00
0.5	2,244,648,717	3,946,332	0.0018	0.9982	100.00
1.5	2,241,814,041	3,172,094	0.0014	0.9986	99.82
2.5	2,217,907,492	4,131,846	0.0019	0.9981	99.68
3.5	2,141,328,402	1,157,020	0.0005	0.9995	99.50
4.5	2,113,006,921	3,489,893	0.0017	0.9983	99.44
5.5	2,094,621,017	3,693,424	0.0018	0.9982	99.28
6.5	2,022,074,846	849,712	0.0004	0.9996	99.10
7.5	1,950,038,183	3,066,211	0.0016	0.9984	99.06
8.5	1,898,699,581	1,101,630	0.0006	0.9994	98.91
9.5	1,839,084,100	2,107,569	0.0011	0.9989	98.85
10.5	1,791,937,083	595,231	0.0003	0.9997	98.74
11.5	1,588,459,970	1,004,187	0.0006	0.9994	98.70
12.5	1,522,168,520	891,090	0.0006	0.9994	98.64
13.5	1,428,867,246	1,051,570	0.0007	0.9993	98.58
14.5	1,400,699,392	844,191	0.0006	0.9994	98.51
15.5	1,370,946,516	659,081	0.0005	0.9995	98.45
16.5	1,359,762,070	2,543,369	0.0019	0.9981	98.40
17.5	1,348,240,541	1,067,316	0.0008	0.9992	98.22
18.5	1,328,705,077	723,440	0.0005	0.9995	98.14
19.5	1,319,509,195	727,291	0.0006	0.9994	98.09
20.5	1,308,109,248	1,732,497	0.0013	0.9987	98.03
21.5	1,310,064,301	2,304,457	0.0018	0.9982	97.90
22.5	1,314,152,425	1,165,948	0.0009	0.9991	97.73
23.5	1,304,838,620	1,302,141	0.0010	0.9990	97.65
24.5	1,307,080,145	686,498	0.0005	0.9995	97.55
25.5	1,303,290,688	1,711,793	0.0013	0.9987	97.50
26.5	1,262,764,635	1,280,935	0.0010	0.9990	97.37
27.5	1,258,213,147	1,563,163	0.0012	0.9988	97.27
28.5	1,248,678,414	876,951	0.0007	0.9993	97.15
29.5	1,253,610,060	1,008,535	0.0008	0.9992	97.08
30.5	1,265,832,525	3,676,844	0.0029	0.9971	97.00
31.5	1,245,919,626	1,585,574	0.0013	0.9987	96.72
32.5	1,223,342,043	2,033,477	0.0017	0.9983	96.60
33.5	1,205,044,367	1,400,793	0.0012	0.9988	96.44
34.5	1,188,583,515	1,221,685	0.0010	0.9990	96.33
35.5	1,172,955,573	2,379,909	0.0020	0.9980	96.23
36.5	1,149,303,170	2,228,623	0.0019	0.9981	96.03
37.5	1,101,353,105	7,466,768	0.0068	0.9932	95.84
38.5	1,081,424,925	2,404,447	0.0022	0.9978	95.19

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	670,099,189	1,659,646	0.0025	0.9975	94.98
40.5	588,501,418	2,084,176	0.0035	0.9965	94.75
41.5	580,635,516	1,154,604	0.0020	0.9980	94.41
42.5	567,688,622	2,399,561	0.0042	0.9958	94.22
43.5	561,139,576	1,343,571	0.0024	0.9976	93.83
44.5	552,272,667	2,177,047	0.0039	0.9961	93.60
45.5	546,401,392	4,746,850	0.0087	0.9913	93.23
46.5	537,636,163	3,860,249	0.0072	0.9928	92.42
47.5	532,515,760	2,175,239	0.0041	0.9959	91.76
48.5	523,339,733	3,691,100	0.0071	0.9929	91.38
49.5	516,549,915	1,296,940	0.0025	0.9975	90.74
50.5	513,399,932	1,243,008	0.0024	0.9976	90.51
51.5	510,443,309	4,724,134	0.0093	0.9907	90.29
52.5	503,893,116	620,425	0.0012	0.9988	89.46
53.5	501,544,370	2,461,775	0.0049	0.9951	89.35
54.5	460,194,407	703,507	0.0015	0.9985	88.91
55.5	456,067,783	909,794	0.0020	0.9980	88.77
56.5	451,509,030	1,105,697	0.0024	0.9976	88.60
57.5	448,796,480	936,349	0.0021	0.9979	88.38
58.5	368,148,347	365,284	0.0010	0.9990	88.19
59.5	367,147,948	1,043,497	0.0028	0.9972	88.11
60.5	356,999,607	660,016	0.0018	0.9982	87.86
61.5	347,361,233	412,254	0.0012	0.9988	87.69
62.5	346,583,020	445,225	0.0013	0.9987	87.59
63.5	345,585,699	828,283	0.0024	0.9976	87.48
64.5	342,693,387	489,630	0.0014	0.9986	87.27
65.5	233,700,919	2,957,195	0.0127	0.9873	87.14
66.5	229,796,273	631,048	0.0027	0.9973	86.04
67.5	228,400,147	2,584,164	0.0113	0.9887	85.80
68.5	208,266,440	2,808,629	0.0135	0.9865	84.83
69.5	204,764,480	3,283,759	0.0160	0.9840	83.69
70.5	192,177,237	608,630	0.0032	0.9968	82.35
71.5	190,849,912	684,681	0.0036	0.9964	82.09
72.5	189,740,663	898,302	0.0047	0.9953	81.79
73.5	159,341,976	1,983,029	0.0124	0.9876	81.40
74.5	143,511,076	6,610,473	0.0461	0.9539	80.39
75.5	119,639,508	3,923,150	0.0328	0.9672	76.69
76.5	113,976,486	4,319,216	0.0379	0.9621	74.17
77.5	109,474,104	550,285	0.0050	0.9950	71.36
78.5	108,821,969	290,199	0.0027	0.9973	71.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	87,113,010	216,980	0.0025	0.9975	70.81
80.5	86,552,103	796,699	0.0092	0.9908	70.64
81.5	80,891,278	124,804	0.0015	0.9985	69.99
82.5	80,322,413	118,227	0.0015	0.9985	69.88
83.5	80,021,536	87,804	0.0011	0.9989	69.78
84.5	78,113,630	76,455	0.0010	0.9990	69.70
85.5	77,232,081	2,037,508	0.0264	0.9736	69.63
86.5	74,962,803	277,108	0.0037	0.9963	67.80
87.5	74,526,567	72,607	0.0010	0.9990	67.54
88.5	74,417,803	408,790	0.0055	0.9945	67.48
89.5	73,728,014	313,746	0.0043	0.9957	67.11
90.5	73,235,349	97,611	0.0013	0.9987	66.82
91.5	73,064,007	300,168	0.0041	0.9959	66.73
92.5	71,442,505	333,708	0.0047	0.9953	66.46
93.5	58,927,409	215,039	0.0036	0.9964	66.15
94.5	57,811,638	72,756	0.0013	0.9987	65.91
95.5	51,076,322	3,981	0.0001	0.9999	65.82
96.5	45,243,026	122,977	0.0027	0.9973	65.82
97.5	43,090,603	85,555	0.0020	0.9980	65.64
98.5	35,585,876	1,361,040	0.0382	0.9618	65.51
99.5	32,290,641	38,108	0.0012	0.9988	63.00
100.5	31,473,420	132,108	0.0042	0.9958	62.93
101.5	25,755,329	8,964	0.0003	0.9997	62.67
102.5	19,564,668	3,091	0.0002	0.9998	62.64
103.5	14,901,409	14,273	0.0010	0.9990	62.63
104.5					62.57

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,056,909,324	12,658	0.0000	1.0000	100.00
0.5	1,008,275,049	3,946,304	0.0039	0.9961	100.00
1.5	1,030,415,452	3,172,004	0.0031	0.9969	99.61
2.5	1,014,474,618	4,130,185	0.0041	0.9959	99.30
3.5	963,743,929	1,155,069	0.0012	0.9988	98.90
4.5	943,225,729	3,484,495	0.0037	0.9963	98.78
5.5	927,769,624	3,682,321	0.0040	0.9960	98.41
6.5	875,854,812	829,837	0.0009	0.9991	98.02
7.5	820,289,241	3,001,538	0.0037	0.9963	97.93
8.5	787,377,946	1,051,390	0.0013	0.9987	97.57
9.5	743,875,655	1,948,913	0.0026	0.9974	97.44
10.5	711,550,032	499,109	0.0007	0.9993	97.19
11.5	530,480,977	474,442	0.0009	0.9991	97.12
12.5	514,237,596	668,334	0.0013	0.9987	97.03
13.5	434,258,724	845,852	0.0019	0.9981	96.90
14.5	824,915,021	717,218	0.0009	0.9991	96.72
15.5	876,653,132	421,001	0.0005	0.9995	96.63
16.5	871,627,182	2,356,072	0.0027	0.9973	96.59
17.5	872,883,917	817,499	0.0009	0.9991	96.32
18.5	856,747,139	445,708	0.0005	0.9995	96.23
19.5	838,132,488	581,609	0.0007	0.9993	96.18
20.5	830,502,738	1,394,652	0.0017	0.9983	96.12
21.5	825,751,752	1,876,072	0.0023	0.9977	95.96
22.5	821,776,330	933,646	0.0011	0.9989	95.74
23.5	814,814,893	650,104	0.0008	0.9992	95.63
24.5	811,224,521	371,176	0.0005	0.9995	95.55
25.5	804,701,499	1,195,185	0.0015	0.9985	95.51
26.5	765,193,751	308,967	0.0004	0.9996	95.37
27.5	754,712,106	658,954	0.0009	0.9991	95.33
28.5	732,138,826	254,384	0.0003	0.9997	95.25
29.5	763,768,968	188,177	0.0002	0.9998	95.21
30.5	754,248,621	322,907	0.0004	0.9996	95.19
31.5	738,557,389	572,055	0.0008	0.9992	95.15
32.5	718,798,389	974,190	0.0014	0.9986	95.07
33.5	786,466,330	338,283	0.0004	0.9996	94.95
34.5	771,792,663	204,233	0.0003	0.9997	94.90
35.5	766,612,876	504,463	0.0007	0.9993	94.88
36.5	753,912,476	366,709	0.0005	0.9995	94.82
37.5	708,237,574	445,127	0.0006	0.9994	94.77
38.5	696,003,156	383,018	0.0006	0.9994	94.71

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	288,920,107	285,860	0.0010	0.9990	94.66
40.5	318,594,576	197,003	0.0006	0.9994	94.57
41.5	313,759,003	185,832	0.0006	0.9994	94.51
42.5	302,737,512	627,607	0.0021	0.9979	94.45
43.5	315,607,939	100,390	0.0003	0.9997	94.26
44.5	308,817,648	328,886	0.0011	0.9989	94.23
45.5	315,789,545	471,144	0.0015	0.9985	94.13
46.5	312,162,735	238,091	0.0008	0.9992	93.98
47.5	311,265,117	714,894	0.0023	0.9977	93.91
48.5	334,640,968	423,658	0.0013	0.9987	93.70
49.5	346,042,954	552,692	0.0016	0.9984	93.58
50.5	361,356,434	730,366	0.0020	0.9980	93.43
51.5	360,970,306	726,104	0.0020	0.9980	93.24
52.5	358,662,408	101,526	0.0003	0.9997	93.05
53.5	356,970,805	213,453	0.0006	0.9994	93.03
54.5	339,443,707	106,122	0.0003	0.9997	92.97
55.5	336,393,600	207,379	0.0006	0.9994	92.94
56.5	337,755,389	757,455	0.0022	0.9978	92.88
57.5	336,093,403	672,173	0.0020	0.9980	92.68
58.5	255,915,400	120,407	0.0005	0.9995	92.49
59.5	257,039,011	767,719	0.0030	0.9970	92.45
60.5	248,069,851	406,138	0.0016	0.9984	92.17
61.5	238,923,347	69,586	0.0003	0.9997	92.02
62.5	238,654,542	60,926	0.0003	0.9997	91.99
63.5	238,097,691	370,609	0.0016	0.9984	91.97
64.5	235,999,100	98,977	0.0004	0.9996	91.83
65.5	127,593,179	427,090	0.0033	0.9967	91.79
66.5	126,302,597	121,526	0.0010	0.9990	91.48
67.5	126,990,888	341,173	0.0027	0.9973	91.39
68.5	122,522,356	756,640	0.0062	0.9938	91.15
69.5	122,036,706	1,638,208	0.0134	0.9866	90.58
70.5	118,259,951	79,679	0.0007	0.9993	89.37
71.5	123,461,486	184,971	0.0015	0.9985	89.31
72.5	124,986,213	232,942	0.0019	0.9981	89.17
73.5	104,704,184	220,661	0.0021	0.9979	89.01
74.5	95,484,377	2,808,452	0.0294	0.9706	88.82
75.5	76,263,208	154,344	0.0020	0.9980	86.21
76.5	80,240,024	39,836	0.0005	0.9995	86.03
77.5	87,598,270	403,534	0.0046	0.9954	85.99
78.5	91,865,948	211,192	0.0023	0.9977	85.60

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	87,113,010	216,980	0.0025	0.9975	85.40
80.5	86,552,103	796,699	0.0092	0.9908	85.19
81.5	80,891,278	124,804	0.0015	0.9985	84.40
82.5	80,322,413	118,227	0.0015	0.9985	84.27
83.5	80,021,536	87,804	0.0011	0.9989	84.15
84.5	78,113,630	76,455	0.0010	0.9990	84.05
85.5	77,232,081	2,037,508	0.0264	0.9736	83.97
86.5	74,962,803	277,108	0.0037	0.9963	81.76
87.5	74,526,567	72,607	0.0010	0.9990	81.46
88.5	74,417,803	408,790	0.0055	0.9945	81.38
89.5	73,728,014	313,746	0.0043	0.9957	80.93
90.5	73,235,349	97,611	0.0013	0.9987	80.58
91.5	73,064,007	300,168	0.0041	0.9959	80.48
92.5	71,442,505	333,708	0.0047	0.9953	80.15
93.5	58,927,409	215,039	0.0036	0.9964	79.77
94.5	57,811,638	72,756	0.0013	0.9987	79.48
95.5	51,076,322	3,981	0.0001	0.9999	79.38
96.5	45,243,026	122,977	0.0027	0.9973	79.37
97.5	43,090,603	85,555	0.0020	0.9980	79.16
98.5	35,585,876	1,361,040	0.0382	0.9618	79.00
99.5	32,290,641	38,108	0.0012	0.9988	75.98
100.5	31,473,420	132,108	0.0042	0.9958	75.89
101.5	25,755,329	8,964	0.0003	0.9997	75.57
102.5	19,564,668	3,091	0.0002	0.9998	75.55
103.5	14,901,409	14,273	0.0010	0.9990	75.53
104.5					75.46

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-1995, 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,270,985,292	12,658	0.0000	1.0000	100.00
0.5	2,218,400,357	3,946,325	0.0018	0.9982	100.00
1.5	2,233,855,597	3,172,054	0.0014	0.9986	99.82
2.5	2,187,276,227	4,131,518	0.0019	0.9981	99.68
3.5	2,120,184,141	1,156,578	0.0005	0.9995	99.49
4.5	2,088,441,830	3,488,094	0.0017	0.9983	99.44
5.5	2,075,411,332	3,690,102	0.0018	0.9982	99.27
6.5	2,005,513,610	844,496	0.0004	0.9996	99.09
7.5	1,933,421,913	3,056,264	0.0016	0.9984	99.05
8.5	1,875,458,984	1,089,940	0.0006	0.9994	98.90
9.5	1,789,215,981	2,025,942	0.0011	0.9989	98.84
10.5	1,778,623,954	572,385	0.0003	0.9997	98.73
11.5	1,169,161,691	527,618	0.0005	0.9995	98.70
12.5	1,440,280,248	758,678	0.0005	0.9995	98.65
13.5	1,422,668,940	1,035,208	0.0007	0.9993	98.60
14.5	1,387,948,387	809,741	0.0006	0.9994	98.53
15.5	1,366,098,138	638,488	0.0005	0.9995	98.47
16.5	1,351,000,603	2,513,499	0.0019	0.9981	98.42
17.5	1,343,454,953	1,040,934	0.0008	0.9992	98.24
18.5	1,323,890,018	694,130	0.0005	0.9995	98.16
19.5	1,317,456,474	692,139	0.0005	0.9995	98.11
20.5	1,300,607,577	1,681,812	0.0013	0.9987	98.06
21.5	1,306,784,250	2,265,651	0.0017	0.9983	97.93
22.5	1,312,144,775	1,143,344	0.0009	0.9991	97.76
23.5	1,302,899,252	1,266,093	0.0010	0.9990	97.68
24.5	1,304,605,217	640,263	0.0005	0.9995	97.58
25.5	1,301,061,966	1,659,146	0.0013	0.9987	97.54
26.5	1,222,590,520	605,355	0.0005	0.9995	97.41
27.5	1,254,244,488	1,410,033	0.0011	0.9989	97.36
28.5	1,247,713,440	788,947	0.0006	0.9994	97.25
29.5	1,251,684,525	899,609	0.0007	0.9993	97.19
30.5	1,178,107,669	1,129,099	0.0010	0.9990	97.12
31.5	1,245,118,964	1,516,922	0.0012	0.9988	97.03
32.5	1,213,569,837	1,725,116	0.0014	0.9986	96.91
33.5	1,195,594,348	1,063,918	0.0009	0.9991	96.77
34.5	1,188,151,530	1,204,798	0.0010	0.9990	96.69
35.5	1,171,917,979	2,050,643	0.0017	0.9983	96.59
36.5	1,146,626,998	1,819,049	0.0016	0.9984	96.42
37.5	985,767,569	2,352,537	0.0024	0.9976	96.27
38.5	1,080,167,460	2,301,769	0.0021	0.9979	96.04

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	669,074,221	1,598,312	0.0024	0.9976	95.83
40.5	569,697,617	1,047,124	0.0018	0.9982	95.60
41.5	579,663,800	1,030,712	0.0018	0.9982	95.43
42.5	555,608,794	1,428,653	0.0026	0.9974	95.26
43.5	560,166,340	1,244,713	0.0022	0.9978	95.01
44.5	551,318,641	1,861,178	0.0034	0.9966	94.80
45.5	512,369,402	2,120,894	0.0041	0.9959	94.48
46.5	520,851,955	2,201,299	0.0042	0.9958	94.09
47.5	514,595,969	1,996,413	0.0039	0.9961	93.69
48.5	518,947,254	1,610,487	0.0031	0.9969	93.33
49.5	516,197,459	1,200,571	0.0023	0.9977	93.04
50.5	513,249,037	1,231,746	0.0024	0.9976	92.82
51.5	484,838,871	1,138,080	0.0023	0.9977	92.60
52.5	503,385,518	595,089	0.0012	0.9988	92.38
53.5	494,514,206	849,841	0.0017	0.9983	92.28
54.5	459,406,015	626,936	0.0014	0.9986	92.12
55.5	455,691,271	758,049	0.0017	0.9983	91.99
56.5	449,593,329	1,073,142	0.0024	0.9976	91.84
57.5	447,886,354	930,361	0.0021	0.9979	91.62
58.5	367,899,932	355,994	0.0010	0.9990	91.43
59.5	366,969,972	1,033,470	0.0028	0.9972	91.34
60.5	356,897,932	619,384	0.0017	0.9983	91.08
61.5	347,005,111	394,289	0.0011	0.9989	90.92
62.5	346,355,379	416,790	0.0012	0.9988	90.82
63.5	345,483,399	811,811	0.0023	0.9977	90.71
64.5	341,070,035	446,017	0.0013	0.9987	90.50
65.5	217,940,720	845,976	0.0039	0.9961	90.38
66.5	228,755,264	561,576	0.0025	0.9975	90.03
67.5	219,137,629	676,951	0.0031	0.9969	89.81
68.5	200,266,869	981,757	0.0049	0.9951	89.53
69.5	201,235,244	2,003,586	0.0100	0.9900	89.09
70.5	182,608,775	500,404	0.0027	0.9973	88.21
71.5	185,922,637	611,750	0.0033	0.9967	87.96
72.5	188,655,594	676,761	0.0036	0.9964	87.67
73.5	151,986,197	583,926	0.0038	0.9962	87.36
74.5	132,222,524	3,085,386	0.0233	0.9767	87.02
75.5	111,098,590	309,837	0.0028	0.9972	84.99
76.5	92,855,169	210,624	0.0023	0.9977	84.76
77.5	109,474,104	550,285	0.0050	0.9950	84.56
78.5	108,821,969	290,199	0.0027	0.9973	84.14

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	87,113,010	216,980	0.0025	0.9975	83.91
80.5	86,552,103	796,699	0.0092	0.9908	83.71
81.5	80,891,278	124,804	0.0015	0.9985	82.94
82.5	80,322,413	118,227	0.0015	0.9985	82.81
83.5	80,021,536	87,804	0.0011	0.9989	82.69
84.5	78,113,630	76,455	0.0010	0.9990	82.59
85.5	77,232,081	2,037,508	0.0264	0.9736	82.51
86.5	74,962,803	277,108	0.0037	0.9963	80.34
87.5	74,526,567	72,607	0.0010	0.9990	80.04
88.5	74,417,803	408,790	0.0055	0.9945	79.96
89.5	73,728,014	313,746	0.0043	0.9957	79.52
90.5	73,235,349	97,611	0.0013	0.9987	79.18
91.5	73,064,007	300,168	0.0041	0.9959	79.08
92.5	71,442,505	333,708	0.0047	0.9953	78.75
93.5	58,927,409	215,039	0.0036	0.9964	78.39
94.5	57,811,638	72,756	0.0013	0.9987	78.10
95.5	51,076,322	3,981	0.0001	0.9999	78.00
96.5	45,243,026	122,977	0.0027	0.9973	78.00
97.5	43,090,603	85,555	0.0020	0.9980	77.78
98.5	35,585,876	1,361,040	0.0382	0.9618	77.63
99.5	32,290,641	38,108	0.0012	0.9988	74.66
100.5	31,473,420	132,108	0.0042	0.9958	74.57
101.5	25,755,329	8,964	0.0003	0.9997	74.26
102.5	19,564,668	3,091	0.0002	0.9998	74.23
103.5	14,901,409	14,273	0.0010	0.9990	74.22
104.5					74.15

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	190,864	295,917	155		0	295,917-	155-
2005	3,800,647	394,701	10		0	394,701-	10-
2006	1,443,317	527,722	37		0	527,722-	37-
2007	718,449	500,322	70		0	500,322-	70-
2008	4,453	782,310			0	782,310-	
2009	1,541,351	647,604	42		0	647,604-	42-
2010	87,028	515,524	592		0	515,524-	592-
2011	1,823,138	1,233,175	68		0	1,233,175-	68-
2012	1,936,759	5,265,965	272		0	5,265,965-	272-
2013	2,359,795	4,542,758	193		0	4,542,758-	193-
2014	1,292,380	7,725,022	598		0	7,725,022-	598-
2015	1,515,827	144,427	10		0	144,427-	10-
2016	1,311,423	10,942,540	834		0	10,942,540-	834-
2017	5,709,025	4,049,664	71	222,456	4	3,827,208-	67-
2018	1,296,654	8,846,853	682		0	8,846,853-	682-
2019	4,953,895	6,272,334	127		0	6,272,334-	127-
2020	8,109,801	3,919,305	48	610,609	8	3,308,696-	41-
2021	3,250,379	6,894,771	212	3,331,503	102	3,563,268-	110-
2022	1,725,214	2,833,337	164		0	2,833,337-	164-
2023	1,383,148	1,896,362	137	2,491,957-	180-	4,388,319-	317-
TOTAL	44,453,546	68,230,613	153	1,672,612	4	66,558,002-	150-
THREE-YEAR MOVING AVERAGES							
04-06	1,811,609	406,113	22		0	406,113-	22-
05-07	1,987,471	474,248	24		0	474,248-	24-
06-08	722,073	603,451	84		0	603,451-	84-
07-09	754,751	643,412	85		0	643,412-	85-
08-10	544,277	648,479	119		0	648,479-	119-
09-11	1,150,506	798,768	69		0	798,768-	69-
10-12	1,282,309	2,338,221	182		0	2,338,221-	182-
11-13	2,039,898	3,680,633	180		0	3,680,633-	180-
12-14	1,862,978	5,844,582	314		0	5,844,582-	314-
13-15	1,722,667	4,137,402	240		0	4,137,402-	240-
14-16	1,373,210	6,270,663	457		0	6,270,663-	457-
15-17	2,845,425	5,045,544	177	74,152	3	4,971,392-	175-
16-18	2,772,367	7,946,352	287	74,152	3	7,872,200-	284-
17-19	3,986,524	6,389,617	160	74,152	2	6,315,465-	158-
18-20	4,786,783	6,346,164	133	203,536	4	6,142,628-	128-
19-21	5,438,025	5,695,470	105	1,314,038	24	4,381,433-	81-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 332 RESERVOIRS, DAMS AND WATERWAYS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	4,361,798	4,549,138	104	1,314,038	30	3,235,100-	74-
21-23	2,119,580	3,874,823	183	279,849	13	3,594,975-	170-
FIVE-YEAR AVERAGE							
19-23	3,884,487	4,363,222	112	290,031	7	4,073,191-	105-

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ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -11							
1958	17,040,802.17						
1959	319,804.25						
1961	1,241.61						
1965	2,062.49						
1966	16,945.87						
1970	647.86	35.00	2.86	18.53	0.02	0.0006	
1971	15,093.22	35.00	2.86	431.67	0.24	0.0069	104
1973	1,047.80	35.00	2.86	29.97	0.60	0.0171	18
1975	2,296.26	35.00	2.86	65.67	1.03	0.0294	68
1978	3,272.42	35.00	2.86	93.59	1.76	0.0503	165
1981	423,942.00	35.00	2.86	12,124.74	2.55	0.0729	30,888
1984	26,444.40	35.00	2.86	756.31	3.41	0.0974	2,576
1985	11,638.58	35.00	2.86	332.86	3.74	0.1069	1,244
1986	67,899.02	35.00	2.86	1,941.91	4.09	0.1169	7,935
1987	14,404.94	35.00	2.86	411.98	4.47	0.1277	1,840
1988	123,501.41	35.00	2.86	3,532.14	4.90	0.1400	17,290
1989	47,458.08	35.00	2.86	1,357.30	5.36	0.1531	7,268
1990	44,961.94	35.00	2.86	1,285.91	5.87	0.1677	7,541
1991	10,897.41	35.00	2.86	311.67	6.43	0.1837	2,002
1992	78,327.76	35.00	2.86	2,240.17	7.03	0.2009	15,733
1996	20,275.61	35.00	2.86	579.88	9.73	0.2780	5,637
1997	24,161.87	35.00	2.86	691.03	10.45	0.2986	7,214
2000	22,745.67	35.00	2.86	650.53	12.76	0.3646	8,292
2003	197,256.48	35.00	2.86	5,641.54	15.26	0.4360	86,004
2005	317,594.68	35.00	2.86	9,083.21	17.02	0.4863	154,443
2006	58,594.81	35.00	2.86	1,675.81	17.92	0.5120	30,001
2007	397,125.57	35.00	2.86	11,357.79	18.84	0.5383	213,769
2008	125,170.11	35.00	2.86	3,579.87	19.77	0.5649	70,704
2009	348,897.72	35.00	2.86	9,978.47	20.71	0.5917	206,446
2010	677,618.25	35.00	2.86	19,379.88	21.67	0.6191	419,541
2011	5,280,848.90	35.00	2.86	151,032.28	22.63	0.6466	3,414,438
2012	2,796,788.88	35.00	2.86	79,988.16	23.60	0.6743	1,885,847
2013	374,287.28	35.00	2.86	10,704.62	24.57	0.7020	262,750
2014	198,301.83	35.00	2.86	5,671.43	25.55	0.7300	144,760
2015	2,223,890.56	35.00	2.86	63,603.27	26.54	0.7583	1,686,354
2016	4,524,700.24	35.00	2.86	129,406.43	27.53	0.7866	3,558,993
2017	660,548.98	35.00	2.86	18,891.70	28.52	0.8149	538,255
2018	235,743.99	35.00	2.86	6,742.28	29.51	0.8431	198,765
2019	450,597.54	35.00	2.86	12,887.09	30.51	0.8717	392,790
2020	681.64	35.00	2.86	19.49	31.51	0.9003	614

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -11							
2021	243,305.56	35.00	2.86	6,958.54	32.50	0.9286	225,926
2022	958,014.45	35.00	2.86	27,399.21	33.50	0.9571	916,954
2023	2,514,855.33	35.00	2.86	71,924.86	34.50	0.9857	2,478,918
	40,904,695.44			672,781.79			17,002,087
NET SALVAGE ADJUSTMENT				74,006.00			1,870,230
	40,904,695.44			746,787.79			18,872,317
	COMPOSITE REMAINING LIFE, YEARS..					25.27	
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -11							
1919	455,785.34	97.72	1.02	4,649.01	4.22	0.0432	19,681
1922	2,418,837.64	95.73	1.04	25,155.91	4.23	0.0442	106,888
1923	60,971.53	95.05	1.05	640.20	4.23	0.0445	2,713
1927	65,160.22	92.25	1.08	703.73	4.24	0.0460	2,995
1928	1,182.13	91.53	1.09	12.89	4.25	0.0464	55
1934	44,812.70	87.07	1.15	515.35	4.26	0.0489	2,193
1936	3,695.49	85.52	1.17	43.24	4.26	0.0498	184
1937	94,416.72	84.74	1.18	1,114.12	4.27	0.0504	4,758
1938	3,428.75	83.96	1.19	40.80	4.27	0.0509	174
1939	1,302.85	83.16	1.20	15.63	4.27	0.0514	67
1940	11,526.48	82.36	1.21	139.47	4.27	0.0519	598
1941	11,525.78	81.56	1.23	141.77	4.27	0.0524	603
1942	1,881.03	80.75	1.24	23.32	4.28	0.0530	100
1943	5,079.92	79.93	1.25	63.50	4.28	0.0536	272
1944	2,497.82	79.11	1.26	31.47	4.28	0.0541	135
1945	47,072.18	78.29	1.28	602.52	4.28	0.0547	2,573
1946	3,287.38	77.46	1.29	42.41	4.28	0.0553	182
1947	5,552.87	76.62	1.31	72.74	4.28	0.0559	310
1949	5,872.24	74.93	1.33	78.10	4.29	0.0573	336
1950	111,149.08	74.08	1.35	1,500.51	4.29	0.0579	6,437
1951	7,121.73	73.23	1.37	97.57	4.29	0.0586	417
1952	732.13	72.37	1.38	10.10	4.29	0.0593	43
1953	5,020.85	71.51	1.40	70.29	4.29	0.0600	301

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -11							
1954	34,155.11	70.64	1.42	485.00	4.29	0.0607	2,074
1955	8,439.84	69.77	1.43	120.69	4.29	0.0615	519
1956	16,206.66	68.89	1.45	235.00	4.30	0.0624	1,012
1957	15,253.32	68.01	1.47	224.22	4.30	0.0632	964
1958	8,108.90	67.13	1.49	120.82	4.30	0.0641	519
1959	203,293.14	66.24	1.51	3,069.73	4.30	0.0649	13,198
1960	109,818.58	65.35	1.53	1,680.22	4.30	0.0658	7,226
1963	6,251.13	62.65	1.60	100.02	4.30	0.0686	429
1964	2,511.95	61.75	1.62	40.69	4.30	0.0696	175
1965	811.84	60.84	1.64	13.31	4.30	0.0707	57
1966	33,302.64	59.93	1.67	556.15	4.30	0.0718	2,389
1968	3,493.99	58.10	1.72	60.10	4.31	0.0742	259
1969	975.73	57.18	1.75	17.08	4.31	0.0754	74
1971	530,067.04	55.33	1.81	9,594.21	4.31	0.0779	41,292
1972	19,019.44	54.40	1.84	349.96	4.31	0.0792	1,507
1973	226,583.29	53.47	1.87	4,237.11	4.31	0.0806	18,265
1974	149,788.56	52.54	1.90	2,845.98	4.31	0.0820	12,287
1975	781.97	51.60	1.94	15.17	4.31	0.0835	65
1976	1,345.14	50.67	1.97	26.50	4.31	0.0851	114
1977	222,283.04	49.73	2.01	4,467.89	4.31	0.0867	19,265
1978	278,068.30	48.78	2.05	5,700.40	4.31	0.0884	24,570
1979	3,410.23	47.84	2.09	71.27	4.31	0.0901	307
1981	1,702.78	45.94	2.18	37.12	4.32	0.0940	160
1982	1,549.21	44.99	2.22	34.39	4.32	0.0960	149
1983	1,149,444.38	44.04	2.27	26,092.39	4.32	0.0981	112,749
1985	18,737.55	42.13	2.37	444.08	4.32	0.1025	1,921
1986	82,783.73	41.17	2.43	2,011.64	4.32	0.1049	8,686
1987	2,810,161.02	40.21	2.49	69,973.01	4.32	0.1074	301,924
1988	143,623.24	39.25	2.55	3,662.39	4.32	0.1101	15,807
1989	97,816.23	38.28	2.61	2,553.00	4.32	0.1129	11,039
1990	278,089.53	37.32	2.68	7,452.80	4.32	0.1158	32,192
1991	192,858.57	36.35	2.75	5,303.61	4.32	0.1188	22,919
1992	464,756.73	35.38	2.83	13,152.62	4.32	0.1221	56,747
1993	450,980.77	34.41	2.91	13,123.54	4.32	0.1255	56,616
1994	158,487.97	33.44	2.99	4,738.79	4.32	0.1292	20,475
1995	7,627,425.44	32.47	3.08	234,924.70	4.32	0.1331	1,014,829
1996	1,558,126.13	31.50	3.17	49,392.60	4.32	0.1371	213,681
1997	1,340,914.26	30.52	3.28	43,981.99	4.32	0.1416	189,806
1998	822,980.61	29.54	3.39	27,899.04	4.32	0.1462	120,353

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -11							
1999	45,242.87	28.57	3.50	1,583.50	4.32	0.1512	6,841
2000	72,251.13	27.59	3.62	2,615.49	4.32	0.1566	11,313
2001	20,256.87	26.61	3.76	761.66	4.32	0.1623	3,289
2002	25,849.78	25.63	3.90	1,008.14	4.32	0.1686	4,357
2003	1.08	24.65	4.06	0.04	4.32	0.1753	
2005	117.66	22.68	4.41	5.19	4.32	0.1905	22
2006	153,527.40	21.69	4.61	7,077.61	4.33	0.1996	30,649
2007	1,525,098.65	20.71	4.83	73,662.26	4.33	0.2091	318,868
2008	4,260.13	19.72	5.07	215.99	4.33	0.2196	935
2009	7,234,430.47	18.73	5.34	386,318.59	4.33	0.2312	1,672,456
2010	1,075,428.15	17.74	5.64	60,654.15	4.33	0.2441	262,491
2011	9,634.72	16.76	5.97	575.19	4.33	0.2584	2,489
2012	831,633.18	15.77	6.34	52,725.54	4.33	0.2746	228,342
2013	32,230.70	14.77	6.77	2,182.02	4.33	0.2932	9,449
2015	375,760.80	12.79	7.82	29,384.49	4.33	0.3386	127,214
2016	7,245,505.76	11.80	8.47	613,694.34	4.33	0.3670	2,658,738
2019	276,640.88	8.81	11.35	31,398.74	4.33	0.4915	135,966
2020	1,393,140.70	7.82	12.79	178,182.70	4.33	0.5537	771,396
2022	1,019,236.51	5.83	17.15	174,799.06	4.33	0.7427	756,997
2023	521,801.80	4.83	20.70	108,012.97	4.33	0.8965	467,785
	44,304,370.09			2,299,431.55			9,948,232
NET SALVAGE ADJUSTMENT				252,937.47			1,094,306
	44,304,370.09			2,552,369.02			11,042,538
	COMPOSITE REMAINING LIFE, YEARS..					4.33	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -11							
1919	755,408.84	99.89	1.00	7,554.09	7.38	0.0739	55,810
1926	3,629.24	95.34	1.05	38.11	7.45	0.0781	284
1930	11,419,303.60	92.55	1.08	123,328.48	7.48	0.0808	922,908
1931	894,265.67	91.83	1.09	9,747.50	7.49	0.0816	72,936
1932	2,673.78	91.11	1.10	29.41	7.50	0.0823	220

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -11							
1933	66,785.00	90.38	1.11	741.31	7.50	0.0830	5,542
1934	158,791.46	89.64	1.12	1,778.46	7.51	0.0838	13,304
1935	604.97	88.89	1.12	6.78	7.52	0.0846	51
1936	5,888.34	88.14	1.13	66.54	7.53	0.0854	503
1937	9,872.62	87.38	1.14	112.55	7.53	0.0862	851
1938	4,431.33	86.62	1.15	50.96	7.54	0.0871	386
1939	2,684.99	85.85	1.16	31.15	7.54	0.0878	236
1940	5,172.64	85.07	1.18	61.04	7.55	0.0888	459
1941	11,956.08	84.28	1.19	142.28	7.56	0.0897	1,072
1942	8,535.58	83.49	1.20	102.43	7.56	0.0906	773
1943	3,266.65	82.70	1.21	39.53	7.57	0.0915	299
1944	2,313.75	81.90	1.22	28.23	7.57	0.0924	214
1946	19,400.84	80.27	1.25	242.51	7.58	0.0944	1,832
1947	624,946.17	79.46	1.26	7,874.32	7.59	0.0955	59,695
1948	16,244,189.57	78.63	1.27	206,301.21	7.59	0.0965	1,568,052
1949	34,029.87	77.80	1.29	438.99	7.60	0.0977	3,324
1950	6,553.33	76.97	1.30	85.19	7.60	0.0987	647
1951	122,328.76	76.13	1.31	1,602.51	7.60	0.0998	12,212
1952	77,334.52	75.29	1.33	1,028.55	7.61	0.1011	7,817
1953	8,925,252.47	74.44	1.34	119,598.38	7.61	0.1022	912,429
1954	24,833.37	73.59	1.36	337.73	7.62	0.1036	2,571
1955	20,759.26	72.73	1.37	284.40	7.62	0.1048	2,175
1956	44,027.00	71.87	1.39	611.98	7.62	0.1060	4,668
1957	117,456.61	71.00	1.41	1,656.14	7.63	0.1075	12,622
1958	59,700.83	70.13	1.43	853.72	7.63	0.1088	6,495
1959	98,501.39	69.26	1.44	1,418.42	7.63	0.1102	10,851
1960	67,971.13	68.38	1.46	992.38	7.64	0.1117	7,594
1961	15,627.52	67.50	1.48	231.29	7.64	0.1132	1,769
1962	20,767.88	66.61	1.50	311.52	7.64	0.1147	2,382
1963	22,756.72	65.72	1.52	345.90	7.65	0.1164	2,649
1964	8,678.94	64.83	1.54	133.66	7.65	0.1180	1,024
1965	110,993.71	63.93	1.56	1,731.50	7.65	0.1197	13,282
1966	87,439.56	63.03	1.59	1,390.29	7.66	0.1215	10,627
1967	84,461.55	62.13	1.61	1,359.83	7.66	0.1233	10,413
1968	130,756.82	61.22	1.63	2,131.34	7.66	0.1251	16,360
1969	11,038.27	60.31	1.66	183.24	7.66	0.1270	1,402
1970	81,385.19	59.40	1.68	1,367.27	7.67	0.1291	10,508
1971	70,985.42	58.48	1.71	1,213.85	7.67	0.1312	9,310
1972	73,004.41	57.56	1.74	1,270.28	7.67	0.1333	9,728

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -11							
1973	248,525.16	56.64	1.77	4,398.90	7.67	0.1354	33,655
1974	133,343.68	55.72	1.79	2,386.85	7.68	0.1378	18,379
1975	318,416.07	54.79	1.83	5,827.01	7.68	0.1402	44,632
1976	217,823.74	53.86	1.86	4,051.52	7.68	0.1426	31,059
1977	140,028.17	52.93	1.89	2,646.53	7.68	0.1451	20,318
1978	188,591.98	51.99	1.92	3,620.97	7.68	0.1477	27,859
1979	130,748.26	51.06	1.96	2,562.67	7.69	0.1506	19,692
1980	163,848.17	50.12	2.00	3,276.96	7.69	0.1534	25,139
1981	389,236.15	49.18	2.03	7,901.49	7.69	0.1564	60,861
1982	1,386,280.33	48.23	2.07	28,696.00	7.69	0.1594	221,029
1983	430,988.20	47.29	2.11	9,093.85	7.69	0.1626	70,083
1984	113,069.08	46.34	2.16	2,442.29	7.70	0.1662	18,788
1985	263,898.12	45.39	2.20	5,805.76	7.70	0.1696	44,768
1986	773,998.53	44.44	2.25	17,414.97	7.70	0.1733	134,111
1987	644,661.07	43.48	2.30	14,827.20	7.70	0.1771	114,163
1988	715,113.02	42.53	2.35	16,805.16	7.70	0.1811	129,471
1989	1,716,512.89	41.57	2.41	41,367.96	7.70	0.1852	317,950
1990	999,767.44	40.61	2.46	24,594.28	7.70	0.1896	189,566
1991	1,109,390.90	39.65	2.52	27,956.65	7.71	0.1945	215,721
1992	537,832.15	38.68	2.59	13,929.85	7.71	0.1993	107,206
1993	326,143.36	37.72	2.65	8,642.80	7.71	0.2044	66,664
1994	582,815.08	36.75	2.72	15,852.57	7.71	0.2098	122,275
1995	1,106,639.97	35.79	2.79	30,875.26	7.71	0.2154	238,392
1996	908,703.78	34.82	2.87	26,079.80	7.71	0.2214	201,205
1997	359,463.78	33.85	2.95	10,604.18	7.71	0.2278	81,875
1998	1,109,251.61	32.88	3.04	33,721.25	7.71	0.2345	260,108
1999	307,628.36	31.90	3.13	9,628.77	7.72	0.2420	74,449
2000	493,052.55	30.93	3.23	15,925.60	7.72	0.2496	123,066
2001	145,392.19	29.95	3.34	4,856.10	7.72	0.2578	37,476
2002	864,933.92	28.97	3.45	29,840.22	7.72	0.2665	230,488
2003	3,772,712.08	28.00	3.57	134,685.82	7.72	0.2757	1,040,174
2004	20,024,123.79	27.02	3.70	740,892.58	7.72	0.2857	5,721,092
2005	12,574,040.62	26.04	3.84	482,843.16	7.72	0.2965	3,727,826
2006	829,043.85	25.06	3.99	33,078.85	7.72	0.3081	255,395
2007	180,839.03	24.07	4.15	7,504.82	7.72	0.3207	58,001
2008	2,511,795.35	23.09	4.33	108,760.74	7.72	0.3343	839,794
2009	1,826,088.84	22.10	4.52	82,539.22	7.73	0.3498	638,711
2010	3,961,796.86	21.12	4.73	187,392.99	7.73	0.3660	1,450,018
2011	646,848.85	20.13	4.97	32,148.39	7.73	0.3840	248,390

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -11							
2012	686,521.03	19.14	5.22	35,836.40	7.73	0.4039	277,265
2013	871,914.46	18.16	5.51	48,042.49	7.73	0.4257	371,139
2014	3,527,863.32	17.17	5.82	205,321.65	7.73	0.4502	1,588,244
2015	2,024,781.33	16.18	6.18	125,131.49	7.73	0.4778	967,339
2016	6,154,304.05	15.19	6.58	404,953.21	7.73	0.5089	3,131,864
2017	2,362,894.27	14.20	7.04	166,347.76	7.73	0.5444	1,286,289
2018	6,417,043.42	13.20	7.58	486,411.89	7.73	0.5856	3,757,885
2019	10,847,669.50	12.21	8.19	888,424.13	7.73	0.6331	6,867,551
2020	22,404,041.12	11.22	8.91	1,996,200.06	7.73	0.6890	15,435,264
2021	4,116,996.52	10.22	9.78	402,642.26	7.73	0.7564	3,113,931
2022	3,348,454.95	9.23	10.83	362,637.67	7.73	0.8375	2,804,298
2023	9,056,977.09	8.23	12.15	1,100,422.72	7.73	0.9393	8,506,766
	175,533,613.69			8,956,706.97			69,145,970
NET SALVAGE ADJUSTMENT				985,237.77			7,606,057
	175,533,613.69			9,941,944.74			76,752,027
	COMPOSITE REMAINING LIFE, YEARS..					7.72	
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -11							
1927	3,236,523.77	116.31	0.86	27,834.10	36.45	0.3134	1,014,294
1928	5,221.58	116.10	0.86	44.91	36.83	0.3172	1,656
1929	1,344.00	115.87	0.86	11.56	37.21	0.3211	432
1930	3,432.85	115.64	0.86	29.52	37.58	0.3250	1,116
1931	540.00	115.39	0.87	4.70	37.95	0.3289	178
1940	2,862.08	112.75	0.89	25.47	41.10	0.3645	1,043
1943	19,246.59	111.68	0.90	173.22	42.06	0.3766	7,248
1948	1,071.50	109.68	0.91	9.75	43.57	0.3973	426
1949	824.59	109.24	0.92	7.59	43.86	0.4015	331
1955	7,256.82	106.41	0.94	68.21	45.45	0.4271	3,100
1958	5,357,897.95	104.86	0.95	50,900.03	46.18	0.4404	2,359,618
1959	122,254.76	104.32	0.96	1,173.65	46.41	0.4449	54,389
1962	414,676.02	102.63	0.97	4,022.36	47.08	0.4587	190,228

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -11							
1963	2,709.74	102.05	0.98	26.56	47.29	0.4634	1,256
1965	507.86	100.86	0.99	5.03	47.70	0.4729	240
1966	7,370.14	100.25	1.00	73.70	47.90	0.4778	3,522
1968	12,497.37	99.01	1.01	126.22	48.28	0.4876	6,094
1969	1,082.84	98.37	1.02	11.04	48.46	0.4926	533
1970	5,838.31	97.72	1.02	59.55	48.64	0.4978	2,906
1971	3,819.28	97.07	1.03	39.34	48.82	0.5029	1,921
1972	21,178.98	96.40	1.04	220.26	48.99	0.5082	10,763
1973	26,661.82	95.73	1.04	277.28	49.16	0.5135	13,692
1974	4,417.74	95.05	1.05	46.39	49.32	0.5189	2,292
1975	9,458.00	94.36	1.06	100.25	49.48	0.5244	4,959
1976	537.89	93.67	1.07	5.76	49.64	0.5300	285
1977	26,818.39	92.96	1.08	289.64	49.79	0.5356	14,364
1978	11,369.93	92.25	1.08	122.80	49.94	0.5414	6,155
1980	8,666.86	90.81	1.10	95.34	50.23	0.5531	4,794
1983	13,583.53	88.58	1.13	153.49	50.63	0.5716	7,764
1984	585,298.00	87.83	1.14	6,672.40	50.76	0.5779	338,261
1985	64,641.49	87.07	1.15	743.38	50.89	0.5845	37,781
1986	708.23	86.30	1.16	8.22	51.01	0.5911	419
1987	25,036.48	85.52	1.17	292.93	51.13	0.5979	14,969
1988	5,001.63	84.74	1.18	59.02	51.25	0.6048	3,025
1989	100,988.52	83.96	1.19	1,201.76	51.36	0.6117	61,777
1990	71,441.88	83.16	1.20	857.30	51.47	0.6189	44,218
1991	3,311,378.76	82.36	1.21	40,067.68	51.58	0.6263	2,073,817
1992	16,568.43	81.56	1.23	203.79	51.69	0.6338	10,501
1993	153,168.00	80.75	1.24	1,899.28	51.79	0.6414	98,236
1995	258,510.55	79.11	1.26	3,257.23	51.99	0.6572	169,891
1996	5,386.00	78.29	1.28	68.94	52.09	0.6654	3,584
1997	18,922.84	77.46	1.29	244.10	52.18	0.6736	12,747
1998	103,699.69	76.62	1.31	1,358.47	52.27	0.6822	70,744
1999	9,554.19	75.78	1.32	126.12	52.36	0.6910	6,601
2000	127,965.96	74.93	1.33	1,701.95	52.45	0.7000	89,575
2001	18,066.82	74.08	1.35	243.90	52.53	0.7091	12,811
2006	129,566.64	69.77	1.43	1,852.80	52.92	0.7585	98,275
2008	666,022.67	68.01	1.47	9,790.53	53.06	0.7802	519,618
2009	675,546.92	67.13	1.49	10,065.65	53.13	0.7915	534,662
2010	150,859.90	66.24	1.51	2,277.98	53.20	0.8031	121,162
2012	24,892.91	64.45	1.55	385.84	53.33	0.8275	20,598
2014	31,072.32	62.65	1.60	497.16	53.45	0.8532	26,509

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -11							
2015	1,042,369.25	61.75	1.62	16,886.38	53.51	0.8666	903,275
2016	198,605.57	60.84	1.64	3,257.13	53.56	0.8803	174,840
2019	503,495.41	58.10	1.72	8,660.12	53.72	0.9246	465,537
	17,628,440.25			198,637.78			9,629,032
NET SALVAGE ADJUSTMENT				21,850.16			1,059,194
	17,628,440.25			220,487.94			10,688,226
	COMPOSITE REMAINING LIFE, YEARS..					48.48	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -11							
1924	638,753.54	103.86	0.96	6,132.03	17.32	0.1668	106,519
1925	5,698,332.09	103.30	0.97	55,273.82	17.38	0.1683	958,744
1926	1,578,948.27	102.73	0.97	15,315.80	17.44	0.1698	268,058
1928	5,093.63	101.56	0.98	49.92	17.55	0.1728	880
1929	19,594.14	100.96	0.99	193.98	17.61	0.1744	3,418
1930	38,878.48	100.36	1.00	388.78	17.66	0.1760	6,841
1931	84,035.05	99.74	1.00	840.35	17.71	0.1776	14,921
1932	11,917.73	99.11	1.01	120.37	17.76	0.1792	2,136
1933	56,982.43	98.48	1.02	581.22	17.81	0.1809	10,305
1936	8,305.88	96.52	1.04	86.38	17.95	0.1860	1,545
1939	2,236.67	94.48	1.06	23.71	18.07	0.1913	428
1942	2,023,919.41	92.37	1.08	21,858.33	18.19	0.1969	398,570
1944	21,254,946.83	90.93	1.10	233,804.42	18.26	0.2008	4,268,206
1945	721.75	90.19	1.11	8.01	18.30	0.2029	146
1946	82,117.45	89.45	1.12	919.72	18.33	0.2049	16,828
1948	158,965.13	87.95	1.14	1,812.20	18.39	0.2091	33,240
1949	4,842.51	87.19	1.15	55.69	18.42	0.2113	1,023
1950	2,415.00	86.43	1.16	28.01	18.45	0.2135	516
1951	573.56	85.65	1.17	6.71	18.48	0.2158	124
1952	512.65	84.87	1.18	6.05	18.51	0.2181	112
1954	29,970.36	83.30	1.20	359.64	18.57	0.2229	6,681
1955	17,164,611.12	82.50	1.21	207,691.79	18.59	0.2253	3,867,702

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -11							
1956	15,011.04	81.69	1.22	183.13	18.62	0.2279	3,421
1957	38,185.15	80.89	1.24	473.50	18.64	0.2304	8,799
1958	24,499.68	80.07	1.25	306.25	18.67	0.2332	5,713
1959	48,234.91	79.25	1.26	607.76	18.69	0.2358	11,376
1960	1,509.03	78.43	1.28	19.32	18.71	0.2386	360
1961	683.00	77.60	1.29	8.81	18.73	0.2414	165
1962	59,489.90	76.76	1.30	773.37	18.76	0.2444	14,539
1964	8,081.01	75.08	1.33	107.48	18.80	0.2504	2,023
1965	191,323.86	74.23	1.35	2,582.87	18.82	0.2535	48,508
1966	59,492.14	73.37	1.36	809.09	18.84	0.2568	15,276
1967	7,656.68	72.51	1.38	105.66	18.85	0.2600	1,990
1968	57,257.84	71.65	1.40	801.61	18.87	0.2634	15,079
1969	969.42	70.78	1.41	13.67	18.89	0.2669	259
1970	29,757.04	69.91	1.43	425.53	18.91	0.2705	8,049
1971	2,541.73	69.04	1.45	36.86	18.92	0.2740	697
1972	31,554.41	68.16	1.47	463.85	18.94	0.2779	8,768
1973	3,031.27	67.27	1.49	45.17	18.96	0.2819	854
1974	250,533.72	66.39	1.51	3,783.06	18.97	0.2857	71,588
1975	14,302.63	65.50	1.53	218.83	18.99	0.2899	4,147
1976	66,716.19	64.60	1.55	1,034.10	19.00	0.2941	19,623
1977	5,608.95	63.71	1.57	88.06	19.02	0.2985	1,674
1978	4,734.34	62.81	1.59	75.28	19.03	0.3030	1,434
1979	247,624.87	61.90	1.62	4,011.52	19.05	0.3078	76,207
1980	19,268.51	60.99	1.64	316.00	19.06	0.3125	6,022
1981	95,012.72	60.08	1.66	1,577.21	19.07	0.3174	30,158
1982	22,671.91	59.17	1.69	383.16	19.08	0.3225	7,311
1983	5,914.31	58.25	1.72	101.73	19.10	0.3279	1,939
1984	20,278.45	57.33	1.74	352.85	19.11	0.3333	6,759
1985	61,169.07	56.41	1.77	1,082.69	19.12	0.3390	20,733
1986	194,565.30	55.49	1.80	3,502.18	19.13	0.3448	67,076
1987	787,943.58	54.56	1.83	14,419.37	19.14	0.3508	276,418
1988	2,793,365.58	53.63	1.86	51,956.60	19.15	0.3571	997,455
1989	642,334.48	52.70	1.90	12,204.36	19.16	0.3636	233,534
1990	267,451.79	51.76	1.93	5,161.82	19.17	0.3704	99,053
1991	825,683.71	50.82	1.97	16,265.97	19.18	0.3774	311,621
1992	188,742.01	49.88	2.00	3,774.84	19.19	0.3847	72,613
1993	21,936.00	48.94	2.04	447.49	19.20	0.3923	8,606
1994	154,037.03	48.00	2.08	3,203.97	19.21	0.4002	61,647
1995	128,016.64	47.05	2.13	2,726.75	19.22	0.4085	52,295

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -11							
1996	1,010.64	46.10	2.17	21.93	19.23	0.4171	422
1997	2,799,071.31	45.15	2.21	61,859.48	19.24	0.4261	1,192,796
1998	68,758.71	44.20	2.26	1,553.95	19.25	0.4355	29,946
2001	1,705,832.48	41.33	2.42	41,281.15	19.27	0.4663	795,344
2002	97,160.06	40.37	2.48	2,409.57	19.28	0.4776	46,402
2003	66,858.53	39.41	2.54	1,698.21	19.29	0.4895	32,725
2004	280,374.04	38.44	2.60	7,289.73	19.29	0.5018	140,697
2005	479,108.64	37.48	2.67	12,792.20	19.30	0.5149	246,712
2006	1,900,553.56	36.51	2.74	52,075.17	19.31	0.5289	1,005,203
2007	206,433.77	35.54	2.81	5,800.79	19.31	0.5433	112,162
2008	18,061.91	34.58	2.89	521.99	19.32	0.5587	10,091
2009	10,182.37	33.60	2.98	303.43	19.32	0.5750	5,855
2010	59,345,689.81	32.63	3.06	1,815,978.11	19.33	0.5924	35,156,387
2011	1,869,885.74	31.66	3.16	59,088.39	19.34	0.6109	1,142,257
2012	4,522,312.49	30.68	3.26	147,427.39	19.34	0.6304	2,850,775
2014	9,554,758.38	28.73	3.48	332,505.59	19.35	0.6735	6,435,225
2015	5,010,810.37	27.75	3.60	180,389.17	19.36	0.6977	3,495,842
2016	5,414,980.18	26.77	3.74	202,520.26	19.36	0.7232	3,916,114
2017	1,480,136.09	25.79	3.88	57,429.28	19.37	0.7511	1,111,686
2018	3,236,279.68	24.81	4.03	130,422.07	19.37	0.7807	2,526,661
2021	127,701.78	21.86	4.57	5,835.97	19.38	0.8866	113,214
	154,459,824.12			3,799,212.53			72,907,248
NET SALVAGE ADJUSTMENT				417,913.38			8,019,797
	154,459,824.12			4,217,125.91			80,927,045
COMPOSITE REMAINING LIFE, YEARS..						19.19	
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -11							
1919	260,813.00	95.51	1.05	2,738.54	0.99	0.0104	2,705
1920	1,543.00	94.82	1.05	16.20	0.99	0.0104	16
1921	680.00	94.13	1.06	7.21	0.99	0.0105	7
1923	8,379.00	92.73	1.08	90.49	0.99	0.0107	89

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -11							
1927	2,376.00	89.83	1.11	26.37	1.00	0.0111	26
1928	748.00	89.08	1.12	8.38	1.00	0.0112	8
1930	9,538.00	87.57	1.14	108.73	1.00	0.0114	109
1931	6,550.00	86.81	1.15	75.32	1.00	0.0115	75
1932	2,102.00	86.04	1.16	24.38	1.00	0.0116	24
1938	2,306.00	81.29	1.23	28.36	1.00	0.0123	28
1939	24,384.00	80.48	1.24	302.36	1.00	0.0124	303
1941	18,702.00	78.84	1.27	237.52	1.00	0.0127	237
1942	26,816.00	78.01	1.28	343.24	1.00	0.0128	344
1944	8,661.00	76.34	1.31	113.46	1.00	0.0131	113
1946	896.00	74.65	1.34	12.01	1.00	0.0134	12
1951	5,148.00	70.35	1.42	73.10	1.00	0.0142	73
1953	836.00	68.60	1.46	12.21	1.00	0.0146	12
1954	2,674.00	67.72	1.48	39.58	1.00	0.0148	39
1955	1,643.00	66.83	1.50	24.64	1.00	0.0150	25
1956	952.00	65.94	1.52	14.47	1.00	0.0152	14
1958	6,891.00	64.16	1.56	107.50	1.00	0.0156	107
1959	1,677.00	63.26	1.58	26.50	1.00	0.0158	27
1961	1,988.00	61.45	1.63	32.40	1.00	0.0163	32
1963	3,749.00	59.63	1.68	62.98	1.00	0.0168	63
1964	6,616.00	58.71	1.70	112.47	1.00	0.0170	113
1965	508.00	57.79	1.73	8.79	1.00	0.0173	9
1966	7,810.00	56.87	1.76	137.46	1.00	0.0176	137
1968	1,205.00	55.02	1.82	21.93	1.00	0.0182	22
1970	912.00	53.16	1.88	17.15	1.00	0.0188	17
1975	1,191.00	48.47	2.06	24.53	1.00	0.0206	25
1977	8,638.00	46.58	2.15	185.72	1.00	0.0215	185
1979	506.00	44.67	2.24	11.33	1.00	0.0224	11
1980	10,671.00	43.72	2.29	244.37	1.00	0.0229	244
1981	9,626.00	42.77	2.34	225.25	1.00	0.0234	225
1982	23,486.00	41.81	2.39	561.32	1.00	0.0239	562
1983	144,264.00	40.85	2.45	3,534.47	1.00	0.0245	3,532
1984	151,027.00	39.89	2.51	3,790.78	1.00	0.0251	3,786
1985	677,765.00	38.93	2.57	17,418.56	1.00	0.0257	17,412
1986	179,771.00	37.96	2.63	4,727.98	1.00	0.0263	4,735
1987	360,248.00	37.00	2.70	9,726.70	1.00	0.0270	9,738
1988	52,442.00	36.03	2.78	1,457.89	1.00	0.0278	1,455
1989	538,417.00	35.06	2.85	15,344.88	1.00	0.0285	15,356
1990	796,521.00	34.09	2.93	23,338.07	1.00	0.0293	23,362

PACIFIC GAS AND ELECTRIC COMPANY
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -11							
1991	729,883.00	33.12	3.02	22,042.47	1.00	0.0302	22,035
1992	1,020,922.00	32.15	3.11	31,750.67	1.00	0.0311	31,751
1993	58,343.00	31.17	3.21	1,872.81	1.00	0.0321	1,872
1995	313,013.00	29.22	3.42	10,705.04	1.00	0.0342	10,711
1996	3,719.87	28.24	3.54	131.68	1.00	0.0354	132
1997	4,466.57	27.26	3.67	163.92	1.00	0.0367	164
1999	2,394.38	25.30	3.95	94.58	1.00	0.0395	95
2016	26,170.44	8.48	11.79	3,085.49	1.00	0.1179	3,086
	5,530,588.26			155,262.26			155,260
NET SALVAGE ADJUSTMENT				17,078.85			17,079
	5,530,588.26			172,341.11			172,339
COMPOSITE REMAINING LIFE, YEARS..						1.00	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -11							
1928	6,220,172.25	114.51	0.87	54,115.50	34.73	0.3033	1,886,516
1929	21,115.54	114.22	0.88	185.82	35.04	0.3068	6,478
1930	5,654.01	113.93	0.88	49.76	35.35	0.3103	1,754
1931	26,897.33	113.62	0.88	236.70	35.66	0.3139	8,442
1939	51,975.30	110.78	0.90	467.78	37.95	0.3426	17,805
1942	1,682.05	109.53	0.91	15.31	38.74	0.3537	595
1943	1,262.76	109.10	0.92	11.62	38.99	0.3574	451
1945	2,500.56	108.19	0.92	23.01	39.48	0.3649	912
1946	551.90	107.72	0.93	5.13	39.72	0.3687	204
1947	10,967.89	107.24	0.93	102.00	39.95	0.3725	4,086
1949	10,366.94	106.25	0.94	97.45	40.40	0.3802	3,942
1954	40,694.79	103.58	0.97	394.74	41.44	0.4001	16,281
1955	6,790.15	103.02	0.97	65.86	41.63	0.4041	2,744
1956	1,891.64	102.44	0.98	18.54	41.83	0.4083	772
1957	6,644.29	101.86	0.98	65.11	42.01	0.4124	2,740
1958	3,031.08	101.26	0.99	30.01	42.19	0.4167	1,263
1959	1,461.60	100.66	0.99	14.47	42.37	0.4209	615

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -11							
1961	756.12	99.43	1.01	7.64	42.71	0.4296	325
1962	13,664.31	98.79	1.01	138.01	42.88	0.4341	5,931
1963	14,569.18	98.15	1.02	148.61	43.04	0.4385	6,389
1964	1,192.24	97.51	1.03	12.28	43.19	0.4429	528
1965	4,154.35	96.85	1.03	42.79	43.35	0.4476	1,859
1966	15,615.08	96.18	1.04	162.40	43.50	0.4523	7,062
1967	8,150.57	95.51	1.05	85.58	43.64	0.4569	3,724
1968	55,459.86	94.82	1.05	582.33	43.78	0.4617	25,607
1969	10,554.87	94.13	1.06	111.88	43.92	0.4666	4,925
1970	139,633.60	93.43	1.07	1,494.08	44.06	0.4716	65,848
1971	48,593.73	92.73	1.08	524.81	44.19	0.4765	23,157
1972	35,163.39	92.01	1.09	383.28	44.32	0.4817	16,938
1973	8,911.43	91.29	1.10	98.03	44.45	0.4869	4,339
1974	62,472.54	90.56	1.10	687.20	44.57	0.4922	30,746
1975	6,704.25	89.83	1.11	74.42	44.69	0.4975	3,335
1976	95,462.00	89.08	1.12	1,069.17	44.81	0.5030	48,020
1977	59,948.02	88.33	1.13	677.41	44.92	0.5086	30,487
1978	193,597.78	87.57	1.14	2,207.01	45.03	0.5142	99,552
1979	671,590.37	86.81	1.15	7,723.29	45.14	0.5200	349,220
1980	81,925.93	86.04	1.16	950.34	45.25	0.5259	43,086
1981	164,249.00	85.26	1.17	1,921.71	45.35	0.5319	87,364
1982	125,915.66	84.48	1.18	1,485.80	45.45	0.5380	67,743
1983	162,372.90	83.69	1.19	1,932.24	45.55	0.5443	88,375
1984	125,763.00	82.90	1.21	1,521.73	45.65	0.5507	69,253
1985	26,351.33	82.10	1.22	321.49	45.74	0.5571	14,681
1986	14,123.37	81.29	1.23	173.72	45.83	0.5638	7,962
1987	18,987.59	80.48	1.24	235.45	45.92	0.5706	10,834
1988	111,616.79	79.66	1.26	1,406.37	46.01	0.5776	64,468
1989	374,670.09	78.84	1.27	4,758.31	46.09	0.5846	219,032
1990	164,015.54	78.01	1.28	2,099.40	46.17	0.5919	97,073
1991	75,169.90	77.18	1.30	977.21	46.26	0.5994	45,055
1992	25,555.00	76.34	1.31	334.77	46.33	0.6069	15,509
1993	279,900.91	75.50	1.32	3,694.69	46.41	0.6147	172,055
1994	15,868.00	74.65	1.34	212.63	46.49	0.6228	9,882
1995	241,371.79	73.80	1.36	3,282.66	46.56	0.6309	152,279
1996	121,813.12	72.94	1.37	1,668.84	46.63	0.6393	77,874
1997	12,325.65	72.08	1.39	171.33	46.70	0.6479	7,986
1998	246,848.05	71.22	1.40	3,455.87	46.77	0.6567	162,105
1999	37,905.65	70.35	1.42	538.26	46.83	0.6657	25,233

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -11							
2000	9,523.39	69.47	1.44	137.14	46.90	0.6751	6,429
2002	293,891.69	67.72	1.48	4,349.60	47.02	0.6943	204,058
2003	33,119.65	66.83	1.50	496.79	47.08	0.7045	23,332
2004	8,384.00	65.94	1.52	127.44	47.14	0.7149	5,994
2007	398,714.84	63.26	1.58	6,299.69	47.30	0.7477	298,123
2008	2,347,986.37	62.35	1.60	37,567.78	47.35	0.7594	1,783,108
2009	103,513.72	61.45	1.63	1,687.27	47.40	0.7714	79,846
2011	2,843,046.62	59.63	1.68	47,763.18	47.50	0.7966	2,264,714
2013	1,603,735.18	57.79	1.73	27,744.62	47.59	0.8235	1,320,676
2014	1,893,807.22	56.87	1.76	33,331.01	47.64	0.8377	1,586,442
2015	1,535.07	55.95	1.79	27.48	47.68	0.8522	1,308
2016	777,585.31	55.02	1.82	14,152.05	47.72	0.8673	674,415
2017	2,835,768.44	54.09	1.85	52,461.72	47.76	0.8830	2,503,898
2019	132,662.66	52.23	1.91	2,533.86	47.84	0.9160	121,512
2020	23,657,708.32	51.29	1.95	461,325.31	47.88	0.9335	22,084,944
2021	407,478.88	50.35	1.99	8,108.83	47.91	0.9515	387,732
2022	27,733.54	49.41	2.02	560.22	47.95	0.9705	26,914
2023	3,827,908.92	48.47	2.06	78,854.92	47.98	0.9899	3,789,209
	51,490,706.86			880,800.76			41,284,095
NET SALVAGE ADJUSTMENT				96,888.08			4,541,250
	51,490,706.86			977,688.84			45,825,345
COMPOSITE REMAINING LIFE, YEARS..						46.87	
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -11							
1919	340,913.73	104.04	0.96	3,272.77	13.42	0.1290	43,974
1921	6,659.66	102.92	0.97	64.60	13.50	0.1312	874
1922	6,880.24	102.34	0.98	67.43	13.53	0.1322	910
1923	40,156.41	101.76	0.98	393.53	13.57	0.1334	5,355
1924	951.18	101.16	0.99	9.42	13.61	0.1345	128
1925	1,113.34	100.56	0.99	11.02	13.64	0.1356	151
1926	117,720.31	99.94	1.00	1,177.20	13.67	0.1368	16,102

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -11							
1927	138,682.66	99.32	1.01	1,400.69	13.71	0.1380	19,144
1928	43,698.93	98.69	1.01	441.36	13.74	0.1392	6,084
1929	73,273.80	98.05	1.02	747.39	13.77	0.1404	10,291
1930	12,868.09	97.40	1.03	132.54	13.80	0.1417	1,823
1931	3,403.90	96.74	1.03	35.06	13.83	0.1430	487
1932	2,455.65	96.07	1.04	25.54	13.86	0.1443	354
1933	1,664.16	95.39	1.05	17.47	13.89	0.1456	242
1935	16,988.99	94.02	1.06	180.08	13.94	0.1483	2,519
1936	12,281.48	93.32	1.07	131.41	13.97	0.1497	1,839
1938	42,794.51	91.89	1.09	466.46	14.01	0.1525	6,524
1939	13,359.83	91.17	1.10	146.96	14.04	0.1540	2,057
1940	25,719.44	90.44	1.11	285.49	14.06	0.1555	3,998
1941	53,395.95	89.70	1.11	592.70	14.08	0.1570	8,382
1942	27,731.47	88.96	1.12	310.59	14.10	0.1585	4,395
1943	1,842.31	88.21	1.13	20.82	14.12	0.1601	295
1944	15,970.05	87.45	1.14	182.06	14.14	0.1617	2,582
1945	14,825.93	86.68	1.15	170.50	14.16	0.1634	2,422
1946	3,398.36	85.91	1.16	39.42	14.18	0.1651	561
1947	131,448.58	85.13	1.17	1,537.95	14.20	0.1668	21,926
1948	83,158.88	84.35	1.19	989.59	14.22	0.1686	14,019
1949	61,380.81	83.56	1.20	736.57	14.23	0.1703	10,453
1950	102,412.87	82.76	1.21	1,239.20	14.25	0.1722	17,633
1951	654.57	81.96	1.22	7.99	14.27	0.1741	114
1952	54,415.27	81.16	1.23	669.31	14.28	0.1760	9,574
1953	41,953.24	80.34	1.24	520.22	14.30	0.1780	7,467
1954	112,171.82	79.52	1.26	1,413.36	14.31	0.1800	20,185
1955	74,327.91	78.70	1.27	943.96	14.33	0.1821	13,534
1956	97,055.66	77.87	1.28	1,242.31	14.34	0.1842	17,873
1957	20,142.11	77.04	1.30	261.85	14.36	0.1864	3,754
1958	18,837.24	76.20	1.31	246.77	14.37	0.1886	3,552
1959	41,861.82	75.36	1.33	556.76	14.38	0.1908	7,988
1960	46,369.68	74.51	1.34	621.35	14.40	0.1933	8,961
1961	1,854.54	73.66	1.36	25.22	14.41	0.1956	363
1962	112,105.22	72.80	1.37	1,535.84	14.42	0.1981	22,206
1963	1,410,220.74	71.94	1.39	19,602.07	14.43	0.2006	282,862
1964	21,104.11	71.07	1.41	297.57	14.44	0.2032	4,288
1966	40,719.22	69.33	1.44	586.36	14.46	0.2086	8,493
1967	8,079.59	68.45	1.46	117.96	14.48	0.2115	1,709
1968	79,152.41	67.57	1.48	1,171.46	14.49	0.2144	16,973

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -11							
1969	125,657.27	66.68	1.50	1,884.86	14.50	0.2175	27,325
1970	85,411.06	65.79	1.52	1,298.25	14.51	0.2206	18,837
1971	32,079.65	64.90	1.54	494.03	14.51	0.2236	7,172
1972	2,215.94	64.01	1.56	34.57	14.52	0.2268	503
1973	172,519.02	63.11	1.58	2,725.80	14.53	0.2302	39,719
1974	486,739.39	62.20	1.61	7,836.50	14.54	0.2338	113,780
1975	76,453.15	61.30	1.63	1,246.19	14.55	0.2374	18,147
1976	248,581.71	60.39	1.66	4,126.46	14.56	0.2411	59,933
1977	360,699.58	59.47	1.68	6,059.75	14.57	0.2450	88,371
1978	424,710.11	58.56	1.71	7,262.54	14.57	0.2488	105,668
1979	2,688,932.26	57.64	1.73	46,518.53	14.58	0.2530	680,165
1980	611,359.31	56.72	1.76	10,759.92	14.59	0.2572	157,260
1981	398,102.62	55.80	1.79	7,126.04	14.60	0.2617	104,164
1982	447,982.56	54.87	1.82	8,153.28	14.60	0.2661	119,199
1983	449,795.94	53.94	1.85	8,321.22	14.61	0.2709	121,832
1984	654,345.81	53.01	1.89	12,367.14	14.62	0.2758	180,469
1985	2,228,553.47	52.07	1.92	42,788.23	14.62	0.2808	625,733
1986	2,633,808.11	51.14	1.96	51,622.64	14.63	0.2861	753,480
1987	2,346,106.88	50.20	1.99	46,687.53	14.64	0.2916	684,195
1988	2,698,724.70	49.26	2.03	54,784.11	14.64	0.2972	802,061
1989	1,935,035.04	48.31	2.07	40,055.23	14.65	0.3033	586,799
1990	3,311,692.18	47.37	2.11	69,876.70	14.65	0.3093	1,024,207
1991	2,656,724.29	46.42	2.15	57,119.57	14.66	0.3158	839,020
1992	3,962,143.89	45.47	2.20	87,167.17	14.67	0.3226	1,278,306
1993	2,581,105.75	44.52	2.25	58,074.88	14.67	0.3295	850,500
1994	1,922,477.24	43.56	2.30	44,216.98	14.68	0.3370	647,894
1995	274,986.08	42.61	2.35	6,462.17	14.68	0.3445	94,738
1996	212,836.43	41.65	2.40	5,108.07	14.69	0.3527	75,067
1997	830,897.32	40.69	2.46	20,440.07	14.69	0.3610	299,971
2000	131,402.53	37.80	2.65	3,482.17	14.70	0.3889	51,101
2001	307,805.97	36.83	2.72	8,372.32	14.71	0.3994	122,938
2002	219,722.70	35.87	2.79	6,130.26	14.71	0.4101	90,106
2003	46,627.23	34.90	2.87	1,338.20	14.72	0.4218	19,666
2004	432,713.18	33.93	2.95	12,765.04	14.72	0.4338	187,724
2005	1,044,271.39	32.96	3.03	31,641.42	14.72	0.4466	466,372
2006	182,394.94	31.98	3.13	5,708.96	14.73	0.4606	84,011
2007	1,194,861.13	31.01	3.22	38,474.53	14.73	0.4750	567,571
2008	414,478.72	30.03	3.33	13,802.14	14.73	0.4905	203,306
2009	580,406.89	29.06	3.44	19,966.00	14.74	0.5072	294,400

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -11							
2010	189,652.29	28.08	3.56	6,751.62	14.74	0.5249	99,554
2011	8,306,795.59	27.10	3.69	306,520.76	14.74	0.5439	4,518,149
2012	504,414.46	26.12	3.83	19,319.07	14.75	0.5647	284,843
2013	158,942.48	25.14	3.98	6,325.91	14.75	0.5867	93,253
2015	371,022.11	23.17	4.32	16,028.16	14.75	0.6366	236,193
2016	245,172.69	22.19	4.51	11,057.29	14.76	0.6652	163,079
2017	2,275,196.75	21.20	4.72	107,389.29	14.76	0.6962	1,584,060
2018	22,902.94	20.21	4.95	1,133.70	14.76	0.7303	16,727
2019	325,697.94	19.23	5.20	16,936.29	14.76	0.7676	249,989
2021	894,566.71	17.25	5.80	51,884.87	14.77	0.8562	765,955
2022	1,774,448.01	16.26	6.15	109,128.55	14.77	0.9084	1,611,838
2023	485,333.94	15.27	6.55	31,789.37	14.77	0.9673	469,444
	58,547,684.02			1,581,210.53			23,220,214
NET SALVAGE ADJUSTMENT				173,933.16			2,554,224
	58,547,684.02			1,755,143.69			25,774,438
	COMPOSITE REMAINING LIFE, YEARS..					14.69	
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -11							
1919	455,489.45	98.10	1.02	4,645.99	4.77	0.0486	22,146
1920	3,608,845.00	97.45	1.03	37,171.10	4.77	0.0490	176,653
1936	506.00	85.98	1.16	5.87	4.83	0.0562	28
1937	42,107.58	85.20	1.17	492.66	4.83	0.0567	2,387
1942	754.00	81.22	1.23	9.27	4.84	0.0596	45
1944	941.00	79.59	1.26	11.86	4.85	0.0609	57
1948	1,908.00	76.27	1.31	24.99	4.85	0.0636	121
1951	2,564.08	73.73	1.36	34.87	4.86	0.0659	169
1952	1,699.43	72.87	1.37	23.28	4.86	0.0667	113
1953	62,172.70	72.01	1.39	864.20	4.86	0.0675	4,196
1957	3,014.41	68.52	1.46	44.01	4.87	0.0711	214
1960	49,744.83	65.87	1.52	756.12	4.87	0.0739	3,678
1962	11,524.00	64.08	1.56	179.77	4.88	0.0762	878

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -11							
1963	684.00	63.18	1.58	10.81	4.88	0.0772	53
1966	23,167.50	60.46	1.65	382.26	4.88	0.0807	1,870
1968	1,263.93	58.64	1.71	21.61	4.88	0.0832	105
1969	1,887.91	57.72	1.73	32.66	4.88	0.0846	160
1970	13,041.56	56.80	1.76	229.53	4.88	0.0859	1,121
1971	1,603.94	55.87	1.79	28.71	4.88	0.0874	140
1972	40,803.68	54.95	1.82	742.63	4.89	0.0890	3,631
1974	11,153.00	53.09	1.88	209.68	4.89	0.0921	1,027
1975	36,383.75	52.15	1.92	698.57	4.89	0.0938	3,412
1976	21,650.83	51.21	1.95	422.19	4.89	0.0955	2,067
1977	44,696.94	50.28	1.99	889.47	4.89	0.0973	4,347
1978	1,496.00	49.33	2.03	30.37	4.89	0.0991	148
1979	5,738.93	48.39	2.07	118.80	4.89	0.1011	580
1980	11,518.96	47.44	2.11	243.05	4.89	0.1031	1,187
1982	1,558.99	45.55	2.20	34.30	4.89	0.1074	167
1985	7,968.96	42.69	2.34	186.47	4.90	0.1148	915
1986	65,116.81	41.73	2.40	1,562.80	4.90	0.1174	7,646
1989	76,160.83	38.85	2.57	1,957.33	4.90	0.1261	9,606
1990	13,008.00	37.88	2.64	343.41	4.90	0.1294	1,683
1991	25,663.00	36.92	2.71	695.47	4.90	0.1327	3,406
1992	75,415.91	35.95	2.78	2,096.56	4.90	0.1363	10,279
1993	59,233.95	34.98	2.86	1,694.09	4.90	0.1401	8,297
1994	7,150.00	34.01	2.94	210.21	4.90	0.1441	1,030
1997	185,920.84	31.09	3.22	5,986.65	4.90	0.1576	29,303
1999	389,408.56	29.14	3.43	13,356.71	4.90	0.1682	65,479
2000	93,315.48	28.16	3.55	3,312.70	4.90	0.1740	16,238
2001	20,490.39	27.18	3.68	754.05	4.90	0.1803	3,694
2002	90,254.21	26.20	3.82	3,447.71	4.90	0.1870	16,879
2003	29,491.76	25.22	3.97	1,170.82	4.91	0.1947	5,742
2004	8,627.14	24.24	4.13	356.30	4.91	0.2026	1,748
2006	297,002.34	22.27	4.49	13,335.41	4.91	0.2205	65,483
2016	1,073,103.19	12.38	8.08	86,706.74	4.91	0.3966	425,603

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -11							
2017	232,729.34	11.38	8.79	20,456.91	4.91	0.4315	100,413
2019	592,393.33	9.39	10.65	63,089.89	4.91	0.5229	309,762
2021	1,296,562.64	7.40	13.51	175,165.61	4.91	0.6635	860,282
	9,096,937.08			444,244.47			2,174,188
NET SALVAGE ADJUSTMENT				48,866.89			239,161
	9,096,937.08			493,111.36			2,413,349
COMPOSITE REMAINING LIFE, YEARS..						4.89	
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -11							
1983	71,302,414.38	86.75	1.15	819,977.77	48.73	0.5617	40,052,705
1985	7,415.00	85.20	1.17	86.76	48.95	0.5745	4,260
1986	312,007.43	84.42	1.18	3,681.69	49.06	0.5811	181,320
1992	1,295.00	79.59	1.26	16.32	49.67	0.6241	808
1993	30,595.65	78.77	1.27	388.56	49.76	0.6317	19,328
1994	13,554.00	77.94	1.28	173.49	49.85	0.6396	8,669
1996	44,938.21	76.27	1.31	588.69	50.03	0.6560	29,478
1997	161,057.42	75.43	1.33	2,142.06	50.11	0.6643	106,994
2000	611,641.46	72.87	1.37	8,379.49	50.35	0.6910	422,620
2003	9,231.24	70.28	1.42	131.08	50.57	0.7196	6,642
2010	651,383.47	64.08	1.56	10,161.58	51.02	0.7962	518,625
2012	547,823.52	62.28	1.61	8,819.96	51.14	0.8211	449,834
2015	314,899.96	59.55	1.68	5,290.32	51.30	0.8615	271,274

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -11							
2016	10,720,956.14	58.64	1.71	183,328.35	51.35	0.8757	9,388,127
2018	938,382.80	56.80	1.76	16,515.54	51.44	0.9056	849,828
2021	971,228.56	54.02	1.85	17,967.73	51.58	0.9548	927,358
	86,638,824.24			1,077,649.39			53,237,870
NET SALVAGE ADJUSTMENT				118,541.43			5,856,166
	86,638,824.24			1,196,190.82			59,094,036
	COMPOSITE REMAINING LIFE, YEARS..					49.40	
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -11							
1919	50,404.76	114.70	0.87	438.52	28.93	0.2522	12,713
1924	11,206.48	113.19	0.88	98.62	30.19	0.2667	2,989
1929	528,153.91	111.43	0.90	4,753.39	31.37	0.2815	148,686
1935	1,106.20	108.95	0.92	10.18	32.66	0.2998	332
1936	1,056.61	108.50	0.92	9.72	32.86	0.3029	320
1937	1,440.50	108.03	0.93	13.40	33.06	0.3060	441
1938	18,226.91	107.56	0.93	169.51	33.25	0.3091	5,634
1939	15,586.00	107.08	0.93	144.95	33.44	0.3123	4,867
1940	59,200.03	106.58	0.94	556.48	33.62	0.3154	18,674
1941	16,783.18	106.08	0.94	157.76	33.80	0.3186	5,348
1942	17,121.56	105.56	0.95	162.65	33.98	0.3219	5,511
1943	12,044.09	105.03	0.95	114.42	34.15	0.3252	3,916
1944	3,635.20	104.50	0.96	34.90	34.32	0.3284	1,194
1945	825.69	103.95	0.96	7.93	34.49	0.3318	274
1947	4,234.21	102.83	0.97	41.07	34.81	0.3385	1,433
1949	1,219.00	101.66	0.98	11.95	35.11	0.3454	421
1950	3,987.61	101.06	0.99	39.48	35.26	0.3489	1,391
1951	4,389.27	100.46	1.00	43.89	35.40	0.3524	1,547
1952	10,421.98	99.84	1.00	104.22	35.54	0.3560	3,710
1954	8,923.70	98.58	1.01	90.13	35.81	0.3633	3,242
1955	4,211.57	97.94	1.02	42.96	35.93	0.3669	1,545
1957	4,503.67	96.63	1.03	46.39	36.18	0.3744	1,686

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PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -11							
1958	4,321.21	95.96	1.04	44.94	36.30	0.3783	1,635
1961	1,203.05	93.90	1.06	12.75	36.64	0.3902	469
1962	42,142.64	93.20	1.07	450.93	36.75	0.3943	16,617
1963	3,767.49	92.49	1.08	40.69	36.86	0.3985	1,501
1964	18,249.60	91.77	1.09	198.92	36.96	0.4028	7,350
1965	55,109.11	91.05	1.10	606.20	37.06	0.4070	22,431
1966	4,350.92	90.32	1.11	48.30	37.16	0.4114	1,790
1968	39,175.83	88.83	1.13	442.69	37.34	0.4204	16,468
1969	20,447.75	88.08	1.14	233.10	37.43	0.4250	8,689
1970	2,937.31	87.32	1.15	33.78	37.52	0.4297	1,262
1971	23,179.60	86.55	1.16	268.88	37.61	0.4346	10,073
1972	15,731.87	85.78	1.17	184.06	37.69	0.4394	6,912
1973	35,928.09	85.00	1.18	423.95	37.77	0.4444	15,965
1974	5,077.68	84.22	1.19	60.42	37.85	0.4494	2,282
1975	19,735.55	83.43	1.20	236.83	37.93	0.4546	8,972
1976	55,689.84	82.63	1.21	673.85	38.01	0.4600	25,617
1977	113,240.28	81.83	1.22	1,381.53	38.08	0.4654	52,697
1978	66,548.62	81.02	1.23	818.55	38.15	0.4709	31,336
1979	412,904.61	80.21	1.25	5,161.31	38.22	0.4765	196,749
1980	35,431.03	79.39	1.26	446.43	38.29	0.4823	17,088
1981	285,909.93	78.56	1.27	3,631.06	38.36	0.4883	139,607
1982	101,187.60	77.73	1.29	1,305.32	38.42	0.4943	50,015
1983	149,363.72	76.90	1.30	1,941.73	38.49	0.5005	74,760
1985	173,678.10	75.22	1.33	2,309.92	38.61	0.5133	89,147
1986	85,231.86	74.37	1.34	1,142.11	38.67	0.5200	44,318
1987	146,863.06	73.51	1.36	1,997.34	38.73	0.5269	77,378
1988	54,178.09	72.66	1.38	747.66	38.78	0.5337	28,916
1989	56,037.28	71.79	1.39	778.92	38.84	0.5410	30,317
1990	309,297.64	70.93	1.41	4,361.10	38.89	0.5483	169,585
1991	158,994.41	70.06	1.43	2,273.62	38.94	0.5558	88,371
1992	137,491.48	69.18	1.45	1,993.63	38.99	0.5636	77,490
1993	92,976.03	68.30	1.46	1,357.45	39.04	0.5716	53,145
1994	251,881.32	67.42	1.48	3,727.84	39.09	0.5798	146,041
1995	885,793.09	66.54	1.50	13,286.90	39.14	0.5882	521,041
1996	113,277.84	65.65	1.52	1,721.82	39.18	0.5968	67,604
1997	618,439.96	64.75	1.54	9,523.98	39.23	0.6059	374,694
1998	0.34	63.86	1.57	0.01	39.27	0.6149	
2002	1,083,481.75	60.24	1.66	17,985.80	39.43	0.6546	709,193
2003	346,318.17	59.32	1.69	5,852.78	39.47	0.6654	230,430

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -11							
2004	325,488.50	58.41	1.71	5,565.85	39.51	0.6764	220,170
2005	63,419.65	57.49	1.74	1,103.50	39.54	0.6878	43,618
2006	580,209.17	56.57	1.77	10,269.70	39.58	0.6997	405,949
2007	55,793.45	55.64	1.80	1,004.28	39.61	0.7119	39,719
2008	86,696.20	54.71	1.83	1,586.54	39.64	0.7246	62,816
2011	139,297.72	51.92	1.93	2,688.45	39.74	0.7654	106,620
2012	869,498.29	50.98	1.96	17,042.17	39.77	0.7801	678,304
2013	227,056.33	50.04	2.00	4,541.13	39.79	0.7952	180,546
2014	414,991.09	49.10	2.04	8,465.82	39.82	0.8110	336,558
2015	2,967,192.51	48.15	2.08	61,717.60	39.85	0.8276	2,455,708
2016	396,571.93	47.21	2.12	8,407.32	39.88	0.8447	335,000
2017	1,087,359.11	46.26	2.16	23,486.96	39.90	0.8625	937,869
2018	265,512.60	45.31	2.21	5,867.83	39.93	0.8813	233,986
2020	309,290.52	43.40	2.30	7,113.68	39.97	0.9210	284,847
2021	122,657.84	42.45	2.36	2,894.73	40.00	0.9423	115,579
2023	719,530.01	40.53	2.47	17,772.39	40.04	0.9879	710,831
	15,434,820.80			274,327.57			10,791,949
NET SALVAGE ADJUSTMENT				30,176.03			1,187,114
	15,434,820.80			304,503.60			11,979,063
COMPOSITE REMAINING LIFE, YEARS..						39.34	
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -11							
1919	1,318,436.26	103.35	0.97	12,788.83	12.40	0.1200	158,186
1921	7,119.00	102.20	0.98	69.77	12.47	0.1220	869
1922	17,996.90	101.61	0.98	176.37	12.50	0.1230	2,214
1923	32,953.00	101.01	0.99	326.23	12.53	0.1241	4,088
1924	51,708.00	100.41	1.00	517.08	12.56	0.1251	6,468
1925	1,971.00	99.79	1.00	19.71	12.59	0.1262	249
1926	24,193.18	99.16	1.01	244.35	12.62	0.1273	3,079
1927	28,893.00	98.53	1.01	291.82	12.65	0.1284	3,710
1928	12,894.18	97.89	1.02	131.52	12.67	0.1294	1,669

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BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -11							
1929	629.00	97.23	1.03	6.48	12.70	0.1306	82
1930	25,589.45	96.57	1.04	266.13	12.73	0.1318	3,373
1931	48,336.04	95.90	1.04	502.69	12.75	0.1330	6,426
1932	11,914.49	95.22	1.05	125.10	12.77	0.1341	1,598
1933	11,248.00	94.54	1.06	119.23	12.80	0.1354	1,523
1935	726.00	93.14	1.07	7.77	12.84	0.1379	100
1936	24,457.19	92.43	1.08	264.14	12.86	0.1391	3,403
1937	17,920.15	91.71	1.09	195.33	12.88	0.1404	2,517
1938	6,105.61	90.99	1.10	67.16	12.90	0.1418	866
1939	96,251.69	90.26	1.11	1,068.39	12.92	0.1431	13,777
1940	18,598.51	89.52	1.12	208.30	12.94	0.1446	2,688
1941	41,409.85	88.77	1.13	467.93	12.96	0.1460	6,046
1942	22,341.07	88.02	1.14	254.69	12.98	0.1475	3,295
1944	5,471.00	86.49	1.16	63.46	13.01	0.1504	823
1945	1,577.07	85.72	1.17	18.45	13.03	0.1520	240
1947	891.00	84.15	1.19	10.60	13.06	0.1552	138
1948	69,127.96	83.36	1.20	829.54	13.07	0.1568	10,839
1949	1,168.00	82.56	1.21	14.13	13.09	0.1586	185
1950	779.00	81.76	1.22	9.50	13.10	0.1602	125
1951	13,508.91	80.95	1.24	167.51	13.11	0.1620	2,188
1953	2,068.00	79.32	1.26	26.06	13.14	0.1657	343
1954	61,875.36	78.49	1.27	785.82	13.15	0.1675	10,367
1955	41,653.76	77.66	1.29	537.33	13.16	0.1695	7,059
1956	28,752.04	76.83	1.30	373.78	13.18	0.1716	4,932
1957	67,432.13	75.99	1.32	890.10	13.19	0.1736	11,705
1958	40,499.88	75.15	1.33	538.65	13.20	0.1757	7,114
1959	51,300.08	74.30	1.35	692.55	13.21	0.1778	9,121
1960	34,323.76	73.44	1.36	466.80	13.22	0.1800	6,179
1961	34,698.37	72.58	1.38	478.84	13.23	0.1823	6,325
1962	125,110.54	71.72	1.39	1,739.04	13.24	0.1846	23,097
1963	16,257.79	70.86	1.41	229.23	13.25	0.1870	3,040
1964	31,184.41	69.98	1.43	445.94	13.26	0.1895	5,909
1965	18,646.85	69.11	1.45	270.38	13.27	0.1920	3,580
1966	44,406.26	68.23	1.47	652.77	13.28	0.1946	8,643
1967	82,742.31	67.35	1.48	1,224.59	13.29	0.1973	16,328
1968	1,876.08	66.46	1.50	28.14	13.30	0.2001	375
1971	65,218.73	63.78	1.57	1,023.93	13.32	0.2088	13,620
1972	573.96	62.88	1.59	9.13	13.33	0.2120	122
1973	158,269.48	61.98	1.61	2,548.14	13.33	0.2151	34,039

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -11							
1974	38,745.00	61.07	1.64	635.42	13.34	0.2184	8,463
1975	124,375.44	60.16	1.66	2,064.63	13.35	0.2219	27,600
1976	4,150.91	59.25	1.69	70.15	13.36	0.2255	936
1977	709,134.00	58.33	1.71	12,126.19	13.36	0.2290	162,420
1978	27,159.00	57.41	1.74	472.57	13.37	0.2329	6,325
1979	2,005,240.36	56.49	1.77	35,492.75	13.38	0.2369	474,961
1980	2,395,394.51	55.56	1.80	43,117.10	13.38	0.2408	576,859
1981	1,489,063.52	54.64	1.83	27,249.86	13.39	0.2451	364,910
1982	1,246,871.47	53.71	1.86	23,191.81	13.39	0.2493	310,845
1983	718,598.42	52.77	1.90	13,653.37	13.40	0.2539	182,474
1984	1,115,410.11	51.84	1.93	21,527.42	13.40	0.2585	288,322
1985	1,650,434.60	50.90	1.96	32,348.52	13.41	0.2635	434,823
1986	2,373,629.33	49.96	2.00	47,472.59	13.42	0.2686	637,581
1987	598,093.13	49.02	2.04	12,201.10	13.42	0.2738	163,740
1988	1,128,185.93	48.08	2.08	23,466.27	13.43	0.2793	315,136
1989	1,194,627.25	47.13	2.12	25,326.10	13.43	0.2850	340,421
1990	2,154,383.67	46.18	2.17	46,750.13	13.44	0.2910	627,012
1991	979,985.82	45.23	2.21	21,657.69	13.44	0.2972	291,203
1992	2,179,138.65	44.28	2.26	49,248.53	13.44	0.3035	661,412
1993	267,527.02	43.32	2.31	6,179.87	13.45	0.3105	83,062
1994	126,403.46	42.37	2.36	2,983.12	13.45	0.3174	40,126
1995	261,445.61	41.41	2.41	6,300.84	13.46	0.3250	84,980
1996	125,296.59	40.45	2.47	3,094.83	13.46	0.3328	41,694
1997	259,948.78	39.49	2.53	6,576.70	13.46	0.3409	88,604
1998	117,623.70	38.52	2.60	3,058.22	13.47	0.3497	41,132
1999	101,921.72	37.56	2.66	2,711.12	13.47	0.3586	36,552
2002	238,561.75	34.66	2.89	6,894.43	13.48	0.3889	92,781
2003	198,976.27	33.69	2.97	5,909.60	13.49	0.4004	79,674
2004	433,108.91	32.71	3.06	13,253.13	13.49	0.4124	178,618
2005	203,006.86	31.74	3.15	6,394.72	13.49	0.4250	86,282
2006	2,252.97	30.76	3.25	73.22	13.50	0.4389	989
2008	124,650.46	28.81	3.47	4,325.37	13.50	0.4686	58,410
2009	127,763.54	27.83	3.59	4,586.71	13.50	0.4851	61,977
2010	13,327,320.87	26.85	3.72	495,776.34	13.51	0.5032	6,705,908
2011	15,071.22	25.87	3.87	583.26	13.51	0.5222	7,871
2012	3,342,815.88	24.89	4.02	134,381.20	13.51	0.5428	1,814,447
2013	3,409,332.41	23.91	4.18	142,510.09	13.51	0.5650	1,926,409
2014	2,961,236.16	22.92	4.36	129,109.90	13.52	0.5899	1,746,774
2015	947,180.60	21.94	4.56	43,191.44	13.52	0.6162	583,681

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -11							
2016	2,875,796.05	20.95	4.77	137,175.47	13.52	0.6454	1,855,895
2017	255,330.24	19.97	5.01	12,792.05	13.52	0.6770	172,864
2018	84,578.47	18.98	5.27	4,457.29	13.52	0.7123	60,248
2019	1,887,063.02	17.99	5.56	104,920.70	13.53	0.7521	1,419,222
2020	2,421,523.07	17.00	5.88	142,385.56	13.53	0.7959	1,927,242
2021	329,967.41	16.01	6.25	20,622.96	13.53	0.8451	278,855
2023	3,372,953.31	14.03	7.13	240,491.57	13.53	0.9644	3,252,741
	62,772,381.77			2,151,005.34			29,015,143
NET SALVAGE ADJUSTMENT				236,610.59			3,191,666
	62,772,381.77			2,387,615.93			32,206,809
COMPOSITE REMAINING LIFE, YEARS..						13.49	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -11							
1919	2,108,292.23	106.62	0.94	19,817.95	17.18	0.1611	339,709
1920	1,378.00	106.12	0.94	12.95	17.25	0.1626	224
1921	79,973.73	105.60	0.95	759.75	17.31	0.1639	13,109
1922	75,344.88	105.08	0.95	715.78	17.38	0.1654	12,462
1923	318,769.25	104.54	0.96	3,060.18	17.45	0.1669	53,209
1924	211,296.92	104.00	0.96	2,028.45	17.51	0.1684	35,576
1925	1,435.61	103.44	0.97	13.93	17.57	0.1699	244
1926	36,980.82	102.87	0.97	358.71	17.63	0.1714	6,338
1927	19,351.44	102.30	0.98	189.64	17.69	0.1729	3,346
1928	11,701.72	101.71	0.98	114.68	17.75	0.1745	2,042
1929	138,280.94	101.11	0.99	1,368.98	17.80	0.1761	24,344
1930	1,000.00	100.51	0.99	9.90	17.86	0.1777	178
1932	3,394.82	99.27	1.01	34.29	17.96	0.1809	614
1934	1,214.14	97.99	1.02	12.38	18.06	0.1843	224
1941	11,322.67	93.26	1.07	121.15	18.36	0.1969	2,229
1942	6,762.91	92.55	1.08	73.04	18.40	0.1988	1,345
1943	12,736.28	91.83	1.09	138.83	18.44	0.2008	2,558
1944	2,365.56	91.11	1.10	26.02	18.48	0.2028	480

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -11							
1945	10,610.68	90.38	1.11	117.78	18.51	0.2048	2,173
1946	41,828.11	89.64	1.12	468.47	18.55	0.2069	8,656
1947	5,296.35	88.89	1.12	59.32	18.58	0.2090	1,107
1948	16,663.54	88.14	1.13	188.30	18.61	0.2111	3,518
1949	83,416.93	87.38	1.14	950.95	18.64	0.2133	17,794
1950	1,157.55	86.62	1.15	13.31	18.68	0.2157	250
1951	6,132.12	85.85	1.16	71.13	18.71	0.2179	1,336
1953	1,103.00	84.28	1.19	13.13	18.76	0.2226	246
1956	2,477.37	81.90	1.22	30.22	18.84	0.2300	570
1957	579.04	81.09	1.23	7.12	18.87	0.2327	135
1958	19,952.10	80.27	1.25	249.40	18.89	0.2353	4,695
1959	38,564.23	79.46	1.26	485.91	18.92	0.2381	9,183
1960	31,917.00	78.63	1.27	405.35	18.94	0.2409	7,688
1961	21,266.72	77.80	1.29	274.34	18.96	0.2437	5,183
1962	11,107.73	76.97	1.30	144.40	18.98	0.2466	2,739
1963	7,291.75	76.13	1.31	95.52	19.01	0.2497	1,821
1964	25,150.54	75.29	1.33	334.50	19.03	0.2528	6,357
1965	18,526.18	74.44	1.34	248.25	19.05	0.2559	4,741
1966	96,718.61	73.59	1.36	1,315.37	19.07	0.2591	25,064
1967	11,734.73	72.73	1.37	160.77	19.09	0.2625	3,080
1968	449,827.36	71.87	1.39	6,252.60	19.10	0.2658	119,546
1969	118,943.74	71.00	1.41	1,677.11	19.12	0.2693	32,032
1970	160,793.99	70.13	1.43	2,299.35	19.14	0.2729	43,884
1971	22,748.88	69.26	1.44	327.58	19.16	0.2766	6,293
1972	77,290.33	68.38	1.46	1,128.44	19.18	0.2805	21,679
1973	70,635.02	67.50	1.48	1,045.40	19.19	0.2843	20,082
1974	112,499.12	66.61	1.50	1,687.49	19.21	0.2884	32,445
1975	62,795.51	65.72	1.52	954.49	19.22	0.2925	18,365
1976	16,103.42	64.83	1.54	247.99	19.24	0.2968	4,779
1977	181,471.18	63.93	1.56	2,830.95	19.25	0.3011	54,643
1978	156,037.53	63.03	1.59	2,481.00	19.27	0.3057	47,705
1979	205,697.62	62.13	1.61	3,311.73	19.28	0.3103	63,832
1980	59,227.61	61.22	1.63	965.41	19.30	0.3153	18,672
1981	874,230.97	60.31	1.66	14,512.23	19.31	0.3202	279,911
1982	202,951.46	59.40	1.68	3,409.58	19.32	0.3253	66,010
1983	28,469.66	58.48	1.71	486.83	19.34	0.3307	9,415
1984	121,769.01	57.56	1.74	2,118.78	19.35	0.3362	40,935
1985	185,468.18	56.64	1.77	3,282.79	19.36	0.3418	63,395
1986	49,317.29	55.72	1.79	882.78	19.37	0.3476	17,144

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -11							
1987	2,635,448.37	54.79	1.83	48,228.71	19.38	0.3537	932,184
1988	239,504.58	53.86	1.86	4,454.79	19.39	0.3600	86,224
1989	2,947,096.25	52.93	1.89	55,700.12	19.41	0.3667	1,080,730
1990	224,969.18	51.99	1.92	4,319.41	19.42	0.3735	84,033
1991	231,276.83	51.06	1.96	4,533.03	19.43	0.3805	88,008
1992	234,475.42	50.12	2.00	4,689.51	19.44	0.3879	90,946
1994	90,047.64	48.23	2.07	1,863.99	19.46	0.4035	36,332
1995	171,775.06	47.29	2.11	3,624.45	19.46	0.4115	70,685
1996	196,675.87	46.34	2.16	4,248.20	19.47	0.4202	82,635
1997	134,720.92	45.39	2.20	2,963.86	19.48	0.4292	57,818
1998	110,627.51	44.44	2.25	2,489.12	19.49	0.4386	48,518
1999	585,719.40	43.48	2.30	13,471.55	19.50	0.4485	262,683
2000	1,455,931.50	42.53	2.35	34,214.39	19.51	0.4587	667,894
2001	369,931.06	41.57	2.41	8,915.34	19.51	0.4693	173,620
2002	683,325.31	40.61	2.46	16,809.80	19.52	0.4807	328,454
2003	1,849,801.57	39.65	2.52	46,615.00	19.53	0.4926	911,138
2004	488,375.82	38.68	2.59	12,648.93	19.54	0.5052	246,713
2005	499,152.44	37.72	2.65	13,227.54	19.54	0.5180	258,576
2006	1,043,354.73	36.75	2.72	28,379.25	19.55	0.5320	555,033
2007	137,509.03	35.79	2.79	3,836.50	19.56	0.5465	75,151
2008	166,476.31	34.82	2.87	4,777.87	19.56	0.5618	93,518
2009	1,074,952.36	33.85	2.95	31,711.09	19.57	0.5781	621,473
2010	262,884.46	32.88	3.04	7,991.69	19.57	0.5952	156,466
2011	2,915,175.44	31.90	3.13	91,244.99	19.58	0.6138	1,789,306
2012	129,535,313.42	30.93	3.23	4,183,990.62	19.59	0.6334	82,043,781
2013	193,168.85	29.95	3.34	6,451.84	19.59	0.6541	126,350
2014	181,216.71	28.97	3.45	6,251.98	19.60	0.6766	122,604
2015	191,756.05	28.00	3.57	6,845.69	19.60	0.7000	134,229
2016	1,109,004.64	27.02	3.70	41,033.17	19.61	0.7258	804,871
2017	498,667.48	26.04	3.84	19,148.83	19.61	0.7531	375,532
2018	1,513,521.10	25.06	3.99	60,389.49	19.62	0.7829	1,184,966

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -11							
2019	687,454.37	24.07	4.15	28,529.36	19.62	0.8151	560,358
2020	339,660.44	23.09	4.33	14,707.30	19.62	0.8497	288,616
2021	532,232.18	22.10	4.52	24,056.89	19.63	0.8882	472,750
	160,180,576.38			4,926,756.98			96,477,529
NET SALVAGE ADJUSTMENT				541,943.27			10,612,528
	160,180,576.38			5,468,700.25			107,090,057
	COMPOSITE REMAINING LIFE, YEARS..					19.58	
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -11							
1949	13,152,571.68	80.27	1.25	164,407.15	10.45	0.1302	1,712,333
1950	28,921,598.96	79.46	1.26	364,412.15	10.45	0.1315	3,803,479
1955	108,129.27	75.29	1.33	1,438.12	10.49	0.1393	15,066
1956	50,155.31	74.44	1.34	672.08	10.50	0.1411	7,074
1957	203,868.06	73.59	1.36	2,772.61	10.51	0.1428	29,116
1958	11,205.31	72.73	1.37	153.51	10.52	0.1446	1,621
1961	1,352.91	70.13	1.43	19.35	10.53	0.1502	203
1962	55,248.98	69.26	1.44	795.59	10.54	0.1522	8,408
1963	1,243.64	68.38	1.46	18.16	10.55	0.1543	192
1965	1,771.38	66.61	1.50	26.57	10.56	0.1585	281
1966	21,976.36	65.72	1.52	334.04	10.56	0.1607	3,531
1967	2,239.52	64.83	1.54	34.49	10.57	0.1630	365
1968	46,180.09	63.93	1.56	720.41	10.57	0.1653	7,635
1969	9,365.00	63.03	1.59	148.90	10.58	0.1679	1,572
1972	3,577.96	60.31	1.66	59.39	10.59	0.1756	628
1973	6,585.45	59.40	1.68	110.64	10.60	0.1785	1,175
1975	228,629.10	57.56	1.74	3,978.15	10.61	0.1843	42,143
1976	26,597.70	56.64	1.77	470.78	10.61	0.1873	4,982
1977	802.48	55.72	1.79	14.36	10.62	0.1906	153
1979	2,957.65	53.86	1.86	55.01	10.62	0.1972	583
1980	66,415.00	52.93	1.89	1,255.24	10.63	0.2008	13,338
1982	206,687.11	51.06	1.96	4,051.07	10.63	0.2082	43,030

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -11							
1983	1,521,263.38	50.12	2.00	30,425.27	10.64	0.2123	322,949
1984	46,016.51	49.18	2.03	934.14	10.64	0.2164	9,956
1985	366,806.42	48.23	2.07	7,592.89	10.64	0.2206	80,921
1986	370,295.52	47.29	2.11	7,813.24	10.65	0.2252	83,394
1987	36,622.56	46.34	2.16	791.05	10.65	0.2298	8,417
1988	37,156.66	45.39	2.20	817.45	10.65	0.2346	8,718
1989	6,591.10	44.44	2.25	148.30	10.66	0.2399	1,581
1990	67,725.06	43.48	2.30	1,557.68	10.66	0.2452	16,604
1991	27,616.19	42.53	2.35	648.98	10.66	0.2507	6,922
1992	417,618.04	41.57	2.41	10,064.59	10.67	0.2567	107,194
1993	81,803.75	40.61	2.46	2,012.37	10.67	0.2627	21,493
1995	1,089,555.80	38.68	2.59	28,219.50	10.67	0.2759	300,554
1996	878,726.84	37.72	2.65	23,286.26	10.68	0.2831	248,803
1997	4,342,800.16	36.75	2.72	118,124.16	10.68	0.2906	1,262,061
1998	5,227.78	35.79	2.79	145.86	10.68	0.2984	1,560
1999	571,489.64	34.82	2.87	16,401.75	10.68	0.3067	175,287
2000	6,111,070.48	33.85	2.95	180,276.58	10.68	0.3155	1,928,104
2002	351.93	31.90	3.13	11.02	10.69	0.3351	118
2003	47,199.01	30.93	3.23	1,524.53	10.69	0.3456	16,313
2004	693.46	29.95	3.34	23.16	10.69	0.3569	248
2005	67.40	28.97	3.45	2.33	10.69	0.3690	25
2006	90,929.83	28.00	3.57	3,246.19	10.70	0.3821	34,748
2007	4,771.87	27.02	3.70	176.56	10.70	0.3960	1,890
2009	2,783.85	25.06	3.99	111.08	10.70	0.4270	1,189
2010	200,436.16	24.07	4.15	8,318.10	10.70	0.4445	89,102
2012	851,732.55	22.10	4.52	38,498.31	10.71	0.4846	412,767
2014	288,718.48	20.13	4.97	14,349.31	10.71	0.5320	153,610
2015	411,436.17	19.14	5.22	21,476.97	10.71	0.5596	230,223
2016	2,006,917.84	18.16	5.51	110,581.17	10.71	0.5898	1,183,600
2018	6,051,990.85	16.18	6.18	374,013.03	10.71	0.6619	4,005,994
2019	5,552,869.84	15.19	6.58	365,378.84	10.72	0.7057	3,918,827
2020	2,298,954.99	14.20	7.04	161,846.43	10.72	0.7549	1,735,550

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -11							
2021	5,656.72	13.20	7.58	428.78	10.72	0.8121	4,594
2022	1,816,326.82	12.21	8.19	148,757.17	10.72	0.8780	1,594,680
2023	9,598,395.45	11.22	8.91	855,217.03	10.72	0.9554	9,170,691
	88,337,778.03			3,079,167.85			32,835,595
NET SALVAGE ADJUSTMENT				338,708.46			3,611,915
	88,337,778.03			3,417,876.31			36,447,510
COMPOSITE REMAINING LIFE, YEARS..						10.66	
HAAS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -11							
1927	19,242.69	100.76	0.99	190.50	15.64	0.1552	2,987
1949	995.83	85.39	1.17	11.65	16.35	0.1915	191
1955	4,044.27	80.61	1.24	50.15	16.48	0.2044	827
1957	595.97	78.98	1.27	7.57	16.51	0.2090	125
1958	15,084,974.00	78.15	1.28	193,087.67	16.53	0.2115	3,190,774
1959	59,921.00	77.32	1.29	772.98	16.55	0.2141	12,826
1962	7,030,208.26	74.79	1.34	94,204.79	16.60	0.2220	1,560,355
1963	1,560.00	73.94	1.35	21.06	16.62	0.2248	351
1965	2,779.48	72.23	1.38	38.36	16.65	0.2305	641
1966	743.00	71.36	1.40	10.40	16.66	0.2335	173
1968	1,470.00	69.62	1.44	21.17	16.69	0.2397	352
1969	4,022.00	68.74	1.45	58.32	16.70	0.2429	977
1971	5,525.00	66.98	1.49	82.32	16.73	0.2498	1,380
1975	15,060.00	63.41	1.58	237.95	16.78	0.2646	3,985
1976	6,131.00	62.50	1.60	98.10	16.79	0.2686	1,647
1978	35,921.00	60.69	1.65	592.70	16.81	0.2770	9,949
1983	29,727.00	56.10	1.78	529.14	16.86	0.3005	8,934
1984	1,842.00	55.18	1.81	33.34	16.87	0.3057	563
1986	852.72	53.32	1.88	16.03	16.89	0.3168	270
1988	27,278.00	51.45	1.94	529.19	16.91	0.3287	8,965
1992	632.00	47.68	2.10	13.27	16.94	0.3553	225
1994	100,794.94	45.78	2.18	2,197.33	16.95	0.3703	37,319

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAAS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -11							
1995	130,546.00	44.83	2.23	2,911.18	16.96	0.3783	49,388
1996	157,488.92	43.88	2.28	3,590.75	16.96	0.3865	60,871
1997	91,886.07	42.92	2.33	2,140.95	16.97	0.3954	36,331
1998	126,510.38	41.97	2.38	3,010.95	16.98	0.4046	51,182
1999	95,703.01	41.01	2.44	2,335.15	16.98	0.4141	39,626
2012	837,964.16	28.40	3.52	29,496.34	17.05	0.6004	503,072
2013	5,104,131.72	27.43	3.65	186,300.81	17.05	0.6216	3,172,626
	28,978,550.42			522,590.12			8,756,912
NET SALVAGE ADJUSTMENT				57,484.91			963,260
	28,978,550.42			580,075.03			9,720,172
COMPOSITE REMAINING LIFE, YEARS..						16.76	
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -11							
1919	282,385.86	117.18	0.85	2,400.28	32.54	0.2777	78,416
1921	5,218,682.77	116.81	0.86	44,880.67	33.26	0.2847	1,485,968
1922	73,988.66	116.62	0.86	636.30	33.62	0.2883	21,330
1923	167,598.07	116.42	0.86	1,441.34	33.98	0.2919	48,917
1924	992,778.95	116.21	0.86	8,537.90	34.34	0.2955	293,366
1925	210,599.63	115.98	0.86	1,811.16	34.69	0.2991	62,990
1926	56,575.12	115.76	0.86	486.55	35.04	0.3027	17,125
1927	2,309,381.80	115.52	0.87	20,091.62	35.39	0.3064	707,479
1928	1,111.54	115.27	0.87	9.67	35.73	0.3100	345
1929	7,386.79	115.01	0.87	64.27	36.08	0.3137	2,317
1930	243,204.27	114.74	0.87	2,115.88	36.41	0.3173	77,176
1932	11,126.11	114.18	0.88	97.91	37.08	0.3248	3,613
1933	3,943.33	113.88	0.88	34.70	37.41	0.3285	1,295
1936	9,757.77	112.92	0.89	86.84	38.36	0.3397	3,315
1937	1,870.37	112.58	0.89	16.65	38.67	0.3435	642
1938	2,461.51	112.23	0.89	21.91	38.98	0.3473	855
1939	9,330.59	111.86	0.89	83.04	39.28	0.3512	3,276
1942	985.00	110.71	0.90	8.86	40.15	0.3627	357

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -11							
1943	29,421.70	110.31	0.91	267.74	40.43	0.3665	10,783
1944	9,053.55	109.89	0.91	82.39	40.71	0.3705	3,354
1946	8,402.86	109.02	0.92	77.31	41.24	0.3783	3,179
1947	2,501.12	108.57	0.92	23.01	41.50	0.3822	956
1948	757.31	108.11	0.92	6.97	41.76	0.3863	293
1949	5,168.00	107.64	0.93	48.06	42.01	0.3903	2,017
1950	3,645.00	107.16	0.93	33.90	42.25	0.3943	1,437
1951	1,876.39	106.67	0.94	17.64	42.49	0.3983	747
1952	1,058.00	106.16	0.94	9.95	42.73	0.4025	426
1953	3,872.56	105.65	0.95	36.79	42.96	0.4066	1,575
1954	6,926.08	105.12	0.95	65.80	43.18	0.4108	2,845
1955	9,443.69	104.59	0.96	90.66	43.40	0.4150	3,919
1956	19,366.30	104.04	0.96	185.92	43.62	0.4193	8,120
1957	8,868.72	103.49	0.97	86.03	43.83	0.4235	3,756
1958	33,160,628.09	102.92	0.97	321,658.09	44.03	0.4278	14,186,448
1959	535,249.95	102.34	0.98	5,245.45	44.23	0.4322	231,330
1960	86,501.31	101.76	0.98	847.71	44.43	0.4366	37,768
1961	169,024.50	101.16	0.99	1,673.34	44.62	0.4411	74,553
1962	272,303.11	100.56	0.99	2,695.80	44.81	0.4456	121,338
1963	5,977,286.08	99.94	1.00	59,772.86	44.99	0.4502	2,690,795
1964	149,365.99	99.32	1.01	1,508.60	45.17	0.4548	67,930
1965	70,221.83	98.69	1.01	709.24	45.34	0.4594	32,261
1966	269,516.69	98.05	1.02	2,749.07	45.51	0.4642	125,096
1967	348,499.33	97.40	1.03	3,589.54	45.68	0.4690	163,443
1968	229,769.16	96.74	1.03	2,366.62	45.84	0.4739	108,876
1969	37,832,252.44	96.07	1.04	393,455.43	46.00	0.4788	18,114,839
1970	20,597.28	95.39	1.05	216.27	46.15	0.4838	9,965
1971	101,280.93	94.71	1.06	1,073.58	46.31	0.4890	49,523
1972	163,061.95	94.02	1.06	1,728.46	46.45	0.4940	80,559
1973	23,206.25	93.32	1.07	248.31	46.60	0.4994	11,588
1974	593,238.27	92.61	1.08	6,406.97	46.74	0.5047	299,407
1975	111,490.96	91.89	1.09	1,215.25	46.87	0.5101	56,868
1976	84,187.92	91.17	1.10	926.07	47.01	0.5156	43,410
1977	77,530.36	90.44	1.11	860.59	47.14	0.5212	40,411
1978	47,028.31	89.70	1.11	522.01	47.27	0.5270	24,783
1979	76,068.66	88.96	1.12	851.97	47.39	0.5327	40,523
1980	99,699.28	88.21	1.13	1,126.60	47.51	0.5386	53,698
1981	29,932.45	87.45	1.14	341.23	47.63	0.5447	16,303
1982	34,151.48	86.68	1.15	392.74	47.74	0.5508	18,809

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -11							
1983	221,667.18	85.91	1.16	2,571.34	47.86	0.5571	123,489
1984	118,269.00	85.13	1.17	1,383.75	47.97	0.5635	66,643
1985	3,648,229.55	84.35	1.19	43,413.93	48.07	0.5699	2,079,090
1986	14,097,589.10	83.56	1.20	169,171.07	48.18	0.5766	8,128,529
1987	72,638.03	82.76	1.21	878.92	48.28	0.5834	42,375
1988	961,315.95	81.96	1.22	11,728.05	48.38	0.5903	567,455
1989	120,196.53	81.16	1.23	1,478.42	48.48	0.5973	71,798
1990	181,929.18	80.34	1.24	2,255.92	48.57	0.6046	109,987
1991	1,293,824.96	79.52	1.26	16,302.19	48.67	0.6121	791,886
1992	1,539,126.45	78.70	1.27	19,546.91	48.76	0.6196	953,597
1993	3,920,938.45	77.87	1.28	50,188.01	48.84	0.6272	2,459,213
1994	1,091,861.10	77.04	1.30	14,194.19	48.93	0.6351	693,463
1995	57,915.13	76.20	1.31	758.69	49.01	0.6432	37,250
1996	5,289,757.42	75.36	1.33	70,353.77	49.09	0.6514	3,445,801
1997	20,089,019.39	74.51	1.34	269,192.86	49.17	0.6599	13,256,945
1998	885,301.95	73.66	1.36	12,040.11	49.25	0.6686	591,922
1999	25,521.15	72.80	1.37	349.64	49.33	0.6776	17,293
2000	174,600.26	71.94	1.39	2,426.94	49.40	0.6867	119,895
2001	310,559.44	71.07	1.41	4,378.89	49.47	0.6961	216,171
2003	260,951.71	69.33	1.44	3,757.70	49.61	0.7156	186,727
2004	34,446.58	68.45	1.46	502.92	49.68	0.7258	25,001
2005	264,240.81	67.57	1.48	3,910.76	49.74	0.7361	194,516
2006	94,133.71	66.68	1.50	1,412.01	49.80	0.7469	70,304
2007	59,519.35	65.79	1.52	904.69	49.87	0.7580	45,117
2008	6,951,647.13	64.90	1.54	107,055.37	49.93	0.7693	5,348,180
2009	1,859,641.81	64.01	1.56	29,010.41	49.98	0.7808	1,452,046
2010	1,513,846.20	63.11	1.58	23,918.77	50.04	0.7929	1,200,329
2011	60,155.32	62.20	1.61	968.50	50.10	0.8055	48,453
2013	197,457.64	60.39	1.66	3,277.80	50.20	0.8313	164,139
2014	1,635,235.28	59.47	1.68	27,471.95	50.25	0.8450	1,381,708
2015	118,496.10	58.56	1.71	2,026.28	50.30	0.8590	101,782
2016	121,801.42	57.64	1.73	2,107.16	50.35	0.8735	106,397
2017	5,401,199.84	56.72	1.76	95,061.12	50.40	0.8886	4,799,398
2018	744,746.24	55.80	1.79	13,330.96	50.44	0.9039	673,206
2019	782,293.72	54.87	1.82	14,237.75	50.48	0.9200	719,702

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -11							
2021	3,107,328.00	53.01	1.89	58,728.50	50.57	0.9540	2,964,298
2022	1,496,796.64	52.07	1.92	28,738.50	50.61	0.9720	1,454,826
2023	6,912,663.84	51.14	1.96	135,488.21	50.65	0.9904	6,846,441
	175,992,483.56			2,140,562.48			101,108,085
NET SALVAGE ADJUSTMENT				235,461.87			11,121,889
	175,992,483.56			2,376,024.35			112,229,974
	COMPOSITE REMAINING LIFE, YEARS..					47.23	
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -11							
1962	58,116.54	100.41	1.00	581.17	44.64	0.4446	25,837
1965	78,166,762.38	98.53	1.01	789,484.30	45.17	0.4584	35,834,771
1966	19,243.84	97.89	1.02	196.29	45.34	0.4632	8,913
1967	11,619.43	97.23	1.03	119.68	45.50	0.4680	5,437
1968	145,014.78	96.57	1.04	1,508.15	45.66	0.4728	68,566
1969	83,932.32	95.90	1.04	872.90	45.82	0.4778	40,102
1970	110,326.38	95.22	1.05	1,158.43	45.97	0.4828	53,263
1971	305,071.73	94.54	1.06	3,233.76	46.12	0.4878	148,826
1972	457,810.98	93.84	1.07	4,898.58	46.27	0.4931	225,733
1973	46,710.96	93.14	1.07	499.81	46.41	0.4983	23,275
1974	841,421.29	92.43	1.08	9,087.35	46.55	0.5036	423,757
1975	1,521,133.35	91.71	1.09	16,580.35	46.68	0.5090	774,257
1976	18,197.05	90.99	1.10	200.17	46.82	0.5146	9,363
1977	780,539.99	90.26	1.11	8,663.99	46.94	0.5201	405,920
1978	1,871,284.66	89.52	1.12	20,958.39	47.07	0.5258	983,921
1979	66,778.01	88.77	1.13	754.59	47.19	0.5316	35,499
1980	29,164.37	88.02	1.14	332.47	47.31	0.5375	15,676
1981	3,487,535.17	87.26	1.15	40,106.65	47.43	0.5436	1,895,650
1982	310,594.15	86.49	1.16	3,602.89	47.54	0.5497	170,721
1983	27,811.31	85.72	1.17	325.39	47.66	0.5560	15,463
1984	89,948.76	84.94	1.18	1,061.40	47.76	0.5623	50,576
1985	16,802.37	84.15	1.19	199.95	47.87	0.5689	9,558

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -11							
1986	14,467.83	83.36	1.20	173.61	47.97	0.5755	8,326
1987	34,260.38	82.56	1.21	414.55	48.08	0.5824	19,952
1988	56,688.55	81.76	1.22	691.60	48.17	0.5892	33,399
1989	577,168.15	80.95	1.24	7,156.89	48.27	0.5963	344,160
1990	58,740.55	80.14	1.25	734.26	48.36	0.6034	35,446
1991	4,798,433.37	79.32	1.26	60,460.26	48.45	0.6108	2,930,979
1992	485,198.02	78.49	1.27	6,162.01	48.54	0.6184	300,056
1995	34,495.68	75.99	1.32	455.34	48.80	0.6422	22,153
1996	28,542.99	75.15	1.33	379.62	48.88	0.6504	18,565
1997	51,436.02	74.30	1.35	694.39	48.96	0.6590	33,894
1998	6,138.16	73.44	1.36	83.48	49.03	0.6676	4,098
1999	9,833.88	72.58	1.38	135.71	49.11	0.6766	6,654
2000	13,770.95	71.72	1.39	191.42	49.18	0.6857	9,443
2001	25,180.48	70.86	1.41	355.04	49.25	0.6950	17,501
2002	47,977.22	69.98	1.43	686.07	49.32	0.7048	33,813
2003	98,036.16	69.11	1.45	1,421.52	49.39	0.7147	70,063
2004	81,332.89	68.23	1.47	1,195.59	49.45	0.7248	58,946
2005	93,382.70	67.35	1.48	1,382.06	49.52	0.7353	68,661
2007	184,908.40	65.57	1.53	2,829.10	49.64	0.7571	139,985
2008	1,424,787.72	64.68	1.55	22,084.21	49.70	0.7684	1,094,807
2009	717,776.67	63.78	1.57	11,269.09	49.76	0.7802	559,995
2010	11,796.82	62.88	1.59	187.57	49.81	0.7921	9,345
2011	36,001.19	61.98	1.61	579.62	49.87	0.8046	28,967
2012	14,971,394.95	61.07	1.64	245,530.88	49.92	0.8174	12,237,918
2013	2,240,580.61	60.16	1.66	37,193.64	49.97	0.8306	1,861,071
2015	1,181,290.78	58.33	1.71	20,200.07	50.07	0.8584	1,014,008
2016	2,078,202.92	57.41	1.74	36,160.73	50.12	0.8730	1,814,313
2017	10,977,511.06	56.49	1.77	194,301.95	50.16	0.8879	9,747,371
2018	3,223,041.89	55.56	1.80	58,014.75	50.21	0.9037	2,912,695
2019	850,261.41	54.64	1.83	15,559.78	50.25	0.9197	781,951
2020	1,922,067.02	53.71	1.86	35,750.45	50.29	0.9363	1,799,670

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -11							
2021	1,486,437.24	52.77	1.90	28,242.31	50.33	0.9538	1,417,704
2022	81,181.80	51.84	1.93	1,566.81	50.37	0.9716	78,879
2023	10,898,382.82	50.90	1.96	213,608.30	50.41	0.9904	10,793,431
	147,266,527.10			1,910,279.34			91,533,303
NET SALVAGE ADJUSTMENT				210,130.73			10,068,663
	147,266,527.10			2,120,410.07			101,601,966
	COMPOSITE REMAINING LIFE, YEARS..					47.92	
POE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -11							
1958	27,498,960.78	98.79	1.01	277,739.50	39.45	0.3993	10,981,160
1959	43,966.29	98.15	1.02	448.46	39.60	0.4035	17,739
1963	29,623.00	95.51	1.05	311.04	40.15	0.4204	12,453
1964	86,437.24	94.82	1.05	907.59	40.28	0.4248	36,719
1965	4,569.85	94.13	1.06	48.44	40.40	0.4292	1,961
1967	4,336.54	92.73	1.08	46.83	40.65	0.4384	1,901
1968	14,137.86	92.01	1.09	154.10	40.76	0.4430	6,263
1972	306,830.00	89.08	1.12	3,436.50	41.20	0.4625	141,912
1975	876.74	86.81	1.15	10.08	41.50	0.4781	419
1977	694.05	85.26	1.17	8.12	41.69	0.4890	339
1978	17,317.23	84.48	1.18	204.34	41.78	0.4946	8,564
1979	14,579.45	83.69	1.19	173.50	41.87	0.5003	7,294
1981	8,940.00	82.10	1.22	109.07	42.05	0.5122	4,579
1982	54,856.03	81.29	1.23	674.73	42.13	0.5183	28,430
1983	5,716.69	80.48	1.24	70.89	42.21	0.5245	2,998
1986	117,618.44	78.01	1.28	1,505.52	42.44	0.5440	63,988
1988	275,815.09	76.34	1.31	3,613.18	42.58	0.5578	153,841
1989	14,452.77	75.50	1.32	190.78	42.65	0.5649	8,164
1992	53,195.97	72.94	1.37	728.78	42.85	0.5875	31,251
1993	101,716.00	72.08	1.39	1,413.85	42.91	0.5953	60,553
1995	936,462.00	70.35	1.42	13,297.76	43.03	0.6117	572,796
1996	115,853.49	69.47	1.44	1,668.29	43.09	0.6203	71,860

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -11							
1997	140,423.21	68.60	1.46	2,050.18	43.15	0.6290	88,328
2003	22,922.44	63.26	1.58	362.17	43.46	0.6870	15,748
2004	969.36	62.35	1.60	15.51	43.50	0.6977	676
2005	129,015.67	61.45	1.63	2,102.96	43.55	0.7087	91,435
2007	102,863.42	59.63	1.68	1,728.11	43.64	0.7319	75,281
2008	306.39	58.71	1.70	5.21	43.68	0.7440	228
2010	2,717,439.90	56.87	1.76	47,826.94	43.76	0.7695	2,090,988
2011	40.94	55.95	1.79	0.73	43.80	0.7828	32
2012	54,316.61	55.02	1.82	988.56	43.84	0.7968	43,279
2015	11,360,873.24	52.23	1.91	216,992.68	43.94	0.8413	9,557,675
2016	4,823,482.71	51.29	1.95	94,057.91	43.98	0.8575	4,136,040
2017	5,026,827.28	50.35	1.99	100,033.86	44.01	0.8741	4,393,849
2018	5,536,904.15	49.41	2.02	111,845.46	44.04	0.8913	4,935,153
2019	1,095,562.84	48.47	2.06	22,568.59	44.07	0.9092	996,108
2020	6,454,896.66	47.52	2.10	135,552.83	44.10	0.9280	5,990,338
2022	897,437.60	45.63	2.19	19,653.88	44.16	0.9678	868,522
2023	345,875.89	44.67	2.24	7,747.62	44.18	0.9890	342,082
	68,417,113.82			1,070,294.55			45,840,946
NET SALVAGE ADJUSTMENT				117,732.40			5,042,504
	68,417,113.82			1,188,026.95			50,883,450
	COMPOSITE REMAINING LIFE, YEARS..					42.83	
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -11							
1919	2,066,902.25	108.31	0.92	19,015.50	19.62	0.1812	374,419
1920	371,579.00	107.84	0.93	3,455.68	19.72	0.1829	67,947
1921	6,183.00	107.36	0.93	57.50	19.81	0.1845	1,141
1922	10,906.00	106.87	0.94	102.52	19.91	0.1863	2,032
1923	2,129.37	106.37	0.94	20.02	19.99	0.1879	400
1924	12,374.72	105.86	0.94	116.32	20.08	0.1897	2,347
1925	589.00	105.34	0.95	5.60	20.17	0.1915	113
1927	1,627.94	104.27	0.96	15.63	20.33	0.1950	317

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -11							
1928	7,573.84	103.72	0.96	72.71	20.41	0.1968	1,490
1929	14,599.89	103.16	0.97	141.62	20.49	0.1986	2,900
1931	14,746.51	102.00	0.98	144.52	20.64	0.2024	2,984
1932	7,531.14	101.41	0.99	74.56	20.71	0.2042	1,538
1934	1,662.38	100.20	1.00	16.62	20.85	0.2081	346
1935	626.00	99.58	1.00	6.26	20.92	0.2101	132
1937	2,765.00	98.32	1.02	28.20	21.04	0.2140	592
1938	614,958.51	97.67	1.02	6,272.58	21.10	0.2160	132,849
1939	1,570,831.00	97.01	1.03	16,179.56	21.16	0.2181	342,630
1940	12,986.19	96.35	1.04	135.06	21.22	0.2202	2,860
1941	58,840.65	95.68	1.05	617.83	21.28	0.2224	13,087
1942	1,150.00	95.00	1.05	12.08	21.33	0.2245	258
1943	646.46	94.31	1.06	6.85	21.39	0.2268	147
1944	620.25	93.61	1.07	6.64	21.44	0.2290	142
1950	5,067.57	89.27	1.12	56.76	21.72	0.2433	1,233
1951	10,252.52	88.52	1.13	115.85	21.76	0.2458	2,520
1952	4,576.64	87.76	1.14	52.17	21.80	0.2484	1,137
1953	34,556.40	87.00	1.15	397.40	21.84	0.2510	8,675
1954	57,529.60	86.23	1.16	667.34	21.88	0.2537	14,598
1955	1,846.55	85.46	1.17	21.60	21.92	0.2565	474
1957	9,498.84	83.89	1.19	113.04	21.99	0.2621	2,490
1958	59,814.55	83.10	1.20	717.77	22.02	0.2650	15,850
1959	9,316.00	82.30	1.22	113.66	22.06	0.2680	2,497
1961	31,597.14	80.68	1.24	391.80	22.12	0.2742	8,663
1962	586,201.22	79.87	1.25	7,327.52	22.16	0.2775	162,642
1963	1,063,995.30	79.04	1.27	13,512.74	22.19	0.2807	298,706
1964	7,630.53	78.22	1.28	97.67	22.22	0.2841	2,168
1965	22,813.20	77.39	1.29	294.29	22.24	0.2874	6,556
1966	41,297.66	76.55	1.31	541.00	22.27	0.2909	12,014
1967	11,339.01	75.71	1.32	149.67	22.30	0.2945	3,340
1968	23,720.56	74.86	1.34	317.86	22.33	0.2983	7,076
1969	57,393.61	74.01	1.35	774.81	22.35	0.3020	17,332
1970	116,038.10	73.16	1.37	1,589.72	22.38	0.3059	35,496
1971	76,598.88	72.30	1.38	1,057.06	22.40	0.3098	23,732
1972	18,557.03	71.43	1.40	259.80	22.43	0.3140	5,827
1973	194,172.67	70.57	1.42	2,757.25	22.45	0.3181	61,770
1974	156,427.39	69.69	1.43	2,236.91	22.47	0.3224	50,437
1975	221,931.04	68.82	1.45	3,218.00	22.50	0.3269	72,558
1976	63,062.45	67.94	1.47	927.02	22.52	0.3315	20,903

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -11							
1977	4,868.45	67.05	1.49	72.54	22.54	0.3362	1,637
1978	44,038.41	66.17	1.51	664.98	22.56	0.3409	15,014
1979	19,721.31	65.27	1.53	301.74	22.58	0.3460	6,823
1980	25,174.38	64.38	1.55	390.20	22.60	0.3510	8,837
1981	55,833.06	63.48	1.58	882.16	22.62	0.3563	19,895
1982	69,007.83	62.58	1.60	1,104.13	22.64	0.3618	24,966
1983	180,691.19	61.67	1.62	2,927.20	22.65	0.3673	66,364
1984	111,912.09	60.77	1.65	1,846.55	22.67	0.3731	41,749
1985	21,901.90	59.86	1.67	365.76	22.69	0.3791	8,302
1986	213,178.14	58.94	1.70	3,624.03	22.71	0.3853	82,140
1987	188,954.35	58.02	1.72	3,250.01	22.72	0.3916	73,993
1988	282,867.14	57.10	1.75	4,950.17	22.74	0.3983	112,652
1989	529,816.98	56.18	1.78	9,430.74	22.75	0.4050	214,549
1990	2,203,091.99	55.26	1.81	39,875.97	22.77	0.4121	907,784
1991	520,893.95	54.33	1.84	9,584.45	22.78	0.4193	218,406
1992	269,742.86	53.40	1.87	5,044.19	22.80	0.4270	115,172
1993	484,827.38	52.46	1.91	9,260.20	22.81	0.4348	210,808
1994	1,103,252.02	51.53	1.94	21,403.09	22.83	0.4430	488,785
1995	1,576,094.35	50.59	1.98	31,206.67	22.84	0.4515	711,559
1996	229,338.72	49.65	2.01	4,609.71	22.85	0.4602	105,546
1997	935,488.07	48.71	2.05	19,177.51	22.86	0.4693	439,034
1999	8,682.32	46.81	2.14	185.80	22.89	0.4890	4,246
2000	8,614.21	45.86	2.18	187.79	22.90	0.4994	4,302
2001	52,190.12	44.91	2.23	1,163.84	22.91	0.5101	26,624
2002	1,816,117.74	43.96	2.27	41,225.87	22.92	0.5214	946,887
2003	1,250,188.49	43.00	2.33	29,129.39	22.93	0.5333	666,676
2004	206,770.01	42.05	2.38	4,921.13	22.94	0.5455	112,801
2005	501,708.15	41.09	2.43	12,191.51	22.95	0.5585	280,219
2006	536,210.92	40.13	2.49	13,351.65	22.96	0.5721	306,788
2007	406,170.40	39.17	2.55	10,357.35	22.97	0.5864	238,186
2008	71,450.41	38.20	2.62	1,872.00	22.98	0.6016	42,982
2009	238,356.26	37.24	2.69	6,411.78	22.99	0.6174	147,149
2010	184,343.94	36.27	2.76	5,087.89	23.00	0.6341	116,898
2011	11,226,716.33	35.30	2.83	317,716.07	23.00	0.6516	7,314,879
2012	9.28	34.33	2.91	0.27	23.01	0.6703	6
2013	5,278,598.09	33.36	3.00	158,357.94	23.02	0.6901	3,642,497
2014	2,555,881.34	32.39	3.09	78,976.73	23.03	0.7110	1,817,283
2015	522,453.94	31.41	3.18	16,614.04	23.04	0.7335	383,230
2016	1,592,114.75	30.44	3.29	52,380.58	23.04	0.7569	1,205,072

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -11							
2017	1,307,256.11	29.46	3.39	44,315.98	23.05	0.7824	1,022,823
2018	289,661.19	28.49	3.51	10,167.11	23.06	0.8094	234,455
2019	451,166.84	27.51	3.64	16,422.47	23.06	0.8382	378,186
2020	1,720,171.01	26.53	3.77	64,850.45	23.07	0.8696	1,495,826
2021	1,123,882.97	25.55	3.91	43,943.82	23.07	0.9029	1,014,799
2022	322,547.46	24.56	4.07	13,127.68	23.08	0.9397	303,111
2023	354,183.20	23.58	4.24	15,017.37	23.09	0.9792	346,823
	48,763,203.61			1,212,161.08			27,716,128
NET SALVAGE ADJUSTMENT				133,337.72			3,048,774
	48,763,203.61			1,345,498.80			30,764,902
	COMPOSITE REMAINING LIFE, YEARS..					22.87	
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -11							
1919	6,008,202.34	117.43	0.85	51,069.72	32.90	0.2802	1,683,318
1920	673,543.97	117.26	0.85	5,725.12	33.28	0.2838	191,159
1921	123,829.30	117.09	0.85	1,052.55	33.65	0.2874	35,587
1922	35,052.98	116.91	0.86	301.46	34.03	0.2911	10,203
1923	30,974.49	116.72	0.86	266.38	34.40	0.2947	9,129
1924	8,553.81	116.52	0.86	73.56	34.77	0.2984	2,552
1925	1,501,152.02	116.31	0.86	12,909.91	35.14	0.3021	453,528
1926	7,522.70	116.10	0.86	64.70	35.50	0.3058	2,300
1927	2,401.75	115.87	0.86	20.66	35.86	0.3095	743
1928	342,808.83	115.64	0.86	2,948.16	36.22	0.3132	107,371
1929	70,715.24	115.39	0.87	615.22	36.58	0.3170	22,417
1930	385,675.36	115.14	0.87	3,355.38	36.93	0.3207	123,702
1931	208,078.35	114.88	0.87	1,810.28	37.28	0.3245	67,524
1932	16,271.39	114.60	0.87	141.56	37.63	0.3284	5,343
1933	38,295.65	114.32	0.87	333.17	37.97	0.3321	12,720
1934	59,075.01	114.03	0.88	519.86	38.31	0.3360	19,847
1935	3,930.60	113.72	0.88	34.59	38.64	0.3398	1,336
1936	1,437.17	113.41	0.88	12.65	38.97	0.3436	494

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -11							
1937	53,331.07	113.08	0.88	469.31	39.30	0.3475	18,535
1938	5,287.62	112.75	0.89	47.06	39.62	0.3514	1,858
1940	27,626.61	112.05	0.89	245.88	40.25	0.3592	9,924
1941	35,117.20	111.68	0.90	316.05	40.55	0.3631	12,751
1942	2,688,164.86	111.30	0.90	24,193.48	40.85	0.3670	986,637
1943	7,847.65	110.91	0.90	70.63	41.15	0.3710	2,912
1944	9,803.06	110.51	0.90	88.23	41.44	0.3750	3,676
1945	19,576.35	110.10	0.91	178.14	41.73	0.3790	7,420
1946	8,680.12	109.68	0.91	78.99	42.01	0.3830	3,325
1947	231,202.42	109.24	0.92	2,127.06	42.28	0.3870	89,485
1948	444,095.22	108.80	0.92	4,085.68	42.55	0.3911	173,677
1949	203,699.59	108.34	0.92	1,874.04	42.82	0.3952	80,510
1950	235,155.54	107.88	0.93	2,186.95	43.08	0.3993	93,905
1951	117,520.58	107.40	0.93	1,092.94	43.33	0.4035	47,414
1952	399,486.29	106.91	0.94	3,755.17	43.58	0.4076	162,843
1953	91,879.01	106.41	0.94	863.66	43.83	0.4119	37,845
1954	106,637.37	105.91	0.94	1,002.39	44.06	0.4160	44,362
1955	28,176.14	105.39	0.95	267.67	44.30	0.4203	11,844
1956	317,078.84	104.86	0.95	3,012.25	44.53	0.4247	134,651
1957	108,202.34	104.32	0.96	1,038.74	44.75	0.4290	46,416
1958	67,267.02	103.77	0.96	645.76	44.97	0.4334	29,151
1959	169,070.99	103.20	0.97	1,639.99	45.18	0.4378	74,018
1960	111,182.17	102.63	0.97	1,078.47	45.39	0.4423	49,173
1961	69,789.79	102.05	0.98	683.94	45.60	0.4468	31,185
1962	93,226.59	101.46	0.99	922.94	45.80	0.4514	42,083
1963	464,888.36	100.86	0.99	4,602.39	45.99	0.4560	211,980
1964	46,800.68	100.25	1.00	468.01	46.18	0.4607	21,559
1965	914,331.68	99.63	1.00	9,143.32	46.37	0.4654	425,548
1966	450,182.28	99.01	1.01	4,546.84	46.55	0.4702	211,653
1967	124,023.38	98.37	1.02	1,265.04	46.73	0.4750	58,916
1968	1,966,679.67	97.72	1.02	20,060.13	46.90	0.4799	943,888
1969	297,233.11	97.07	1.03	3,061.50	47.07	0.4849	144,131
1970	267,587.26	96.40	1.04	2,782.91	47.24	0.4900	131,128
1971	292,190.48	95.73	1.04	3,038.78	47.40	0.4951	144,675
1972	265,329.16	95.05	1.05	2,785.96	47.55	0.5003	132,734
1973	539,114.92	94.36	1.06	5,714.62	47.71	0.5056	272,587
1974	174,171.77	93.67	1.07	1,863.64	47.86	0.5109	88,991
1975	3,768,757.05	92.96	1.08	40,702.58	48.00	0.5164	1,945,998
1976	283,014.09	92.25	1.08	3,056.55	48.15	0.5220	147,719

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -11							
1977	1,200,802.05	91.53	1.09	13,088.74	48.29	0.5276	633,531
1978	198,982.29	90.81	1.10	2,188.81	48.42	0.5332	106,097
1979	863,486.53	90.07	1.11	9,584.70	48.56	0.5391	465,540
1980	440,130.53	89.33	1.12	4,929.46	48.69	0.5451	239,898
1981	3,405,821.54	88.58	1.13	38,485.78	48.81	0.5510	1,876,710
1982	569,686.28	87.83	1.14	6,494.42	48.94	0.5572	317,435
1983	1,813,802.34	87.07	1.15	20,858.73	49.06	0.5635	1,021,987
1984	1,710,202.93	86.30	1.16	19,838.35	49.18	0.5699	974,593
1985	1,298,211.79	85.52	1.17	15,189.08	49.29	0.5764	748,237
1986	19,801,667.67	84.74	1.18	233,659.68	49.40	0.5830	11,543,580
1987	9,643,591.13	83.96	1.19	114,758.73	49.51	0.5897	5,686,729
1988	2,129,935.51	83.16	1.20	25,559.23	49.62	0.5967	1,270,890
1989	1,759,688.93	82.36	1.21	21,292.24	49.72	0.6037	1,062,307
1990	3,867,696.43	81.56	1.23	47,572.67	49.82	0.6108	2,362,544
1991	2,836,868.06	80.75	1.24	35,177.16	49.92	0.6182	1,753,752
1992	1,315,620.21	79.93	1.25	16,445.25	50.02	0.6258	823,315
1993	1,952,529.51	79.11	1.26	24,601.87	50.12	0.6336	1,237,025
1994	671,077.54	78.29	1.28	8,589.79	50.21	0.6413	430,382
1995	5,094,545.26	77.46	1.29	65,719.63	50.30	0.6494	3,308,245
1996	2,101,213.06	76.62	1.31	27,525.89	50.38	0.6575	1,381,611
1997	6,574,526.34	75.78	1.32	86,783.75	50.47	0.6660	4,378,700
1998	4,162,386.93	74.93	1.33	55,359.75	50.55	0.6746	2,808,071
1999	3,632,727.92	74.08	1.35	49,041.83	50.63	0.6835	2,482,788
2000	2,811,658.39	73.23	1.37	38,519.72	50.71	0.6925	1,947,017
2001	891,499.97	72.37	1.38	12,302.70	50.79	0.7018	625,664
2002	1,674,375.87	71.51	1.40	23,441.26	50.86	0.7112	1,190,866
2003	2,553,845.69	70.64	1.42	36,264.61	50.94	0.7211	1,841,629
2004	3,638,098.25	69.77	1.43	52,024.80	51.01	0.7311	2,659,886
2005	1,926,826.66	68.89	1.45	27,938.99	51.08	0.7415	1,428,684
2006	1,175,259.68	68.01	1.47	17,276.32	51.15	0.7521	883,913
2007	4,084,928.28	67.13	1.49	60,865.43	51.21	0.7629	3,116,188
2008	818,076.27	66.24	1.51	12,352.95	51.28	0.7742	633,314
2009	2,194,947.05	65.35	1.53	33,582.69	51.34	0.7856	1,724,394
2010	4,430,056.86	64.45	1.55	68,665.88	51.40	0.7975	3,533,059
2011	30,178,856.44	63.56	1.57	473,808.05	51.46	0.8096	24,433,708
2012	33,473,928.25	62.65	1.60	535,582.85	51.52	0.8224	27,527,285
2013	12,782,872.13	61.75	1.62	207,082.53	51.57	0.8351	10,675,488
2014	25,220,056.48	60.84	1.64	413,608.93	51.63	0.8486	21,402,244
2015	13,607,311.21	59.93	1.67	227,242.10	51.68	0.8623	11,734,129

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -11							
2016	12,330,462.30	59.02	1.69	208,384.81	51.73	0.8765	10,807,404
2017	9,523,906.25	58.10	1.72	163,811.19	51.78	0.8912	8,487,896
2018	5,073,886.80	57.18	1.75	88,793.02	51.83	0.9064	4,599,174
2019	1,196,528.58	56.26	1.78	21,298.21	51.88	0.9222	1,103,379
2020	7,884,099.01	55.33	1.81	142,702.19	51.92	0.9384	7,398,202
2021	2,595,938.94	54.40	1.84	47,765.28	51.97	0.9553	2,479,978
2022	3,763,732.40	53.47	1.87	70,381.80	52.01	0.9727	3,660,945
2023	9,311,985.62	52.54	1.90	176,927.73	52.05	0.9907	9,225,105
	295,209,267.45			4,339,682.20			219,859,898
NET SALVAGE ADJUSTMENT				477,365.04			24,184,589
	295,209,267.45			4,817,047.24			244,044,487
COMPOSITE REMAINING LIFE, YEARS..						50.66	
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -11							
1922	728,648.80	98.64	1.01	7,359.35	8.31	0.0843	61,389
1923	3,799.72	97.99	1.02	38.76	8.33	0.0850	323
1924	1,064.33	97.34	1.03	10.96	8.34	0.0857	91
1929	4,782.00	93.96	1.06	50.69	8.40	0.0894	428
1930	1,486.00	93.26	1.07	15.90	8.41	0.0902	134
1931	894.00	92.55	1.08	9.66	8.42	0.0910	81
1936	87,872.35	88.89	1.12	984.17	8.46	0.0952	8,363
1939	2,667.27	86.62	1.15	30.67	8.49	0.0980	261
1943	154,657.94	83.49	1.20	1,855.90	8.51	0.1019	15,764
1945	1,398.00	81.90	1.22	17.06	8.53	0.1042	146
1946	6,877.78	81.09	1.23	84.60	8.53	0.1052	723
1949	604.00	78.63	1.27	7.67	8.55	0.1087	66
1950	8,384.00	77.80	1.29	108.15	8.56	0.1100	922
1951	505.40	76.97	1.30	6.57	8.56	0.1112	56
1952	932.85	76.13	1.31	12.22	8.57	0.1126	105
1953	757.70	75.29	1.33	10.08	8.57	0.1138	86
1955	954.40	73.59	1.36	12.98	8.58	0.1166	111

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -11							
1957	12,738.61	71.87	1.39	177.07	8.59	0.1195	1,523
1960	1,922.97	69.26	1.44	27.69	8.61	0.1243	239
1962	26,360.36	67.50	1.48	390.13	8.61	0.1276	3,363
1966	14,178.63	63.93	1.56	221.19	8.63	0.1350	1,914
1968	18,415.23	62.13	1.61	296.49	8.64	0.1391	2,561
1969	37,903.00	61.22	1.63	617.82	8.64	0.1411	5,349
1970	599.00	60.31	1.66	9.94	8.64	0.1433	86
1971	104,831.82	59.40	1.68	1,761.17	8.65	0.1456	15,266
1972	6,361.08	58.48	1.71	108.77	8.65	0.1479	941
1973	4,632.04	57.56	1.74	80.60	8.65	0.1503	696
1974	36,042.58	56.64	1.77	637.95	8.65	0.1527	5,504
1975	692.75	55.72	1.79	12.40	8.66	0.1554	108
1977	3,747.23	53.86	1.86	69.70	8.66	0.1608	603
1978	1,411.62	52.93	1.89	26.68	8.67	0.1638	231
1979	41,770.68	51.99	1.92	802.00	8.67	0.1668	6,966
1980	15,025.95	51.06	1.96	294.51	8.67	0.1698	2,551
1981	5,275.09	50.12	2.00	105.50	8.67	0.1730	912
1982	2,901.58	49.18	2.03	58.90	8.67	0.1763	512
1983	12,221.73	48.23	2.07	252.99	8.68	0.1800	2,200
1984	16,724.73	47.29	2.11	352.89	8.68	0.1836	3,070
1985	8,862.31	46.34	2.16	191.43	8.68	0.1873	1,660
1987	33,585.39	44.44	2.25	755.67	8.69	0.1955	6,567
1988	54,670.01	43.48	2.30	1,257.41	8.69	0.1999	10,926
1989	22,266.28	42.53	2.35	523.26	8.69	0.2043	4,550
1990	11,152.31	41.57	2.41	268.77	8.69	0.2090	2,331
1991	136,488.49	40.61	2.46	3,357.62	8.69	0.2140	29,207
1993	65,023.05	38.68	2.59	1,684.10	8.70	0.2249	14,625
1995	2,848.39	36.75	2.72	77.48	8.70	0.2367	674
1996	5,802.65	35.79	2.79	161.89	8.70	0.2431	1,411
1997	14,489.96	34.82	2.87	415.86	8.70	0.2499	3,620
1998	71,317.51	33.85	2.95	2,103.87	8.70	0.2570	18,330
1999	20,359.07	32.88	3.04	618.92	8.71	0.2649	5,393
2005	162,547.31	27.02	3.70	6,014.25	8.71	0.3224	52,397
2006	171,981.45	26.04	3.84	6,604.09	8.72	0.3349	57,591
2007	216.33	25.06	3.99	8.63	8.72	0.3480	75
2009	77,495.80	23.09	4.33	3,355.57	8.72	0.3777	29,266
2011	68,819.94	21.12	4.73	3,255.18	8.72	0.4129	28,414

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -11							
2013	1,651,800.02	19.14	5.22	86,223.96	8.72	0.4556	752,544
2014	116,784.83	18.16	5.51	6,434.84	8.72	0.4802	56,078
2017	836,538.93	15.19	6.58	55,044.26	8.73	0.5747	480,776
	4,903,093.25			195,276.84			1,700,079
NET SALVAGE ADJUSTMENT				21,480.45			187,009
	4,903,093.25			216,757.29			1,887,088
COMPOSITE REMAINING LIFE, YEARS..						8.71	
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -11							
1921	709,844.00	104.77	0.95	6,743.52	16.12	0.1539	109,217
1922	2,203,845.81	104.22	0.96	21,156.92	16.18	0.1553	342,147
1923	68,396.03	103.67	0.96	656.60	16.23	0.1566	10,707
1926	197,842.16	101.96	0.98	1,938.85	16.39	0.1608	31,803
1927	4,621.70	101.36	0.99	45.75	16.44	0.1622	750
1928	5,903.22	100.76	0.99	58.44	16.49	0.1637	966
1929	488.29	100.15	1.00	4.88	16.54	0.1652	81
1930	34,757.92	99.53	1.00	347.58	16.58	0.1666	5,790
1931	4,564.39	98.90	1.01	46.10	16.63	0.1682	768
1935	7,738.20	96.29	1.04	80.48	16.79	0.1744	1,349
1936	731.94	95.62	1.05	7.69	16.83	0.1760	129
1938	695.14	94.25	1.06	7.37	16.91	0.1794	125
1941	10,798.91	92.13	1.09	117.71	17.01	0.1846	1,994
1944	862.01	89.95	1.11	9.57	17.10	0.1901	164
1947	626,844.48	87.70	1.14	7,146.03	17.19	0.1960	122,868
1948	16,017.75	86.94	1.15	184.20	17.22	0.1981	3,173
1950	627.28	85.39	1.17	7.34	17.27	0.2023	127
1951	7,169.16	84.61	1.18	84.60	17.29	0.2044	1,465
1954	1,213.35	82.23	1.22	14.80	17.37	0.2112	256
1958	65,241.45	78.98	1.27	828.57	17.45	0.2209	14,414
1959	44,649.21	78.15	1.28	571.51	17.47	0.2235	9,981
1961	2,498.46	76.48	1.31	32.73	17.51	0.2290	572

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -11							
1962	30,281.93	75.64	1.32	399.72	17.53	0.2318	7,018
1963	43,224.37	74.79	1.34	579.21	17.55	0.2347	10,143
1964	106,785.65	73.94	1.35	1,441.61	17.56	0.2375	25,361
1965	8,335.21	73.09	1.37	114.19	17.58	0.2405	2,005
1966	45,083.99	72.23	1.38	622.16	17.60	0.2437	10,986
1967	7,488.18	71.36	1.40	104.83	17.61	0.2468	1,848
1969	56,453.00	69.62	1.44	812.92	17.64	0.2534	14,304
1970	5,302.88	68.74	1.45	76.89	17.66	0.2569	1,362
1971	1,058.00	67.86	1.47	15.55	17.67	0.2604	275
1972	464.76	66.98	1.49	6.92	17.69	0.2641	123
1973	14,576.88	66.09	1.51	220.11	17.70	0.2678	3,904
1974	40,944.12	65.20	1.53	626.45	17.72	0.2718	11,128
1975	187,887.59	64.30	1.56	2,931.05	17.73	0.2757	51,808
1976	4,706.44	63.41	1.58	74.36	17.74	0.2798	1,317
1977	23,100.46	62.50	1.60	369.61	17.75	0.2840	6,561
1978	46,320.71	61.60	1.62	750.40	17.77	0.2885	13,362
1979	11,036.60	60.69	1.65	182.10	17.78	0.2930	3,233
1981	40,756.74	58.86	1.70	692.86	17.80	0.3024	12,325
1982	25,703.54	57.95	1.73	444.67	17.81	0.3073	7,899
1986	24,839.07	54.25	1.84	457.04	17.85	0.3290	8,173
1987	8,381.28	53.32	1.88	157.57	17.86	0.3350	2,807
1988	19,175.70	52.38	1.91	366.26	17.87	0.3412	6,542
1989	603,371.28	51.45	1.94	11,705.40	17.88	0.3475	209,684
1990	286,422.97	50.51	1.98	5,671.17	17.89	0.3542	101,448
1992	1,338,279.15	48.63	2.06	27,568.55	17.91	0.3683	492,875
1993	267,978.54	47.68	2.10	5,627.55	17.91	0.3756	100,661
1994	75,381.00	46.73	2.14	1,613.15	17.92	0.3835	28,907
1997	11,852.45	43.88	2.28	270.24	17.94	0.4088	4,846
1998	4,060.08	42.92	2.33	94.60	17.95	0.4182	1,698
1999	456.87	41.97	2.38	10.87	17.96	0.4279	196
2001	139.18	40.05	2.50	3.48	17.97	0.4487	62
2002	13,397.16	39.09	2.56	342.97	17.98	0.4600	6,162
2003	357,091.22	38.12	2.62	9,355.79	17.98	0.4717	168,429
2005	263,933.07	36.19	2.76	7,284.55	17.99	0.4971	131,201
2006	353.40	35.22	2.84	10.04	18.00	0.5111	181
2007	585,132.63	34.25	2.92	17,085.87	18.01	0.5258	307,686
2008	213,391.26	33.28	3.00	6,401.74	18.01	0.5412	115,481
2009	213,491.81	32.31	3.10	6,618.25	18.02	0.5577	119,069
2010	4,722.44	31.33	3.19	150.65	18.02	0.5752	2,716

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -11							
2014	196,488.73	27.43	3.65	7,171.84	18.04	0.6577	129,225
2015	36,823.69	26.45	3.78	1,391.94	18.04	0.6820	25,115
2016	3,380,050.22	25.46	3.93	132,835.97	18.05	0.7090	2,396,320
2017	394,778.17	24.48	4.08	16,106.95	18.05	0.7373	291,086
2019	449,459.77	22.51	4.44	19,956.01	18.06	0.8023	360,606
2021	8,454,322.41	20.54	4.87	411,725.50	18.07	0.8798	7,437,690
2022	9,061.45	19.56	5.11	463.04	18.07	0.9238	8,371
2023	2,854,550.79	18.57	5.39	153,860.29	18.07	0.9731	2,777,678
	24,782,247.70			894,864.13			16,078,723
NET SALVAGE ADJUSTMENT				98,435.05			1,768,660
	24,782,247.70			993,299.18			17,847,383
COMPOSITE REMAINING LIFE, YEARS..						17.97	
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -11							
1958	9,582,851.00	104.86	0.95	91,037.08	46.18	0.4404	4,220,288
1959	221,254.00	104.32	0.96	2,124.04	46.41	0.4449	98,431
1965	10,232.00	100.86	0.99	101.30	47.70	0.4729	4,839
1966	6,678.00	100.25	1.00	66.78	47.90	0.4778	3,191
1969	179,525.00	98.37	1.02	1,831.16	48.46	0.4926	88,439
1970	596,240.00	97.72	1.02	6,081.65	48.64	0.4978	296,778
1975	1,047.00	94.36	1.06	11.10	49.48	0.5244	549
1978	549.00	92.25	1.08	5.93	49.94	0.5414	297
1980	9,332.00	90.81	1.10	102.65	50.23	0.5531	5,162
1981	308,736.72	90.07	1.11	3,426.98	50.37	0.5592	172,655
1982	524,108.68	89.33	1.12	5,870.02	50.50	0.5653	296,289
1983	1,108,868.00	88.58	1.13	12,530.21	50.63	0.5716	633,796
1984	403,573,494.52	87.83	1.14	4,600,737.84	50.76	0.5779	233,237,230
1985	5,902.91	87.07	1.15	67.88	50.89	0.5845	3,450
1986	58,875.00	86.30	1.16	682.95	51.01	0.5911	34,800
1987	50,263.50	85.52	1.17	588.08	51.13	0.5979	30,051
1988	29,653.24	84.74	1.18	349.91	51.25	0.6048	17,934

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -11							
1989	78,688.00	83.96	1.19	936.39	51.36	0.6117	48,135
1990	338,484.80	83.16	1.20	4,061.82	51.47	0.6189	209,498
1991	13,552.00	82.36	1.21	163.98	51.58	0.6263	8,487
1992	90,432.00	81.56	1.23	1,112.31	51.69	0.6338	57,313
1993	50,340.00	80.75	1.24	624.22	51.79	0.6414	32,286
1994	84,724.39	79.93	1.25	1,059.05	51.89	0.6492	55,002
1995	456,317.94	79.11	1.26	5,749.61	51.99	0.6572	299,888
1996	1,593.00	78.29	1.28	20.39	52.09	0.6654	1,060
1997	10,974.49	77.46	1.29	141.57	52.18	0.6736	7,393
1998	18,150.67	76.62	1.31	237.77	52.27	0.6822	12,382
2000	34,797.55	74.93	1.33	462.81	52.45	0.7000	24,358
2003	22,212.49	72.37	1.38	306.53	52.69	0.7281	16,172
2004	309,230.45	71.51	1.40	4,329.23	52.77	0.7379	228,194
2005	317,636.60	70.64	1.42	4,510.44	52.85	0.7482	237,643
2006	230,598.05	69.77	1.43	3,297.55	52.92	0.7585	174,906
2007	68,506.21	68.89	1.45	993.34	52.99	0.7692	52,695
2008	2,999,078.47	68.01	1.47	44,086.45	53.06	0.7802	2,339,821
2009	7,988,923.13	67.13	1.49	119,034.95	53.13	0.7915	6,322,833
2010	236,488.05	66.24	1.51	3,570.97	53.20	0.8031	189,933
2011	366,194.80	65.35	1.53	5,602.78	53.26	0.8150	298,449
2012	949,071.85	64.45	1.55	14,710.61	53.33	0.8275	785,319
2013	8,065,161.94	63.56	1.57	126,623.04	53.39	0.8400	6,774,655
2014	1,898,087.19	62.65	1.60	30,369.40	53.45	0.8532	1,619,353
2015	783,930.27	61.75	1.62	12,699.67	53.51	0.8666	679,323
2016	1,919,312.15	60.84	1.64	31,476.72	53.56	0.8803	1,689,647
2017	4,532,834.57	59.93	1.67	75,698.34	53.62	0.8947	4,055,572
2018	4,894,121.33	59.02	1.69	82,710.65	53.67	0.9094	4,450,469
2019	320,615.33	58.10	1.72	5,514.58	53.72	0.9246	296,444
2021	32,846.02	56.26	1.78	584.66	53.82	0.9566	31,421
2022	2,691,233.57	55.33	1.81	48,711.33	53.87	0.9736	2,620,212
2023	48,512.13	54.40	1.84	892.62	53.92	0.9912	48,084
	456,120,260.01			5,355,909.34			272,811,126
NET SALVAGE ADJUSTMENT				589,150.03			30,009,224
	456,120,260.01			5,945,059.37			302,820,350

COMPOSITE REMAINING LIFE, YEARS.. 50.94

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -11							
1952	37,747.76	75.50	1.32	498.27	7.85	0.1040	3,925
1953	30,695.64	74.65	1.34	411.32	7.85	0.1052	3,228
1954	84,422.45	73.80	1.36	1,148.15	7.86	0.1065	8,991
1955	26,725.92	72.94	1.37	366.15	7.86	0.1078	2,880
1956	31,740.77	72.08	1.39	441.20	7.87	0.1092	3,465
1958	13,405.03	70.35	1.42	190.35	7.87	0.1119	1,500
1959	3,277.67	69.47	1.44	47.20	7.88	0.1134	372
1961	874.00	67.72	1.48	12.94	7.88	0.1164	102
1962	3,117.02	66.83	1.50	46.76	7.89	0.1181	368
1967	16,824.46	62.35	1.60	269.19	7.90	0.1267	2,132
1969	11,294.49	60.54	1.65	186.36	7.91	0.1307	1,476
1970	32,872.07	59.63	1.68	552.25	7.91	0.1327	4,360
1972	45,280.23	57.79	1.73	783.35	7.92	0.1371	6,206
1973	11,468.83	56.87	1.76	201.85	7.92	0.1393	1,597
1979	1,734.37	51.29	1.95	33.82	7.93	0.1546	268
1980	4,412.78	50.35	1.99	87.81	7.93	0.1575	695
1981	222,602.92	49.41	2.02	4,496.58	7.94	0.1607	35,772
1983	93,625.89	47.52	2.10	1,966.14	7.94	0.1671	15,644
1984	249,930.29	46.58	2.15	5,373.50	7.94	0.1705	42,603
1985	1,246,840.99	45.63	2.19	27,305.82	7.94	0.1740	216,963
1986	1,272,577.37	44.67	2.24	28,505.73	7.95	0.1780	226,481
1987	666,418.34	43.72	2.29	15,260.98	7.95	0.1818	121,182
1988	542,555.78	42.77	2.34	12,695.81	7.95	0.1859	100,850
1989	926,739.13	41.81	2.39	22,149.07	7.95	0.1902	176,219
1990	86,880.56	40.85	2.45	2,128.57	7.95	0.1946	16,908
1991	201,378.71	39.89	2.51	5,054.61	7.95	0.1993	40,135
1992	141,565.68	38.93	2.57	3,638.24	7.95	0.2042	28,909
1993	195,901.41	37.96	2.63	5,152.21	7.96	0.2097	41,079
1994	47,410.01	37.00	2.70	1,280.07	7.96	0.2151	10,200
1995	25,538.00	36.03	2.78	709.96	7.96	0.2209	5,642
1997	38,731.38	34.09	2.93	1,134.83	7.96	0.2335	9,044
2000	43,246.15	31.17	3.21	1,388.20	7.96	0.2554	11,044
2001	157,231.12	30.20	3.31	5,204.35	7.97	0.2639	41,495
2002	304,900.56	29.22	3.42	10,427.60	7.97	0.2728	83,165
2007	128,985.69	24.32	4.11	5,301.31	7.97	0.3277	42,270
2010	299,186.61	21.37	4.68	14,001.93	7.97	0.3730	111,582
2011	154,691.85	20.38	4.91	7,595.37	7.98	0.3916	60,571
2012	1,005,422.26	19.39	5.16	51,879.79	7.98	0.4116	413,782
2013	237,129.87	18.40	5.43	12,876.15	7.98	0.4337	102,843

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -11							
2014	2,245,358.99	17.42	5.74	128,883.61	7.98	0.4581	1,028,576
2015	170,084.76	16.43	6.09	10,358.16	7.98	0.4857	82,610
2016	1,035,194.41	15.43	6.48	67,080.60	7.98	0.5172	535,371
2017	613,799.94	14.44	6.93	42,536.34	7.98	0.5526	339,204
2018	878,183.71	13.45	7.43	65,249.05	7.98	0.5933	521,035
2019	11,659.27	12.46	8.03	936.24	7.98	0.6405	7,467
2020	9,120.73	11.47	8.72	795.33	7.98	0.6957	6,346
	13,608,785.87			566,643.12			4,516,557
NET SALVAGE ADJUSTMENT				62,330.74			496,821
	13,608,785.87			628,973.86			5,013,378
COMPOSITE REMAINING LIFE, YEARS..						7.97	
COAL CANYON							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -11							
1919	115,818.00	96.18	1.04	1,204.51	1.98	0.0206	2,385
1922	11,048.00	94.13	1.06	117.11	1.98	0.0210	232
1923	42,289.00	93.43	1.07	452.49	1.98	0.0212	896
1924	3,580.00	92.73	1.08	38.66	1.98	0.0214	76
1925	982.00	92.01	1.09	10.70	1.98	0.0215	21
1926	4,428.00	91.29	1.10	48.71	1.98	0.0217	96
1927	1,052.00	90.56	1.10	11.57	1.98	0.0219	23
1928	2,731.00	89.83	1.11	30.31	1.98	0.0220	60
1929	8,835.00	89.08	1.12	98.95	1.98	0.0222	196
1932	2,304.00	86.81	1.15	26.50	1.98	0.0228	53
1934	1,663.00	85.26	1.17	19.46	1.98	0.0232	39
1936	1,528.00	83.69	1.19	18.18	1.99	0.0238	36
1937	1,680.00	82.90	1.21	20.33	1.99	0.0240	40
1938	2,255.00	82.10	1.22	27.51	1.99	0.0242	55
1940	15,754.00	80.48	1.24	195.35	1.99	0.0247	390
1941	83,533.00	79.66	1.26	1,052.52	1.99	0.0250	2,087
1942	19,977.00	78.84	1.27	253.71	1.99	0.0252	504
1943	22,247.00	78.01	1.28	284.76	1.99	0.0255	568

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COAL CANYON							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -11							
1944	17,503.00	77.18	1.30	227.54	1.99	0.0258	451
1945	2,742.00	76.34	1.31	35.92	1.99	0.0261	71
1947	795.00	74.65	1.34	10.65	1.99	0.0267	21
1948	53,814.00	73.80	1.36	731.87	1.99	0.0270	1,451
1949	65,211.00	72.94	1.37	893.39	1.99	0.0273	1,779
1950	10,649.00	72.08	1.39	148.02	1.99	0.0276	294
1951	16,409.00	71.22	1.40	229.73	1.99	0.0279	458
1952	35,227.00	70.35	1.42	500.22	1.99	0.0283	997
1953	76,644.00	69.47	1.44	1,103.67	1.99	0.0287	2,196
1954	1,625.00	68.60	1.46	23.72	1.99	0.0290	47
1955	4,309.00	67.72	1.48	63.77	1.99	0.0294	127
1958	670.00	65.05	1.54	10.32	1.99	0.0306	20
1959	8,173.00	64.16	1.56	127.50	1.99	0.0310	254
1962	4,605.00	61.45	1.63	75.06	1.99	0.0324	149
1964	75,365.00	59.63	1.68	1,266.13	1.99	0.0334	2,515
1965	24,438.00	58.71	1.70	415.45	1.99	0.0339	828
1966	27,343.00	57.79	1.73	473.03	1.99	0.0344	942
1967	3,131.00	56.87	1.76	55.11	1.99	0.0350	110
1968	1,951.00	55.95	1.79	34.92	1.99	0.0356	69
1969	1,367.00	55.02	1.82	24.88	1.99	0.0362	49
1978	2,837.00	46.58	2.15	61.00	2.00	0.0429	122
1981	26,930.00	43.72	2.29	616.70	2.00	0.0458	1,232
1982	79,411.00	42.77	2.34	1,858.22	2.00	0.0468	3,713
1983	299,894.00	41.81	2.39	7,167.47	2.00	0.0478	14,347
1984	9,513.00	40.85	2.45	233.07	2.00	0.0490	466
1985	215,677.00	39.89	2.51	5,413.49	2.00	0.0501	10,814
1986	176,897.00	38.93	2.57	4,546.25	2.00	0.0514	9,087
1987	2,075.00	37.96	2.63	54.57	2.00	0.0527	109
1988	122,129.00	37.00	2.70	3,297.48	2.00	0.0541	6,601
1989	3,638.00	36.03	2.78	101.14	2.00	0.0555	202
1991	98,136.00	34.09	2.93	2,875.38	2.00	0.0587	5,758
1992	233,266.00	33.12	3.02	7,044.63	2.00	0.0604	14,087
1993	37,228.00	32.15	3.11	1,157.79	2.00	0.0622	2,316
1996	14,842.81	29.22	3.42	507.62	2.00	0.0685	1,016
2001	41,182.51	24.32	4.11	1,692.60	2.00	0.0822	3,387
2002	38,784.17	23.33	4.29	1,663.84	2.00	0.0857	3,325
2005	118,244.05	20.38	4.91	5,805.78	2.00	0.0981	11,604
2008	23,406.12	17.42	5.74	1,343.51	2.00	0.1148	2,687
2009	39,746.29	16.43	6.09	2,420.55	2.00	0.1217	4,838

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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COAL CANYON							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -11							
2010	3,439.82	15.43	6.48	222.90	2.00	0.1296	446
2011	17,392.32	14.44	6.93	1,205.29	2.00	0.1385	2,409
2012	3,694,108.74	13.45	7.43	274,472.28	2.00	0.1487	549,314
2017	168,780.39	8.48	11.79	19,899.21	2.00	0.2359	39,807
	6,241,233.22			354,023.00			708,272
NET SALVAGE ADJUSTMENT				38,942.53			77,910
	6,241,233.22			392,965.53			786,182
COMPOSITE REMAINING LIFE, YEARS..						2.00	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -11							
1921	28,725.82	97.51	1.03	295.88	5.79	0.0594	1,706
1943	3,454.00	81.29	1.23	42.48	5.89	0.0725	250
1946	3,738.99	78.84	1.27	47.49	5.90	0.0748	280
1950	41,350.36	75.50	1.32	545.82	5.91	0.0783	3,237
1951	70,812.27	74.65	1.34	948.88	5.91	0.0792	5,606
1952	5,113.63	73.80	1.36	69.55	5.92	0.0802	410
1953	8,633.33	72.94	1.37	118.28	5.92	0.0812	701
1954	2,052.76	72.08	1.39	28.53	5.92	0.0821	169
1957	1,199.76	69.47	1.44	17.28	5.93	0.0854	102
1958	3,603.00	68.60	1.46	52.60	5.93	0.0864	311
1959	633.21	67.72	1.48	9.37	5.93	0.0876	55
1966	182,331.00	61.45	1.63	2,972.00	5.94	0.0967	17,624
1967	1,741.00	60.54	1.65	28.73	5.95	0.0983	171
1968	1,596.46	59.63	1.68	26.82	5.95	0.0998	159
1970	1,548.18	57.79	1.73	26.78	5.95	0.1030	159
1973	2,606.00	55.02	1.82	47.43	5.95	0.1081	282
1975	237,032.09	53.16	1.88	4,456.20	5.96	0.1121	26,574
1977	28,721.00	51.29	1.95	560.06	5.96	0.1162	3,337
1980	16,738.87	48.47	2.06	344.82	5.96	0.1230	2,058
1981	5,203.04	47.52	2.10	109.26	5.96	0.1254	653
1982	20,322.74	46.58	2.15	436.94	5.97	0.1282	2,605

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 332.00 RESERVOIRS, DAMS AND WATERWAYS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 120-R2.5							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -11							
1984	3,814.64	44.67	2.24	85.45	5.97	0.1337	510
1985	36,233.62	43.72	2.29	829.75	5.97	0.1366	4,948
1986	21,364.66	42.77	2.34	499.93	5.97	0.1396	2,982
1987	58,735.74	41.81	2.39	1,403.78	5.97	0.1428	8,387
1988	227,554.68	40.85	2.45	5,575.09	5.97	0.1461	33,255
1989	7,672.70	39.89	2.51	192.58	5.97	0.1497	1,148
1990	207,589.89	38.93	2.57	5,335.06	5.97	0.1534	31,834
1991	3,393.86	37.96	2.63	89.26	5.97	0.1573	534
1992	65,492.60	37.00	2.70	1,768.30	5.97	0.1614	10,567
1994	840,079.00	35.06	2.85	23,942.25	5.98	0.1706	143,284
1995	250,926.00	34.09	2.93	7,352.13	5.98	0.1754	44,017
1996	3,405.61	33.12	3.02	102.85	5.98	0.1806	615
1997	297,357.83	32.15	3.11	9,247.83	5.98	0.1860	55,309
2011	227,071.13	18.40	5.43	12,329.96	5.99	0.3255	73,921
2014	247,673.39	15.43	6.48	16,049.24	5.99	0.3882	96,147
	3,165,522.86			95,988.66			573,907
NET SALVAGE ADJUSTMENT				10,558.75			63,130
	3,165,522.86			106,547.41			637,037
	COMPOSITE REMAINING LIFE, YEARS..					5.98	
	2,244,309,529.90			54,562,572.40			1,397,521,466
	COMPOSITE REMAINING LIFE, YEARS..					25.61	

ACCOUNT 333 (FERC) WATERWHEELS, TURBINES AND GENERATORS

Asset Class EHP33300, EHH33300

This account includes the cost of water wheels and hydraulic turbines and generators driven and devoted to the production of electricity by water power.

SERVICE LIFE ANALYSIS

Discussion: Actuarial analysis was performed for this account for interim retirements and various bands were analyzed. The analysis included bands that excluded larger retirements that occurred in the mid to late 1990s. Retirements have also been higher in recent years, but this activity includes projects such as replacing or upgrading turbines, rotors, wicket gate bushings and generators that are not considered to be unusual. Depending on the bands analyzed the average service lives of the better fitting curves were in the 70 to 80-year range with low to mid-mode curves. The currently authorized interim survivor curve estimate is the 70-S0. The statistical analysis indicates a somewhat shorter service life for this account.

Conclusion: The 65-S0 interim survivor curve is a better fit of the bands that exclude the larger retirements in the 1990s than the currently authorized estimate.

Recommendation: Use a 65-S0 survivor curve for interim retirements for this account.

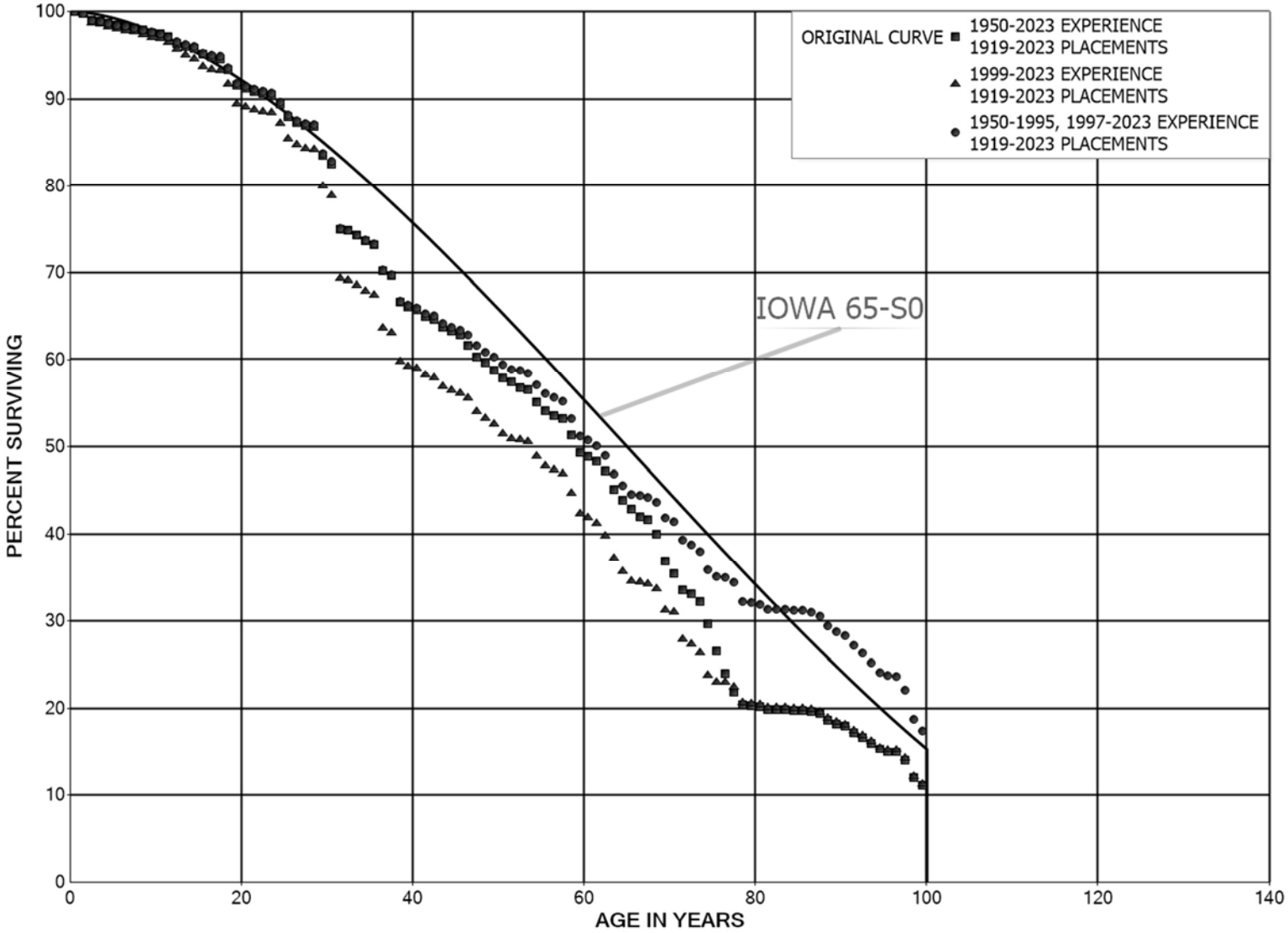
NET SALVAGE ANALYSIS

Discussion: There has been gross salvage some of the years in the data although the overall average gross salvage is zero percent. Cost of removal has been recorded in each year since 2004 and has been higher in recent years than in the early 2000s. The average net salvage recorded for years 2004-2023 in the net salvage analysis is (42) percent. The last five years have experienced a more negative level of net salvage of (51) percent. The currently authorized estimate for interim net salvage is (30) percent.

Conclusion: The currently authorized interim net salvage estimate continues to be reasonable for this account.

Recommendation: The recommendation is to continue to use (30) percent net salvage for this account. This estimate is relatively consistent with the overall experience of the years analyzed, although it is less negative than the most recent five-year average. This amount is adjusted to apply to only interim retirements, resulting in a (10) percent net salvage estimate for the account.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,370,574,739	800,886	0.0006	0.9994	100.00
0.5	1,336,850,006	2,725,343	0.0020	0.9980	99.94
1.5	1,236,563,404	9,943,300	0.0080	0.9920	99.74
2.5	1,200,713,941	1,411,568	0.0012	0.9988	98.94
3.5	1,159,131,955	2,244,985	0.0019	0.9981	98.82
4.5	1,104,566,813	2,423,543	0.0022	0.9978	98.63
5.5	1,051,525,211	1,866,408	0.0018	0.9982	98.41
6.5	961,177,639	1,838,144	0.0019	0.9981	98.24
7.5	880,389,508	1,699,605	0.0019	0.9981	98.05
8.5	743,111,614	2,339,912	0.0031	0.9969	97.86
9.5	698,001,067	1,138,948	0.0016	0.9984	97.55
10.5	608,577,712	2,117,087	0.0035	0.9965	97.39
11.5	581,213,761	4,276,829	0.0074	0.9926	97.05
12.5	529,770,967	2,007,694	0.0038	0.9962	96.34
13.5	514,632,046	1,473,405	0.0029	0.9971	95.97
14.5	487,432,812	3,412,316	0.0070	0.9930	95.70
15.5	470,505,646	1,472,365	0.0031	0.9969	95.03
16.5	448,408,064	845,624	0.0019	0.9981	94.73
17.5	430,081,904	5,783,049	0.0134	0.9866	94.55
18.5	410,241,084	7,974,911	0.0194	0.9806	93.28
19.5	396,335,328	1,494,048	0.0038	0.9962	91.47
20.5	379,839,609	1,186,577	0.0031	0.9969	91.12
21.5	372,271,189	1,106,181	0.0030	0.9970	90.84
22.5	370,769,617	663,567	0.0018	0.9982	90.57
23.5	370,491,568	4,149,395	0.0112	0.9888	90.41
24.5	364,697,824	5,879,725	0.0161	0.9839	89.39
25.5	353,979,406	2,533,611	0.0072	0.9928	87.95
26.5	342,640,924	1,560,676	0.0046	0.9954	87.32
27.5	341,634,926	525,331	0.0015	0.9985	86.93
28.5	343,169,739	12,983,595	0.0378	0.9622	86.79
29.5	330,841,678	3,786,584	0.0114	0.9886	83.51
30.5	328,112,417	30,049,630	0.0916	0.9084	82.55
31.5	295,346,750	714,635	0.0024	0.9976	74.99
32.5	287,327,734	2,197,242	0.0076	0.9924	74.81
33.5	273,815,364	2,289,045	0.0084	0.9916	74.24
34.5	268,107,857	1,516,715	0.0057	0.9943	73.62
35.5	262,848,398	10,919,309	0.0415	0.9585	73.20
36.5	249,774,400	2,071,545	0.0083	0.9917	70.16
37.5	238,848,548	10,354,120	0.0434	0.9566	69.58
38.5	223,718,386	1,710,446	0.0076	0.9924	66.56

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	136,060,410	586,032	0.0043	0.9957	66.05
40.5	111,004,292	1,403,496	0.0126	0.9874	65.77
41.5	108,218,543	587,477	0.0054	0.9946	64.94
42.5	106,090,293	1,466,140	0.0138	0.9862	64.59
43.5	95,690,942	667,421	0.0070	0.9930	63.69
44.5	86,693,928	612,713	0.0071	0.9929	63.25
45.5	85,671,777	1,545,779	0.0180	0.9820	62.80
46.5	83,315,596	1,881,676	0.0226	0.9774	61.67
47.5	80,798,177	916,132	0.0113	0.9887	60.28
48.5	79,421,075	1,123,821	0.0142	0.9858	59.59
49.5	78,124,197	1,161,050	0.0149	0.9851	58.75
50.5	76,727,786	661,749	0.0086	0.9914	57.88
51.5	76,022,180	790,755	0.0104	0.9896	57.38
52.5	75,212,925	331,030	0.0044	0.9956	56.78
53.5	74,676,226	1,993,416	0.0267	0.9733	56.53
54.5	69,479,936	1,279,378	0.0184	0.9816	55.02
55.5	68,059,702	569,529	0.0084	0.9916	54.01
56.5	66,322,542	518,520	0.0078	0.9922	53.56
57.5	65,571,874	2,287,985	0.0349	0.9651	53.14
58.5	56,292,486	2,196,490	0.0390	0.9610	51.28
59.5	54,092,336	457,770	0.0085	0.9915	49.28
60.5	51,475,348	616,875	0.0120	0.9880	48.87
61.5	48,749,080	1,137,945	0.0233	0.9767	48.28
62.5	47,514,720	2,090,832	0.0440	0.9560	47.15
63.5	45,374,726	1,215,215	0.0268	0.9732	45.08
64.5	43,891,457	987,108	0.0225	0.9775	43.87
65.5	31,339,475	724,522	0.0231	0.9769	42.88
66.5	30,539,769	182,353	0.0060	0.9940	41.89
67.5	30,317,188	1,244,479	0.0410	0.9590	41.64
68.5	25,938,051	2,010,255	0.0775	0.9225	39.93
69.5	23,852,268	951,997	0.0399	0.9601	36.84
70.5	21,594,654	1,135,458	0.0526	0.9474	35.37
71.5	20,455,382	292,506	0.0143	0.9857	33.51
72.5	20,150,623	492,988	0.0245	0.9755	33.03
73.5	19,094,770	1,572,960	0.0824	0.9176	32.22
74.5	15,512,772	1,607,183	0.1036	0.8964	29.57
75.5	13,313,204	1,298,614	0.0975	0.9025	26.50
76.5	11,302,515	1,004,235	0.0889	0.9111	23.92
77.5	10,261,876	661,218	0.0644	0.9356	21.79
78.5	9,597,437	27,211	0.0028	0.9972	20.39

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,285,621	78,175	0.0094	0.9906	20.33
80.5	8,204,937	128,808	0.0157	0.9843	20.14
81.5	7,595,998	5,690	0.0007	0.9993	19.82
82.5	7,589,537	4,260	0.0006	0.9994	19.81
83.5	7,370,823	12,998	0.0018	0.9982	19.80
84.5	7,356,554	117	0.0000	1.0000	19.76
85.5	7,355,144	48,146	0.0065	0.9935	19.76
86.5	7,306,997	108,767	0.0149	0.9851	19.63
87.5	7,177,128	266,506	0.0371	0.9629	19.34
88.5	6,910,622	168,360	0.0244	0.9756	18.62
89.5	6,742,261	100,548	0.0149	0.9851	18.17
90.5	6,636,258	260,476	0.0393	0.9607	17.90
91.5	6,373,549	200,204	0.0314	0.9686	17.19
92.5	5,923,283	242,434	0.0409	0.9591	16.65
93.5	5,548,099	244,677	0.0441	0.9559	15.97
94.5	5,005,885	88,470	0.0177	0.9823	15.27
95.5	4,857,199	6,096	0.0013	0.9987	15.00
96.5	4,492,644	301,379	0.0671	0.9329	14.98
97.5	4,191,265	625,012	0.1491	0.8509	13.98
98.5	3,176,222	222,896	0.0702	0.9298	11.89
99.5	2,951,244	5,242	0.0018	0.9982	11.06
100.5	2,938,875	382,903	0.1303	0.8697	11.04
101.5	1,726,467		0.0000	1.0000	9.60
102.5	818,470		0.0000	1.0000	9.60
103.5	769,178	59,154	0.0769	0.9231	9.60
104.5					8.86

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	991,075,051	534,935	0.0005	0.9995	100.00
0.5	959,564,686	2,460,577	0.0026	0.9974	99.95
1.5	873,305,497	9,739,734	0.0112	0.9888	99.69
2.5	840,400,524	1,087,512	0.0013	0.9987	98.58
3.5	801,280,769	1,822,741	0.0023	0.9977	98.45
4.5	749,067,816	2,172,712	0.0029	0.9971	98.23
5.5	693,857,091	1,429,689	0.0021	0.9979	97.94
6.5	607,857,612	1,047,083	0.0017	0.9983	97.74
7.5	535,870,507	1,335,740	0.0025	0.9975	97.57
8.5	412,867,541	1,598,769	0.0039	0.9961	97.33
9.5	372,147,148	543,963	0.0015	0.9985	96.95
10.5	288,985,086	1,275,895	0.0044	0.9956	96.81
11.5	265,271,023	2,254,366	0.0085	0.9915	96.38
12.5	228,260,235	1,485,550	0.0065	0.9935	95.56
13.5	219,183,245	1,118,629	0.0051	0.9949	94.94
14.5	355,291,527	3,150,688	0.0089	0.9911	94.46
15.5	368,146,887	1,134,183	0.0031	0.9969	93.62
16.5	347,873,334	524,245	0.0015	0.9985	93.33
17.5	332,247,183	5,472,073	0.0165	0.9835	93.19
18.5	322,679,472	7,797,118	0.0242	0.9758	91.65
19.5	316,552,085	1,336,764	0.0042	0.9958	89.44
20.5	300,388,938	994,488	0.0033	0.9967	89.06
21.5	292,578,052	863,632	0.0030	0.9970	88.77
22.5	290,370,609	528,572	0.0018	0.9982	88.51
23.5	289,837,973	3,950,624	0.0136	0.9864	88.34
24.5	283,217,655	5,675,081	0.0200	0.9800	87.14
25.5	272,314,190	2,255,034	0.0083	0.9917	85.39
26.5	261,180,490	1,318,776	0.0050	0.9950	84.69
27.5	258,676,205	343,363	0.0013	0.9987	84.26
28.5	257,027,565	12,833,334	0.0499	0.9501	84.15
29.5	248,692,599	3,547,684	0.0143	0.9857	79.95
30.5	243,380,113	29,570,696	0.1215	0.8785	78.81
31.5	211,230,306	501,691	0.0024	0.9976	69.23
32.5	203,729,765	1,773,383	0.0087	0.9913	69.07
33.5	201,521,854	1,990,589	0.0099	0.9901	68.47
34.5	196,118,523	1,251,349	0.0064	0.9936	67.79
35.5	194,142,573	10,688,074	0.0551	0.9449	67.36
36.5	184,143,588	1,727,335	0.0094	0.9906	63.65
37.5	173,688,184	9,048,966	0.0521	0.9479	63.05
38.5	160,076,169	1,579,056	0.0099	0.9901	59.77

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	72,990,492	344,022	0.0047	0.9953	59.18
40.5	69,253,299	836,334	0.0121	0.9879	58.90
41.5	67,125,951	364,817	0.0054	0.9946	58.19
42.5	65,295,365	1,148,199	0.0176	0.9824	57.87
43.5	59,855,847	530,166	0.0089	0.9911	56.85
44.5	51,223,795	258,636	0.0050	0.9950	56.35
45.5	52,039,115	568,733	0.0109	0.9891	56.06
46.5	50,664,473	1,373,532	0.0271	0.9729	55.45
47.5	48,667,152	727,794	0.0150	0.9850	53.95
48.5	50,486,765	603,482	0.0120	0.9880	53.14
49.5	52,538,936	1,086,006	0.0207	0.9793	52.51
50.5	52,479,287	578,629	0.0110	0.9890	51.42
51.5	52,568,877	133,157	0.0025	0.9975	50.85
52.5	52,471,608	269,596	0.0051	0.9949	50.73
53.5	52,001,419	1,656,970	0.0319	0.9681	50.46
54.5	51,152,352	1,177,811	0.0230	0.9770	48.86
55.5	49,837,270	491,056	0.0099	0.9901	47.73
56.5	49,313,923	460,653	0.0093	0.9907	47.26
57.5	48,626,490	2,245,738	0.0462	0.9538	46.82
58.5	39,667,892	2,140,062	0.0539	0.9461	44.66
59.5	37,526,566	400,964	0.0107	0.9893	42.25
60.5	34,968,806	550,187	0.0157	0.9843	41.80
61.5	32,309,225	1,109,751	0.0343	0.9657	41.14
62.5	31,111,624	2,023,185	0.0650	0.9350	39.73
63.5	29,039,277	1,172,288	0.0404	0.9596	37.14
64.5	27,598,935	923,461	0.0335	0.9665	35.64
65.5	15,117,252	34,502	0.0023	0.9977	34.45
66.5	15,010,269	80,588	0.0054	0.9946	34.37
67.5	15,167,386	230,599	0.0152	0.9848	34.19
68.5	12,068,271	878,963	0.0728	0.9272	33.67
69.5	11,459,530	76,439	0.0067	0.9933	31.22
70.5	10,298,371	1,036,440	0.1006	0.8994	31.01
71.5	9,670,390	204,955	0.0212	0.9788	27.89
72.5	9,468,198	344,418	0.0364	0.9636	27.30
73.5	9,726,241	945,385	0.0972	0.9028	26.30
74.5	7,365,873	239,189	0.0325	0.9675	23.75
75.5	6,542,238	22,467	0.0034	0.9966	22.98
76.5	6,775,819	152,309	0.0225	0.9775	22.90
77.5	8,401,598	661,218	0.0787	0.9213	22.38
78.5	8,399,406	27,211	0.0032	0.9968	20.62

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,285,621	78,175	0.0094	0.9906	20.55
80.5	8,204,937	128,808	0.0157	0.9843	20.36
81.5	7,595,998	5,690	0.0007	0.9993	20.04
82.5	7,589,537	4,260	0.0006	0.9994	20.02
83.5	7,370,823	12,998	0.0018	0.9982	20.01
84.5	7,356,554	117	0.0000	1.0000	19.98
85.5	7,355,144	48,146	0.0065	0.9935	19.98
86.5	7,306,997	108,767	0.0149	0.9851	19.85
87.5	7,177,128	266,506	0.0371	0.9629	19.55
88.5	6,910,622	168,360	0.0244	0.9756	18.83
89.5	6,742,261	100,548	0.0149	0.9851	18.37
90.5	6,636,258	260,476	0.0393	0.9607	18.09
91.5	6,373,549	200,204	0.0314	0.9686	17.38
92.5	5,923,283	242,434	0.0409	0.9591	16.84
93.5	5,548,099	244,677	0.0441	0.9559	16.15
94.5	5,005,885	88,470	0.0177	0.9823	15.44
95.5	4,857,199	6,096	0.0013	0.9987	15.16
96.5	4,492,644	301,379	0.0671	0.9329	15.14
97.5	4,191,265	625,012	0.1491	0.8509	14.13
98.5	3,176,222	222,896	0.0702	0.9298	12.02
99.5	2,951,244	5,242	0.0018	0.9982	11.18
100.5	2,938,875	382,903	0.1303	0.8697	11.16
101.5	1,726,467		0.0000	1.0000	9.70
102.5	818,470		0.0000	1.0000	9.70
103.5	769,178	59,154	0.0769	0.9231	9.70
104.5					8.96

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-1995, 1997-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,366,405,886	789,126	0.0006	0.9994	100.00
0.5	1,334,611,167	2,713,426	0.0020	0.9980	99.94
1.5	1,234,609,841	9,930,598	0.0080	0.9920	99.74
2.5	1,197,902,485	1,395,065	0.0012	0.9988	98.94
3.5	1,155,192,476	2,231,030	0.0019	0.9981	98.82
4.5	1,094,770,295	2,330,860	0.0021	0.9979	98.63
5.5	1,037,529,065	1,819,140	0.0018	0.9982	98.42
6.5	957,125,378	1,774,026	0.0019	0.9981	98.25
7.5	874,670,168	1,664,636	0.0019	0.9981	98.07
8.5	740,220,732	2,270,366	0.0031	0.9969	97.88
9.5	685,591,523	1,138,948	0.0017	0.9983	97.58
10.5	602,933,092	2,033,353	0.0034	0.9966	97.42
11.5	416,335,844	2,529,122	0.0061	0.9939	97.09
12.5	499,895,895	1,684,559	0.0034	0.9966	96.50
13.5	513,128,707	1,473,405	0.0029	0.9971	96.17
14.5	485,017,630	3,387,072	0.0070	0.9930	95.90
15.5	460,096,114	1,332,613	0.0029	0.9971	95.23
16.5	439,429,814	710,533	0.0016	0.9984	94.95
17.5	429,514,867	5,774,073	0.0134	0.9866	94.80
18.5	409,170,346	7,958,498	0.0195	0.9805	93.52
19.5	395,510,832	1,480,382	0.0037	0.9963	91.70
20.5	379,298,273	1,178,538	0.0031	0.9969	91.36
21.5	372,053,239	1,101,148	0.0030	0.9970	91.08
22.5	370,511,381	656,987	0.0018	0.9982	90.81
23.5	370,419,854	4,145,363	0.0112	0.9888	90.65
24.5	364,672,728	5,879,725	0.0161	0.9839	89.63
25.5	353,661,958	2,522,933	0.0071	0.9929	88.19
26.5	336,211,197	1,407,713	0.0042	0.9958	87.56
27.5	341,418,964	518,565	0.0015	0.9985	87.19
28.5	343,032,814	12,983,595	0.0378	0.9622	87.06
29.5	330,471,528	3,724,204	0.0113	0.9887	83.76
30.5	316,890,123	29,719,036	0.0938	0.9062	82.82
31.5	295,341,030	714,635	0.0024	0.9976	75.05
32.5	284,144,952	2,037,337	0.0072	0.9928	74.87
33.5	270,846,230	2,167,088	0.0080	0.9920	74.33
34.5	267,953,689	1,489,495	0.0056	0.9944	73.74
35.5	262,635,405	10,919,309	0.0416	0.9584	73.33
36.5	249,155,250	1,897,332	0.0076	0.9924	70.28
37.5	216,646,029	9,252,486	0.0427	0.9573	69.75
38.5	223,626,756	1,710,063	0.0076	0.9924	66.77

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	135,979,553	580,291	0.0043	0.9957	66.26
40.5	105,991,812	1,039,537	0.0098	0.9902	65.97
41.5	107,917,535	515,414	0.0048	0.9952	65.33
42.5	104,426,193	1,288,325	0.0123	0.9877	65.02
43.5	95,672,235	653,422	0.0068	0.9932	64.21
44.5	86,524,729	457,724	0.0053	0.9947	63.77
45.5	81,881,679	774,662	0.0095	0.9905	63.44
46.5	80,223,875	1,622,059	0.0202	0.9798	62.84
47.5	79,507,998	888,018	0.0112	0.9888	61.57
48.5	78,375,963	794,643	0.0101	0.9899	60.88
49.5	78,054,251	1,145,662	0.0147	0.9853	60.26
50.5	76,720,876	659,934	0.0086	0.9914	59.38
51.5	71,418,620	203,734	0.0029	0.9971	58.87
52.5	75,205,094	326,823	0.0043	0.9957	58.70
53.5	73,264,476	1,719,368	0.0235	0.9765	58.44
54.5	69,461,159	1,266,075	0.0182	0.9818	57.07
55.5	67,753,821	542,394	0.0080	0.9920	56.03
56.5	66,314,113	512,529	0.0077	0.9923	55.58
57.5	65,568,309	2,286,848	0.0349	0.9651	55.15
58.5	56,292,486	2,196,490	0.0390	0.9610	53.23
59.5	54,081,743	455,753	0.0084	0.9916	51.15
60.5	51,475,348	616,875	0.0120	0.9880	50.72
61.5	48,749,080	1,137,945	0.0233	0.9767	50.11
62.5	47,501,927	2,084,717	0.0439	0.9561	48.94
63.5	45,368,317	1,211,523	0.0267	0.9733	46.80
64.5	43,602,603	976,222	0.0224	0.9776	45.55
65.5	30,456,026	108,627	0.0036	0.9964	44.53
66.5	30,169,142	157,511	0.0052	0.9948	44.37
67.5	29,143,923	350,425	0.0120	0.9880	44.14
68.5	24,478,553	963,031	0.0393	0.9607	43.61
69.5	23,138,607	253,352	0.0109	0.9891	41.89
70.5	20,374,001	1,080,132	0.0530	0.9470	41.43
71.5	19,825,984	257,163	0.0130	0.9870	39.23
72.5	20,043,457	393,760	0.0196	0.9804	38.73
73.5	17,540,646	986,961	0.0563	0.9437	37.97
74.5	12,350,486	259,388	0.0210	0.9790	35.83
75.5	11,387,144	34,801	0.0031	0.9969	35.08
76.5	9,252,557	152,309	0.0165	0.9835	34.97
77.5	10,261,876	661,218	0.0644	0.9356	34.39
78.5	9,597,437	27,211	0.0028	0.9972	32.18

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	8,285,621	78,175	0.0094	0.9906	32.09
80.5	8,204,937	128,808	0.0157	0.9843	31.78
81.5	7,595,998	5,690	0.0007	0.9993	31.28
82.5	7,589,537	4,260	0.0006	0.9994	31.26
83.5	7,370,823	12,998	0.0018	0.9982	31.24
84.5	7,356,554	117	0.0000	1.0000	31.19
85.5	7,355,144	48,146	0.0065	0.9935	31.19
86.5	7,306,997	108,767	0.0149	0.9851	30.98
87.5	7,177,128	266,506	0.0371	0.9629	30.52
88.5	6,910,622	168,360	0.0244	0.9756	29.39
89.5	6,742,261	100,548	0.0149	0.9851	28.67
90.5	6,636,258	260,476	0.0393	0.9607	28.25
91.5	6,373,549	200,204	0.0314	0.9686	27.14
92.5	5,923,283	242,434	0.0409	0.9591	26.28
93.5	5,548,099	244,677	0.0441	0.9559	25.21
94.5	5,005,885	88,470	0.0177	0.9823	24.10
95.5	4,857,199	6,096	0.0013	0.9987	23.67
96.5	4,492,644	301,379	0.0671	0.9329	23.64
97.5	4,191,265	625,012	0.1491	0.8509	22.06
98.5	3,176,222	222,896	0.0702	0.9298	18.77
99.5	2,951,244	5,242	0.0018	0.9982	17.45
100.5	2,938,875	382,903	0.1303	0.8697	17.42
101.5	1,726,467		0.0000	1.0000	15.15
102.5	818,470		0.0000	1.0000	15.15
103.5	769,178	59,154	0.0769	0.9231	15.15
104.5					13.98

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,224,116	97,915	8		0	97,915-	8-
2005	718,450	257,967	36		0	257,967-	36-
2006	670,907	793,229	118		0	793,229-	118-
2007	1,396,630	1,177,603	84		0	1,177,603-	84-
2008	6,885	1,049,168			0	1,049,168-	
2009	6,468,681	998,788	15		0	998,788-	15-
2010	1,182,527	571,421	48		0	571,421-	48-
2011	505,931	1,531,816	303		0	1,531,816-	303-
2012	1,890,695	2,781,495	147		0	2,781,495-	147-
2013	19,233,232	2,732,268	14		0	2,732,268-	14-
2014	3,910,156	108,322	3		0	108,322-	3-
2015	30,794,386	7,251,417	24		0	7,251,417-	24-
2016	5,914,855	2,871,317	49		0	2,871,317-	49-
2017	6,437,473	6,539,179	102		0	6,539,179-	102-
2018	10,722,940	4,945,313	46		0	4,945,313-	46-
2019	6,591,938	6,911,849	105		0	6,911,849-	105-
2020	20,406,830	6,232,248	31	491,556	2	5,740,692-	28-
2021	8,793,350	4,322,804	49	1,347,148	15	2,975,656-	34-
2022	19,758,408	5,443,251	28		0	5,443,251-	28-
2023	3,046,822	7,072,739	232	1,697,844-	56-	8,770,583-	288-
TOTAL	149,675,210	63,690,108	43	140,861	0	63,549,247-	42-
THREE-YEAR MOVING AVERAGES							
04-06	871,157	383,037	44		0	383,037-	44-
05-07	928,662	742,933	80		0	742,933-	80-
06-08	691,474	1,006,667	146		0	1,006,667-	146-
07-09	2,624,066	1,075,186	41		0	1,075,186-	41-
08-10	2,552,698	873,126	34		0	873,126-	34-
09-11	2,719,046	1,034,008	38		0	1,034,008-	38-
10-12	1,193,051	1,628,244	136		0	1,628,244-	136-
11-13	7,209,953	2,348,526	33		0	2,348,526-	33-
12-14	8,344,694	1,874,028	22		0	1,874,028-	22-
13-15	17,979,258	3,364,002	19		0	3,364,002-	19-
14-16	13,539,799	3,410,352	25		0	3,410,352-	25-
15-17	14,382,238	5,553,971	39		0	5,553,971-	39-
16-18	7,691,756	4,785,270	62		0	4,785,270-	62-
17-19	7,917,450	6,132,113	77		0	6,132,113-	77-
18-20	12,573,902	6,029,803	48	163,852	1	5,865,951-	47-
19-21	11,930,706	5,822,300	49	612,901	5	5,209,399-	44-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 333 WATERWHEELS, TURBINES AND GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	16,319,529	5,332,767	33	612,901	4	4,719,866-	29-
21-23	10,532,860	5,612,931	53	116,899-	1-	5,729,830-	54-
FIVE-YEAR AVERAGE							
19-23	11,719,470	5,996,578	51	28,172	0	5,968,406-	51-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -10							
2016	33,403.40	35.00	2.86	955.34	27.53	0.7866	26,274
2018	35,937.91	35.00	2.86	1,027.82	29.51	0.8431	30,301
2020	549,102.28	35.00	2.86	15,704.33	31.51	0.9003	494,351
	618,443.59			17,687.49			550,926
NET SALVAGE ADJUSTMENT				1,768.75			55,093
	618,443.59			19,456.24			606,019
	COMPOSITE REMAINING LIFE, YEARS..					31.15	
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -10							
1919	47,222.58	64.32	1.55	731.95	3.75	0.0583	2,753
1940	151,193.77	60.75	1.65	2,494.70	4.03	0.0663	10,030
1957	18,646.63	54.81	1.82	339.37	4.13	0.0754	1,405
1970	5,869.31	48.22	2.07	121.49	4.17	0.0865	508
1974	80,293.94	45.83	2.18	1,750.41	4.19	0.0914	7,340
1975	3,059.65	45.21	2.21	67.62	4.19	0.0927	284
1981	4,435.87	41.25	2.42	107.35	4.21	0.1021	453
1982	94,871.44	40.55	2.47	2,343.32	4.21	0.1038	9,850
1983	1,395.65	39.85	2.51	35.03	4.21	0.1057	147
1986	157,349.05	37.67	2.65	4,169.75	4.22	0.1120	17,628
1987	1,696.16	36.93	2.71	45.97	4.22	0.1143	194
1989	104,050.37	35.41	2.82	2,934.22	4.23	0.1195	12,430
1990	19,525.09	34.64	2.89	564.28	4.23	0.1221	2,384
1991	157,991.29	33.85	2.95	4,660.74	4.23	0.1250	19,743
1992	685.13	33.06	3.02	20.69	4.24	0.1283	88
1995	134,951.99	30.63	3.26	4,399.43	4.24	0.1384	18,681
2000	10,978.20	26.41	3.79	416.07	4.26	0.1613	1,771
2006	793,808.64	21.09	4.74	37,626.53	4.27	0.2025	160,722
2008	17,386.45	19.26	5.19	902.36	4.27	0.2217	3,855
2009	1,192,577.54	18.34	5.45	64,995.48	4.28	0.2334	278,312
2010	329,838.63	17.40	5.75	18,965.72	4.28	0.2460	81,134
2011	25,848.89	16.47	6.07	1,569.03	4.28	0.2599	6,717
2013	45,288.64	14.57	6.86	3,106.80	4.29	0.2944	13,335

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -10							
2014	1,620.33	13.62	7.34	118.93	4.29	0.3150	510
2015	26,889.72	12.66	7.90	2,124.29	4.29	0.3389	9,112
2017	174,625.79	10.72	9.33	16,292.59	4.30	0.4011	70,046
2019	360,138.93	8.77	11.40	41,055.84	4.31	0.4915	176,990
2020	88,519.96	7.79	12.84	11,365.96	4.31	0.5533	48,975
	4,050,759.64			223,325.92			955,397
NET SALVAGE ADJUSTMENT				22,332.59			95,540
	4,050,759.64			245,658.51			1,050,937
COMPOSITE REMAINING LIFE, YEARS..						4.28	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -10							
1930	112,152.00	63.45	1.58	1,772.00	6.49	0.1023	11,472
1931	248,131.60	63.31	1.58	3,920.48	6.53	0.1031	25,592
1939	594.75	61.82	1.62	9.63	6.76	0.1094	65
1944	940.50	60.59	1.65	15.52	6.87	0.1134	107
1947	712,076.00	59.74	1.67	11,891.67	6.93	0.1160	82,601
1948	447,802.59	59.44	1.68	7,523.08	6.95	0.1169	52,357
1949	38,284.99	59.13	1.69	647.02	6.97	0.1179	4,513
1953	1,180,295.38	57.77	1.73	20,419.11	7.03	0.1217	143,630
1956	975.81	56.64	1.77	17.27	7.07	0.1248	122
1957	16,515.31	56.25	1.78	293.97	7.09	0.1260	2,082
1958	1,284.75	55.84	1.79	23.00	7.10	0.1272	163
1960	2,786.83	54.99	1.82	50.72	7.13	0.1297	361
1962	238.88	54.11	1.85	4.42	7.15	0.1321	32
1963	862.00	53.65	1.86	16.03	7.16	0.1335	115
1965	6,485.07	52.70	1.90	123.22	7.19	0.1364	885
1967	24,864.16	51.70	1.93	479.88	7.21	0.1395	3,468
1968	3,950.41	51.19	1.95	77.03	7.22	0.1410	557
1969	42,205.30	50.66	1.97	831.44	7.23	0.1427	6,024
1970	29,734.14	50.13	1.99	591.71	7.24	0.1444	4,294
1971	1,521.23	49.58	2.02	30.73	7.25	0.1462	222

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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -10							
1973	1,663.63	48.46	2.06	34.27	7.27	0.1500	250
1974	31,422.59	47.88	2.09	656.73	7.28	0.1521	4,778
1975	755.71	47.29	2.11	15.95	7.29	0.1542	117
1977	236,108.09	46.09	2.17	5,123.55	7.31	0.1586	37,447
1978	2,697.00	45.47	2.20	59.33	7.32	0.1610	434
1979	2,771.00	44.84	2.23	61.79	7.33	0.1635	453
1980	179,982.29	44.20	2.26	4,067.60	7.33	0.1658	29,848
1981	21,279.88	43.55	2.30	489.44	7.34	0.1685	3,587
1983	7,928.59	42.22	2.37	187.91	7.36	0.1743	1,382
1985	25,366.50	40.84	2.45	621.48	7.38	0.1807	4,584
1986	757,258.47	40.14	2.49	18,855.74	7.39	0.1841	139,419
1987	217,407.82	39.43	2.54	5,522.16	7.39	0.1874	40,747
1988	1,885,162.64	38.71	2.58	48,637.20	7.40	0.1912	360,387
1989	567,524.25	37.98	2.63	14,925.89	7.41	0.1951	110,724
1990	935,202.89	37.24	2.69	25,156.96	7.42	0.1993	186,339
1991	1,017,751.82	36.49	2.74	27,886.40	7.42	0.2033	206,950
1992	1,229,048.00	35.73	2.80	34,413.34	7.43	0.2080	255,581
1993	208,072.68	34.96	2.86	5,950.88	7.44	0.2128	44,280
1994	70,855.88	34.18	2.93	2,076.08	7.45	0.2180	15,444
1996	491,647.18	32.60	3.07	15,093.57	7.46	0.2288	112,504
1997	7,854.45	31.79	3.15	247.42	7.47	0.2350	1,846
1998	1,051,032.29	30.98	3.23	33,948.34	7.48	0.2415	253,772
1999	1,160,400.91	30.15	3.32	38,525.31	7.49	0.2484	288,267
2000	324,134.22	29.32	3.41	11,052.98	7.49	0.2555	82,803
2005	845,018.23	25.04	3.99	33,716.23	7.53	0.3007	254,114
2006	1,076,126.86	24.16	4.14	44,551.65	7.54	0.3121	335,848
2007	382,394.72	23.27	4.30	16,442.97	7.55	0.3245	124,068
2008	1,656,661.64	22.37	4.47	74,052.78	7.56	0.3380	559,869
2009	535,799.74	21.47	4.66	24,968.27	7.56	0.3521	188,666
2010	93,863.41	20.56	4.86	4,561.76	7.57	0.3682	34,560
2011	135,708.31	19.64	5.09	6,907.55	7.58	0.3860	52,377
2013	115,335.33	17.79	5.62	6,481.85	7.60	0.4272	49,272
2014	7,352,347.26	16.86	5.93	435,994.19	7.60	0.4508	3,314,218
2015	89,452.56	15.92	6.28	5,617.62	7.61	0.4780	42,760
2018	7,533,121.39	13.06	7.66	577,037.10	7.64	0.5850	4,406,801
2019	8,242,750.95	12.09	8.27	681,675.50	7.65	0.6328	5,215,601
2020	1,444,836.69	11.13	8.98	129,746.33	7.66	0.6882	994,380

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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -10							
2021	9,722,481.83	10.15	9.85	957,664.46	7.67	0.7557	7,346,988
2022	3,660,334.49	9.18	10.89	398,610.43	7.69	0.8377	3,066,226
2023	673,803.06	8.20	12.20	82,203.97	7.70	0.9390	632,715
	56,865,066.95			3,822,580.91			29,139,068
NET SALVAGE ADJUSTMENT				382,258.09			2,913,907
	56,865,066.95			4,204,839.00			32,052,975
COMPOSITE REMAINING LIFE, YEARS..						7.62	
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -10							
1927	357,222.89	65.00	1.54	5,501.23	12.66	0.1948	69,576
1928	1,625.09	65.00	1.54	25.03	13.06	0.2009	327
1940	924.56	65.00	1.54	14.24	17.91	0.2755	255
1954	49,384.63	64.99	1.54	760.52	23.82	0.3665	18,100
1958	2,659,748.87	64.93	1.54	40,960.13	25.48	0.3924	1,043,739
1959	70,133.14	64.91	1.54	1,080.05	25.88	0.3987	27,963
1962	5,362.60	64.81	1.54	82.58	27.07	0.4177	2,240
1963	35,069.64	64.77	1.54	540.07	27.46	0.4240	14,868
1966	1,670.35	64.61	1.55	25.89	28.60	0.4427	739
1968	21,031.48	64.48	1.55	325.99	29.33	0.4549	9,567
1970	15,224.36	64.32	1.55	235.98	30.05	0.4672	7,113
1972	662.88	64.13	1.56	10.34	30.76	0.4797	318
1976	1,371.92	63.67	1.57	21.54	32.12	0.5045	692
1978	16,161.04	63.39	1.58	255.34	32.78	0.5171	8,357
1979	18,486.99	63.24	1.58	292.09	33.11	0.5236	9,679
1980	3,929.28	63.08	1.59	62.48	33.43	0.5300	2,082
1981	346,116.10	62.92	1.59	5,503.25	33.75	0.5364	185,657
1988	3,868.38	61.50	1.63	63.05	35.92	0.5841	2,259
1990	1,000,022.33	61.01	1.64	16,400.37	36.52	0.5986	598,603
1991	1,190,049.14	60.75	1.65	19,635.81	36.82	0.6061	721,277
1992	11,787.84	60.48	1.65	194.50	37.11	0.6136	7,233
1994	1,428,355.12	59.92	1.67	23,853.53	37.70	0.6292	898,678

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -10							
1995	60,983.03	59.62	1.68	1,024.51	37.99	0.6372	38,858
1996	154,483.55	59.31	1.69	2,610.77	38.28	0.6454	99,707
1997	75,619.89	58.99	1.70	1,285.54	38.57	0.6538	49,443
1998	39,486.44	58.66	1.70	671.27	38.86	0.6625	26,158
1999	3,008.24	58.33	1.71	51.44	39.15	0.6712	2,019
2000	95,994.67	57.98	1.72	1,651.11	39.44	0.6802	65,298
2002	306,367.84	57.25	1.75	5,361.44	40.01	0.6989	214,108
2004	2,063.52	56.48	1.77	36.52	40.59	0.7187	1,483
2005	2,154,715.79	56.08	1.78	38,353.94	40.88	0.7290	1,570,702
2006	18,121.85	55.67	1.80	326.19	41.17	0.7395	13,402
2007	1,878,095.97	55.25	1.81	33,993.54	41.46	0.7504	1,409,342
2008	907,489.56	54.81	1.82	16,516.31	41.75	0.7617	691,253
2009	5,605.28	54.37	1.84	103.14	42.04	0.7732	4,334
2010	555,757.41	53.92	1.85	10,281.51	42.34	0.7852	436,403
2011	4,246,849.63	53.45	1.87	79,416.09	42.64	0.7978	3,387,924
2012	2,917,787.37	52.98	1.89	55,146.18	42.94	0.8105	2,364,837
2013	5,909,600.03	52.49	1.91	112,873.36	43.24	0.8238	4,868,210
2014	3,362,907.55	51.99	1.92	64,567.82	43.55	0.8377	2,816,973
2015	1,333,288.29	51.49	1.94	25,865.79	43.85	0.8516	1,135,455
2016	7,274,071.77	50.97	1.96	142,571.81	44.17	0.8666	6,303,638
2017	1,304,649.25	50.44	1.98	25,832.06	44.49	0.8820	1,150,753
	39,845,155.56			734,384.35			30,279,622
NET SALVAGE ADJUSTMENT				73,438.44			3,027,962
	39,845,155.56			807,822.79			33,307,584
	COMPOSITE REMAINING LIFE, YEARS..					41.23	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1925	370,806.82	64.85	1.54	5,710.43	10.99	0.1695	62,841
1927	1,236.23	64.78	1.54	19.04	11.44	0.1766	218
1929	3,305.92	64.68	1.55	51.24	11.86	0.1834	606
1938	892.58	63.93	1.56	13.92	13.37	0.2091	187

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1939	674.16	63.82	1.57	10.58	13.50	0.2115	143
1940	608.15	63.69	1.57	9.55	13.64	0.2142	130
1944	1,282,970.40	63.11	1.58	20,270.93	14.13	0.2239	287,244
1945	830.13	62.94	1.59	13.20	14.24	0.2263	188
1946	34,640.78	62.77	1.59	550.79	14.35	0.2286	7,919
1948	142,100.18	62.39	1.60	2,273.60	14.56	0.2334	33,162
1951	1,877.23	61.76	1.62	30.41	14.85	0.2405	451
1953	14,828.79	61.30	1.63	241.71	15.03	0.2452	3,636
1954	2,014.27	61.05	1.64	33.03	15.11	0.2475	499
1955	3,013,506.56	60.79	1.65	49,722.86	15.20	0.2500	753,497
1957	23,206.25	60.25	1.66	385.22	15.36	0.2549	5,916
1958	25,735.42	59.96	1.67	429.78	15.44	0.2575	6,627
1959	22,609.88	59.67	1.68	379.85	15.52	0.2601	5,881
1960	2,268.95	59.36	1.68	38.12	15.59	0.2626	596
1961	95,096.61	59.05	1.69	1,607.13	15.66	0.2652	25,220
1962	71,774.49	58.72	1.70	1,220.17	15.74	0.2681	19,239
1963	45,507.33	58.38	1.71	778.18	15.81	0.2708	12,324
1965	41,020.84	57.68	1.73	709.66	15.94	0.2764	11,336
1966	49,330.32	57.31	1.74	858.35	16.01	0.2794	13,781
1968	29,515.32	56.55	1.77	522.42	16.14	0.2854	8,424
1969	284,511.91	56.15	1.78	5,064.31	16.20	0.2885	82,085
1970	36,103.01	55.74	1.79	646.24	16.26	0.2917	10,532
1971	1,796.95	55.32	1.81	32.52	16.32	0.2950	530
1974	21,668.15	53.99	1.85	400.86	16.49	0.3054	6,618
1975	17,515.25	53.53	1.87	327.54	16.55	0.3092	5,415
1976	1,429.39	53.06	1.88	26.87	16.60	0.3129	447
1977	2,248.86	52.57	1.90	42.73	16.66	0.3169	713
1978	2,943.90	52.08	1.92	56.52	16.71	0.3209	945
1979	2,897.19	51.57	1.94	56.21	16.76	0.3250	942
1980	2,067.68	51.06	1.96	40.53	16.81	0.3292	681
1981	234,580.97	50.53	1.98	4,644.70	16.86	0.3337	78,270
1982	474,363.84	49.99	2.00	9,487.28	16.92	0.3385	160,558
1983	99,190.16	49.44	2.02	2,003.64	16.97	0.3432	34,046
1985	848,655.22	48.32	2.07	17,567.16	17.06	0.3531	299,626
1986	764,157.34	47.74	2.09	15,970.89	17.11	0.3584	273,874
1987	116,482.99	47.15	2.12	2,469.44	17.16	0.3639	42,393
1988	43,636.50	46.55	2.15	938.18	17.21	0.3697	16,133
1989	9,885.86	45.93	2.18	215.51	17.26	0.3758	3,715
1990	35,539.88	45.31	2.21	785.43	17.30	0.3818	13,569

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -10							
1991	72,467.59	44.68	2.24	1,623.27	17.35	0.3883	28,141
1992	50,314.67	44.04	2.27	1,142.14	17.39	0.3949	19,868
1993	937,846.90	43.38	2.31	21,664.26	17.44	0.4020	377,043
1994	56,777.89	42.72	2.34	1,328.60	17.49	0.4094	23,245
1997	332,652.31	40.67	2.46	8,183.25	17.62	0.4332	144,118
2000	28,455.80	38.53	2.60	739.85	17.76	0.4609	13,116
2002	54,997.67	37.05	2.70	1,484.94	17.85	0.4818	26,497
2003	2,155,783.42	36.30	2.75	59,284.04	17.89	0.4928	1,062,456
2005	5,542,294.72	34.76	2.88	159,618.09	17.98	0.5173	2,866,807
2006	6,068,943.45	33.98	2.94	178,426.94	18.03	0.5306	3,220,242
2007	4,578,136.74	33.19	3.01	137,801.92	18.07	0.5444	2,492,521
2008	72,233.97	32.39	3.09	2,232.03	18.12	0.5594	40,410
2009	7,703,006.05	31.59	3.17	244,185.29	18.17	0.5752	4,430,615
2010	1,177,720.88	30.77	3.25	38,275.93	18.21	0.5918	696,987
2011	6,333,366.31	29.94	3.34	211,534.43	18.26	0.6099	3,862,657
2012	2,468,782.26	29.11	3.44	84,926.11	18.31	0.6290	1,552,839
2013	13,518,767.23	28.27	3.54	478,564.36	18.36	0.6495	8,779,763
2014	4,618,732.03	27.42	3.65	168,583.72	18.41	0.6714	3,101,063
2015	6,055,728.61	26.56	3.77	228,300.97	18.46	0.6950	4,208,913
2016	8,964,211.15	25.69	3.89	348,707.81	18.51	0.7205	6,458,804
2017	21,482,907.31	24.82	4.03	865,761.16	18.56	0.7478	16,064,488
2018	9,303,449.33	23.93	4.18	388,884.18	18.62	0.7781	7,239,014
2019	15,775,329.50	23.05	4.34	684,649.30	18.67	0.8100	12,777,701
2020	27,526.48	22.15	4.51	1,241.44	18.73	0.8456	23,276
2021	8,545.40	21.24	4.71	402.49	18.79	0.8847	7,560
2022	10,940,972.37	20.33	4.92	538,295.84	18.85	0.9272	10,144,470
2023	3,312,674.38	19.41	5.15	170,602.73	18.92	0.9748	3,229,062
	139,918,657.08			5,173,101.82			95,182,833
NET SALVAGE ADJUSTMENT				517,310.18			9,518,283
	139,918,657.08			5,690,412.00			104,701,116
	COMPOSITE REMAINING LIFE, YEARS..					18.40	

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -10							
1919	76,804.73	63.99	1.56	1,198.15	0.97	0.0152	1,164
1930	11,727.37	62.30	1.61	188.81	0.98	0.0157	184
1931	940.02	62.09	1.61	15.13	0.98	0.0158	15
1955	748.34	54.22	1.84	13.77	0.99	0.0183	14
1958	41,972.35	52.82	1.89	793.28	0.99	0.0187	787
1959	2,684.45	52.33	1.91	51.27	0.99	0.0189	51
1962	5,449.33	50.79	1.97	107.35	0.99	0.0195	106
1985	1,143.78	35.92	2.78	31.80	0.99	0.0276	32
1988	39,439.98	33.59	2.98	1,175.31	0.99	0.0295	1,162
1992	124,657.87	30.36	3.29	4,101.24	0.99	0.0326	4,065
1997	71,965.60	26.13	3.83	2,756.28	1.00	0.0383	2,754
2015	54,136.44	9.42	10.62	5,749.29	1.00	0.1062	5,747
	431,670.26			16,181.68			16,081
NET SALVAGE ADJUSTMENT				1,618.17			1,608
	431,670.26			17,799.85			17,689
	COMPOSITE REMAINING LIFE, YEARS..					0.99	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -10							
1928	2,411.01	65.00	1.54	37.13	13.06	0.2009	484
1953	100,266.89	64.90	1.54	1,544.11	23.18	0.3572	35,811
1958	1,236.38	64.71	1.55	19.16	25.02	0.3867	478
1959	16,349.04	64.65	1.55	253.41	25.38	0.3926	6,418
1970	3,119.24	63.63	1.57	48.97	28.94	0.4548	1,419
1973	1,427.32	63.19	1.58	22.55	29.82	0.4719	674
1974	1,771.91	63.03	1.59	28.17	30.11	0.4777	846
1975	645.50	62.86	1.59	10.26	30.39	0.4835	312
1976	216,257.65	62.68	1.60	3,460.12	30.67	0.4893	105,817
1977	533,209.09	62.49	1.60	8,531.35	30.95	0.4953	264,088
1981	3,132.27	61.65	1.62	50.74	32.03	0.5196	1,627
1985	11,670.84	60.66	1.65	192.57	33.07	0.5452	6,363
1987	1,998.77	60.11	1.66	33.18	33.57	0.5585	1,116

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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -10							
1988	1,050.25	59.82	1.67	17.54	33.82	0.5654	594
1989	410,757.41	59.52	1.68	6,900.72	34.07	0.5724	235,122
1990	5,242,358.00	59.21	1.69	88,595.85	34.31	0.5795	3,037,737
1991	102,383.97	58.88	1.70	1,740.53	34.56	0.5870	60,095
1992	14,189.02	58.55	1.71	242.63	34.80	0.5944	8,433
1995	44,055.63	57.50	1.74	766.57	35.52	0.6177	27,215
1996	11,327.45	57.12	1.75	198.23	35.76	0.6261	7,092
1997	18,857.91	56.74	1.76	331.90	36.00	0.6345	11,965
1998	3,132.31	56.35	1.77	55.44	36.23	0.6430	2,014
2007	1,134,445.12	52.33	1.91	21,667.90	38.36	0.7330	831,594
2008	20,075.00	51.83	1.93	387.45	38.60	0.7447	14,951
2009	7,287.85	51.32	1.95	142.11	38.84	0.7568	5,516
2010	320,041.07	50.79	1.97	6,304.81	39.09	0.7696	246,316
2015	2,646,850.72	48.03	2.08	55,054.49	40.33	0.8397	2,222,508
2016	368,606.55	47.44	2.11	7,777.60	40.59	0.8556	315,383
2017	144,861.61	46.85	2.13	3,085.55	40.85	0.8719	126,309
2019	225,750.43	45.62	2.19	4,943.93	41.39	0.9073	204,819
2020	1,865,189.10	45.00	2.22	41,407.20	41.67	0.9260	1,727,165
2021	11,697,360.17	44.36	2.25	263,190.60	41.95	0.9457	11,061,843
2022	33,894.70	43.71	2.29	776.19	42.25	0.9666	32,763
2023	58,830.31	43.05	2.32	1,364.86	42.56	0.9886	58,161
	25,264,800.49			519,183.82			20,663,048
NET SALVAGE ADJUSTMENT				51,918.38			2,066,305
	25,264,800.49			571,102.20			22,729,353
COMPOSITE REMAINING LIFE, YEARS..						39.80	
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -10							
1919	94,481.00	64.89	1.54	1,455.01	8.63	0.1330	12,565
1954	20,416.00	59.77	1.67	340.95	12.28	0.2055	4,194
1959	37,413.00	58.15	1.72	643.50	12.52	0.2153	8,055
1963	706,373.26	56.68	1.76	12,432.17	12.69	0.2239	158,150

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -10							
1965	19,027.00	55.87	1.79	340.58	12.77	0.2286	4,349
1966	10,910.00	55.46	1.80	196.38	12.81	0.2310	2,520
1977	2,574.88	50.17	1.99	51.24	13.20	0.2631	677
1981	12,478.00	47.93	2.09	260.79	13.32	0.2779	3,468
1985	1,459,533.84	45.52	2.20	32,109.74	13.44	0.2953	430,927
1986	99,953.45	44.89	2.23	2,228.96	13.47	0.3001	29,993
1987	9,532.48	44.25	2.26	215.43	13.50	0.3051	2,908
1990	15,562.46	42.27	2.37	368.83	13.58	0.3213	5,000
2002	11,288.89	33.46	2.99	337.54	13.90	0.4154	4,690
2007	16,494.67	29.39	3.40	560.82	14.04	0.4777	7,880
2011	1,531,054.01	25.98	3.85	58,945.58	14.15	0.5447	833,889
2012	22,859.98	25.11	3.98	909.83	14.18	0.5647	12,909
2013	1,081,629.88	24.23	4.13	44,671.31	14.21	0.5865	634,333
2014	125,686.58	23.34	4.28	5,379.39	14.24	0.6101	76,683
2015	125,669.07	22.45	4.45	5,592.27	14.27	0.6356	79,879
2016	231,210.41	21.55	4.64	10,728.16	14.30	0.6636	153,424
2017	826,553.01	20.64	4.84	40,005.17	14.33	0.6943	573,859
2018	56,120.95	19.72	5.07	2,845.33	14.36	0.7282	40,867
	6,516,822.82			220,618.98			3,081,219
NET SALVAGE ADJUSTMENT				22,061.90			308,122
	6,516,822.82			242,680.88			3,389,341
COMPOSITE REMAINING LIFE, YEARS..						13.97	
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -10							
1920	49,292.20	64.28	1.56	768.96	4.20	0.0653	3,221
1922	2,033.55	64.09	1.56	31.72	4.25	0.0663	135
1929	691.13	63.18	1.58	10.92	4.39	0.0695	48
1930	328.17	63.01	1.59	5.22	4.40	0.0698	23
1938	399.58	61.40	1.63	6.51	4.50	0.0733	29
1940	294.95	60.90	1.64	4.84	4.53	0.0744	22
1941	770.03	60.64	1.65	12.71	4.53	0.0747	58

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -10							
1942	1,420.76	60.37	1.66	23.58	4.54	0.0752	107
1945	525.56	59.49	1.68	8.83	4.57	0.0768	40
1952	628.67	57.09	1.75	11.00	4.62	0.0809	51
1958	16,071.15	54.63	1.83	294.10	4.66	0.0853	1,371
1959	14,669.78	54.18	1.85	271.39	4.66	0.0860	1,262
1960	16,713.13	53.72	1.86	310.86	4.67	0.0869	1,453
1962	11,973.62	52.78	1.89	226.30	4.68	0.0887	1,062
1965	2,669.54	51.27	1.95	52.06	4.69	0.0915	244
1966	660.75	50.75	1.97	13.02	4.70	0.0926	61
1967	2,085.44	50.22	1.99	41.50	4.70	0.0936	195
1968	22,232.56	49.67	2.01	446.87	4.70	0.0946	2,104
1970	781.43	48.56	2.06	16.10	4.71	0.0970	76
1972	2,185.40	47.39	2.11	46.11	4.72	0.0996	218
1974	14,353.86	46.19	2.16	310.04	4.73	0.1024	1,470
1975	16,376.15	45.57	2.19	358.64	4.73	0.1038	1,700
1976	8,166.23	44.94	2.23	182.11	4.74	0.1055	861
1980	10,044.23	42.33	2.36	237.04	4.75	0.1122	1,127
1987	1,510.06	37.36	2.68	40.47	4.77	0.1277	193
1993	166,529.53	32.73	3.06	5,095.80	4.79	0.1464	24,372
1998	34,179.13	28.62	3.49	1,192.85	4.81	0.1681	5,744
2004	138,231.06	23.42	4.27	5,902.47	4.83	0.2062	28,507
2006	32,633.24	21.62	4.63	1,510.92	4.83	0.2234	7,290
2013	2,216,863.35	15.13	6.61	146,534.67	4.86	0.3212	712,101
2014	270,972.90	14.17	7.06	19,130.69	4.86	0.3430	92,938
2016	371,877.60	12.26	8.16	30,345.21	4.87	0.3972	147,721
	3,428,164.74			213,443.51			1,035,804
NET SALVAGE ADJUSTMENT				21,344.35			103,580
	3,428,164.74			234,787.86			1,139,384

COMPOSITE REMAINING LIFE, YEARS.. 4.85

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -10							
1983	23,170,215.48	62.07	1.61	373,040.47	33.74	0.5436	12,594,866
1986	360,720.13	61.40	1.63	5,879.74	34.61	0.5637	203,331
1987	675.40	61.16	1.64	11.08	34.89	0.5705	385
1988	31,982.92	60.90	1.64	524.52	35.18	0.5777	18,476
1992	484,079.81	59.79	1.67	8,084.13	36.29	0.6070	293,817
1993	39,123.26	59.49	1.68	657.27	36.56	0.6146	24,044
1994	33,680.93	59.18	1.69	569.21	36.83	0.6223	20,961
1996	45,728.38	58.52	1.71	781.96	37.38	0.6388	29,209
1997	52,839.38	58.18	1.72	908.84	37.65	0.6471	34,194
2001	220,293.25	56.71	1.76	3,877.16	38.72	0.6828	150,410
2002	44,771.82	56.31	1.78	796.94	38.99	0.6924	31,001
2010	416,789.58	52.78	1.89	7,877.32	41.15	0.7797	324,950
2015	2,168,478.42	50.22	1.99	43,152.72	42.56	0.8475	1,837,720
2016	8,628,501.35	49.67	2.01	173,432.88	42.85	0.8627	7,443,722
2018	424,552.74	48.56	2.06	8,745.79	43.45	0.8948	379,877
2019	73,239.26	47.98	2.08	1,523.38	43.76	0.9121	66,798
2021	4,410,096.23	46.80	2.14	94,376.06	44.40	0.9487	4,183,946
	40,605,768.34			724,239.47			27,637,707
NET SALVAGE ADJUSTMENT				72,423.95			2,763,771
	40,605,768.34			796,663.42			30,401,478
COMPOSITE REMAINING LIFE, YEARS..						38.16	
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -10							
1940	16,136.05	64.98	1.54	248.50	17.84	0.2746	4,430
1943	904.26	64.94	1.54	13.93	18.96	0.2920	264
1945	1,084.48	64.89	1.54	16.70	19.68	0.3033	329
1946	1,245.16	64.86	1.54	19.18	20.03	0.3088	385
1950	638.74	64.69	1.55	9.90	21.36	0.3302	211
1966	499.87	62.97	1.59	7.95	25.77	0.4092	205
1979	4,472.80	60.01	1.67	74.70	28.59	0.4764	2,131
1988	10,100.42	57.00	1.75	176.76	30.29	0.5314	5,367

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -10							
2005	219,660.72	48.98	2.04	4,481.08	33.25	0.6789	149,117
2006	571.66	48.41	2.07	11.83	33.43	0.6906	395
2021	105,721.79	38.65	2.59	2,738.19	36.23	0.9374	99,103
	361,035.95			7,798.72			261,937
NET SALVAGE ADJUSTMENT				779.87			26,194
	361,035.95			8,578.59			288,131
	COMPOSITE REMAINING LIFE, YEARS..					33.59	
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -10							
1979	7,953,536.95	48.36	2.07	164,638.21	12.27	0.2537	2,017,971
1980	8,698,234.52	47.79	2.09	181,793.10	12.29	0.2572	2,236,925
1981	595,911.54	47.20	2.12	12,633.32	12.32	0.2610	155,545
1982	36,209.44	46.60	2.15	778.50	12.34	0.2648	9,589
1984	23,432.97	45.36	2.20	515.53	12.39	0.2732	6,401
1986	8,336.97	44.09	2.27	189.25	12.44	0.2822	2,352
1988	5,066.44	42.78	2.34	118.55	12.49	0.2920	1,479
1996	146,814.80	37.11	2.69	3,949.32	12.67	0.3414	50,126
1997	308.48	36.36	2.75	8.48	12.70	0.3493	108
1998	380.00	35.60	2.81	10.68	12.72	0.3573	136
1999	5,596.56	34.83	2.87	160.62	12.74	0.3658	2,047
2000	664.83	34.05	2.94	19.55	12.77	0.3750	249
2001	695,803.32	33.26	3.01	20,943.68	12.79	0.3846	267,571
2002	76,997.75	32.46	3.08	2,371.53	12.81	0.3946	30,386
2006	20,263.58	29.18	3.43	695.04	12.90	0.4421	8,958
2007	425,575.26	28.34	3.53	15,022.81	12.92	0.4559	194,016
2008	823.44	27.49	3.64	29.97	12.95	0.4711	388
2011	108,286.40	24.89	4.02	4,353.11	13.02	0.5231	56,645
2014	264,930.33	22.22	4.50	11,921.86	13.09	0.5891	156,073
2015	3,621,620.09	21.32	4.69	169,853.98	13.12	0.6154	2,228,673

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -10							
2016	484,985.28	20.41	4.90	23,764.28	13.15	0.6443	312,471
2017	0.51	19.49	5.13	0.03	13.17	0.6757	
2018	61,740.32	18.57	5.39	3,327.80	13.20	0.7108	43,886
	23,235,519.78			617,099.20			7,781,995
NET SALVAGE ADJUSTMENT				61,709.92			778,200
	23,235,519.78			678,809.12			8,560,195
COMPOSITE REMAINING LIFE, YEARS..						12.61	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -10							
1919	211,622.89	64.98	1.54	3,258.99	9.37	0.1442	30,516
1922	1,595.00	64.94	1.54	24.56	10.26	0.1580	252
1923	7,127.21	64.92	1.54	109.76	10.53	0.1622	1,156
1924	1,450.92	64.89	1.54	22.34	10.79	0.1663	241
1940	45,297.24	63.72	1.57	711.17	13.74	0.2156	9,767
1942	25,455.63	63.45	1.58	402.20	14.00	0.2207	5,617
1951	1,204.00	61.82	1.62	19.50	14.98	0.2423	292
1955	67,204.37	60.86	1.64	1,102.15	15.34	0.2521	16,939
1958	7,671.61	60.04	1.67	128.12	15.59	0.2597	1,992
1959	4,778.61	59.74	1.67	79.80	15.67	0.2623	1,253
1963	728.59	58.47	1.71	12.46	15.96	0.2730	199
1964	1,796.00	58.12	1.72	30.89	16.03	0.2758	495
1966	5,223.36	57.40	1.74	90.89	16.17	0.2817	1,471
1968	1,070.00	56.64	1.77	18.94	16.30	0.2878	308
1969	8,327.88	56.25	1.78	148.24	16.36	0.2908	2,422
1970	1,936.82	55.84	1.79	34.67	16.42	0.2941	570
1971	886.24	55.42	1.80	15.95	16.49	0.2976	264
1974	3,633.79	54.11	1.85	67.23	16.66	0.3079	1,119
1975	12,516.94	53.65	1.86	232.82	16.72	0.3117	3,901
1976	4,050.63	53.18	1.88	76.15	16.78	0.3155	1,278
1977	16,681.42	52.70	1.90	316.95	16.83	0.3194	5,327
1978	14,618.78	52.20	1.92	280.68	16.89	0.3236	4,730

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -10							
1979	6,995.43	51.70	1.93	135.01	16.94	0.3277	2,292
1980	5,800.81	51.19	1.95	113.12	16.99	0.3319	1,925
1983	1,556.00	49.58	2.02	31.43	17.15	0.3459	538
1987	5,428.41	47.29	2.11	114.54	17.35	0.3669	1,992
1988	1,350.99	46.70	2.14	28.91	17.40	0.3726	503
1989	823,599.09	46.09	2.17	17,872.10	17.45	0.3786	311,823
1990	455,337.84	45.47	2.20	10,017.43	17.49	0.3847	175,146
1991	510,314.70	44.84	2.23	11,380.02	17.54	0.3912	199,620
1996	919.89	41.53	2.41	22.17	17.78	0.4281	394
1997	27,190.80	40.84	2.45	666.17	17.82	0.4363	11,864
1998	2,006.13	40.14	2.49	49.95	17.87	0.4452	893
1999	103,308.58	39.43	2.54	2,624.04	17.91	0.4542	46,925
2000	10,666.33	38.71	2.58	275.19	17.96	0.4640	4,949
2001	26,546.64	37.98	2.63	698.18	18.01	0.4742	12,588
2003	80,442.48	36.49	2.74	2,204.12	18.10	0.4960	39,902
2006	210,378.85	34.18	2.93	6,164.10	18.24	0.5337	112,269
2008	457,403.14	32.60	3.07	14,042.28	18.33	0.5623	257,184
2009	588,069.56	31.79	3.15	18,524.19	18.38	0.5782	340,004
2010	370,411.92	30.98	3.23	11,964.31	18.43	0.5949	220,358
2011	270.00	30.15	3.32	8.96	18.48	0.6129	165
2012	251,504.71	29.32	3.41	8,576.31	18.52	0.6317	158,863
2013	199,520.95	28.48	3.51	7,003.19	18.57	0.6520	130,096
2016	1,809,464.63	25.91	3.86	69,845.33	18.73	0.7229	1,308,044
	6,393,365.81			189,545.51			3,428,446
NET SALVAGE ADJUSTMENT				18,954.55			342,845
	6,393,365.81			208,500.06			3,771,291
COMPOSITE REMAINING LIFE, YEARS..						18.09	
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -10							
1949	1,967,700.00	60.04	1.67	32,860.59	9.25	0.1541	303,144
1950	472,194.57	59.74	1.67	7,885.65	9.28	0.1553	73,351

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -10							
1956	4,559.38	57.77	1.73	78.88	9.45	0.1636	746
1957	2,183.15	57.40	1.74	37.99	9.48	0.1652	361
1960	193.71	56.25	1.78	3.45	9.55	0.1698	33
1962	33,159.62	55.42	1.80	596.87	9.60	0.1732	5,744
1963	539.88	54.99	1.82	9.83	9.62	0.1749	94
1964	772.43	54.56	1.83	14.14	9.65	0.1769	137
1965	933.98	54.11	1.85	17.28	9.67	0.1787	167
1966	4,405.01	53.65	1.86	81.93	9.69	0.1806	796
1967	20,113.68	53.18	1.88	378.14	9.71	0.1826	3,673
1968	198.34	52.70	1.90	3.77	9.73	0.1846	37
1976	12,898.62	48.46	2.06	265.71	9.88	0.2039	2,630
1984	109,681.70	43.55	2.30	2,522.68	10.01	0.2299	25,210
1985	31,063.24	42.89	2.33	723.77	10.03	0.2339	7,264
1987	38,319.43	41.53	2.41	923.50	10.06	0.2422	9,282
1988	72,586.90	40.84	2.45	1,778.38	10.07	0.2466	17,898
1989	9,311.19	40.14	2.49	231.85	10.09	0.2514	2,341
1990	1,075,733.73	39.43	2.54	27,323.64	10.10	0.2562	275,549
1991	14,971.80	38.71	2.58	386.27	10.12	0.2614	3,914
1992	22,669.56	37.98	2.63	596.21	10.13	0.2667	6,046
1993	9,497.70	37.24	2.69	255.49	10.15	0.2726	2,589
1995	9,219.47	35.73	2.80	258.15	10.17	0.2846	2,624
2001	1,112,720.85	30.98	3.23	35,940.88	10.26	0.3312	368,511
2003	173,237.08	29.32	3.41	5,907.38	10.29	0.3510	60,798
2006	17,816.70	26.77	3.74	666.34	10.33	0.3859	6,875
2007	3,704,692.10	25.91	3.86	143,001.12	10.35	0.3995	1,479,876
2009	30,719.14	24.16	4.14	1,271.77	10.38	0.4296	13,198
2010	723,708.46	23.27	4.30	31,119.46	10.39	0.4465	323,136
2011	481,813.55	22.37	4.47	21,537.07	10.41	0.4654	224,217
2012	9,030.74	21.47	4.66	420.83	10.42	0.4853	4,383
2013	56,159,812.21	20.56	4.86	2,729,366.87	10.44	0.5078	28,516,829
2014	56,521.67	19.64	5.09	2,876.95	10.46	0.5326	30,103
2015	51,361,948.41	18.72	5.34	2,742,728.05	10.47	0.5593	28,726,224
2016	130,452.72	17.79	5.62	7,331.44	10.49	0.5897	76,923
2017	399,586.36	16.86	5.93	23,695.47	10.51	0.6234	249,090
2018	290,080.97	15.92	6.28	18,217.08	10.53	0.6614	191,868

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -10							
2020	95,105.15	14.02	7.13	6,781.00	10.56	0.7532	71,634
2021	76,161.91	13.06	7.66	5,834.00	10.58	0.8101	61,700
2023	8,482,189.23	11.13	8.98	761,700.59	10.63	0.9551	8,101,169
	127,218,504.34			6,615,630.47			69,250,164
NET SALVAGE ADJUSTMENT				661,563.05			6,925,016
	127,218,504.34			7,277,193.52			76,175,180
COMPOSITE REMAINING LIFE, YEARS..						10.47	
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -10							
1958	1,976,960.30	59.26	1.69	33,410.63	14.01	0.2364	467,393
1959	31,195.32	58.94	1.70	530.32	14.07	0.2387	7,447
1962	1,814,076.35	57.92	1.73	31,383.52	14.25	0.2460	446,317
1964	308.17	57.19	1.75	5.39	14.35	0.2509	77
1966	2,591.42	56.41	1.77	45.87	14.46	0.2563	664
1968	242.15	55.60	1.80	4.36	14.56	0.2619	63
1969	6,899.67	55.17	1.81	124.88	14.61	0.2648	1,827
1977	4,486.09	51.40	1.95	87.48	14.97	0.2913	1,307
1979	2,894.73	50.35	1.99	57.61	15.05	0.2989	865
1980	526.01	49.81	2.01	10.57	15.09	0.3030	159
1981	3,631.87	49.26	2.03	73.73	15.13	0.3072	1,116
1988	1,292.75	45.10	2.22	28.70	15.40	0.3415	441
1989	33,156.84	44.47	2.25	746.03	15.44	0.3472	11,512
1990	863,078.21	43.82	2.28	19,678.18	15.48	0.3533	304,891
1991	804,445.97	43.16	2.32	18,663.15	15.51	0.3594	289,086
1992	8,689.10	42.50	2.35	204.19	15.55	0.3659	3,179
1993	23,276.40	41.82	2.39	556.31	15.58	0.3726	8,672
1994	6,753.68	41.13	2.43	164.11	15.62	0.3798	2,565
1995	8,227.92	40.44	2.47	203.23	15.66	0.3872	3,186
1996	38,706.60	39.73	2.52	975.41	15.69	0.3949	15,286
1997	341,015.20	39.01	2.56	8,729.99	15.73	0.4032	137,508
1998	342,733.32	38.28	2.61	8,945.34	15.76	0.4117	141,103

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -10							
1999	368.88	37.55	2.66	9.81	15.80	0.4208	155
2000	4,951.53	36.80	2.72	134.68	15.83	0.4302	2,130
2003	336,905.42	34.51	2.90	9,770.26	15.94	0.4619	155,617
2004	4,209.37	33.72	2.97	125.02	15.97	0.4736	1,994
2006	1,040,681.97	32.13	3.11	32,365.21	16.05	0.4995	519,852
2007	1,358,490.77	31.32	3.19	43,335.86	16.08	0.5134	697,463
2008	56,101.22	30.50	3.28	1,840.12	16.12	0.5285	29,651
2009	1,511,401.73	29.67	3.37	50,934.24	16.15	0.5443	822,686
2010	1,674,247.72	28.83	3.47	58,096.40	16.19	0.5616	940,207
2011	2,475,705.57	27.99	3.57	88,382.69	16.23	0.5799	1,435,538
2012	153,613.31	27.13	3.69	5,668.33	16.27	0.5997	92,123
2013	263,834.02	26.27	3.81	10,052.08	16.31	0.6209	163,804
2014	37,464.83	25.40	3.94	1,476.11	16.34	0.6433	24,101
2016	194,246.82	23.64	4.23	8,216.64	16.42	0.6946	134,922
2017	9,608,364.02	22.75	4.40	422,768.02	16.47	0.7240	6,956,071
2018	10,132,220.83	21.85	4.58	464,055.71	16.51	0.7556	7,656,007
2019	8,254,602.36	20.94	4.78	394,569.99	16.55	0.7904	6,524,025
2020	286,322.37	20.03	4.99	14,287.49	16.60	0.8288	237,293
2021	17,659.05	19.11	5.23	923.57	16.65	0.8713	15,386
2022	10,823,743.60	18.18	5.50	595,305.90	16.70	0.9186	9,942,583
2023	13,296,345.56	17.25	5.80	771,188.04	16.75	0.9710	12,910,885
	67,846,669.02			3,098,135.17			51,107,157
NET SALVAGE ADJUSTMENT				309,813.52			5,110,716
	67,846,669.02			3,407,948.69			56,217,873
COMPOSITE REMAINING LIFE, YEARS..						16.50	
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -10							
1921	393.72	65.00	1.54	6.06	10.32	0.1588	63
1924	631.35	65.00	1.54	9.72	11.49	0.1768	112
1938	0.98	65.00	1.54	0.02	17.09	0.2629	
1939	1.72	65.00	1.54	0.03	17.50	0.2692	

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -10							
1944	11.50	65.00	1.54	0.18	19.57	0.3011	3
1945	1.82	65.00	1.54	0.03	19.99	0.3075	1
1948	5.25	65.00	1.54	0.08	21.26	0.3271	2
1953	158.15	64.96	1.54	2.44	23.32	0.3590	57
1954	272.25	64.94	1.54	4.19	23.72	0.3653	99
1957	1.86	64.86	1.54	0.03	24.89	0.3838	1
1958	4,323,685.04	64.83	1.54	66,584.75	25.28	0.3899	1,685,978
1959	45,705.52	64.79	1.54	703.87	25.65	0.3959	18,094
1966	2,569.47	64.36	1.55	39.83	28.16	0.4375	1,124
1967	2,225.52	64.27	1.56	34.72	28.50	0.4434	987
1969	2,442,276.45	64.08	1.56	38,099.51	29.17	0.4552	1,111,749
1970	6.42	63.97	1.56	0.10	29.50	0.4612	3
1971	12,356.12	63.86	1.57	193.99	29.82	0.4670	5,770
1972	13,821.03	63.73	1.57	216.99	30.14	0.4729	6,536
1974	57.85	63.47	1.58	0.91	30.77	0.4848	28
1975	18,454.65	63.32	1.58	291.58	31.08	0.4908	9,058
1976	11,657.75	63.16	1.58	184.19	31.38	0.4968	5,792
1977	2,700.18	63.00	1.59	42.93	31.68	0.5029	1,358
1978	23.12	62.83	1.59	0.37	31.98	0.5090	12
1979	319,563.83	62.65	1.60	5,113.02	32.28	0.5152	164,652
1980	1,034.47	62.46	1.60	16.55	32.57	0.5215	539
1981	9,716.79	62.26	1.61	156.44	32.86	0.5278	5,128
1982	110.02	62.05	1.61	1.77	33.15	0.5343	59
1983	742,331.22	61.84	1.62	12,025.77	33.43	0.5406	401,297
1985	1,532,793.63	61.38	1.63	24,984.54	33.99	0.5538	848,800
1986	1,722,388.03	61.13	1.64	28,247.16	34.27	0.5606	965,588
1987	157,172.81	60.88	1.64	2,577.63	34.55	0.5675	89,197
1988	140,724.58	60.62	1.65	2,321.96	34.82	0.5744	80,832
1989	9,079.97	60.34	1.66	150.73	35.09	0.5815	5,280
1990	58,811.24	60.06	1.67	982.15	35.36	0.5887	34,625
1991	61,467.03	59.77	1.67	1,026.50	35.63	0.5961	36,642
1992	148,679.13	59.47	1.68	2,497.81	35.89	0.6035	89,728
1995	7,128.77	58.50	1.71	121.90	36.69	0.6272	4,471
1996	89,286.24	58.15	1.72	1,535.72	36.95	0.6354	56,735
1997	8,930.46	57.80	1.73	154.50	37.21	0.6438	5,749
1999	14,339.67	57.06	1.75	250.94	37.73	0.6612	9,482
2004	2,500,294.15	55.03	1.82	45,505.35	39.02	0.7091	1,772,884
2005	3,513,836.87	54.59	1.83	64,303.21	39.28	0.7196	2,528,381
2006	50,093.62	54.14	1.85	926.73	39.54	0.7303	36,585

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -10							
2007	1,096,415.67	53.69	1.86	20,393.33	39.81	0.7415	812,970
2008	5,278,515.86	53.22	1.88	99,236.10	40.07	0.7529	3,974,247
2009	12,073.22	52.74	1.90	229.39	40.33	0.7647	9,232
2010	1,567,325.54	52.24	1.91	29,935.92	40.60	0.7772	1,218,094
2011	4,617,779.92	51.74	1.93	89,123.15	40.86	0.7897	3,646,753
2012	1,307,081.81	51.23	1.95	25,488.10	41.13	0.8029	1,049,391
2013	1,558,657.15	50.71	1.97	30,705.55	41.41	0.8166	1,272,799
2014	4,150,519.01	50.17	1.99	82,595.33	41.68	0.8308	3,448,168
2015	3,446,820.26	49.63	2.01	69,281.09	41.96	0.8455	2,914,149
2016	31,227,041.01	49.07	2.04	637,031.64	42.24	0.8608	26,880,549
2017	20,353,296.18	48.51	2.06	419,277.90	42.53	0.8767	17,844,345
2018	10,223,202.61	47.93	2.09	213,664.93	42.82	0.8934	9,133,307
2019	6,906,265.65	47.34	2.11	145,722.21	43.12	0.9109	6,290,641
2020	881.86	46.75	2.14	18.87	43.43	0.9290	819
2021	375,326.59	46.14	2.17	8,144.59	43.74	0.9480	355,802
2022	40,464,673.52	45.52	2.20	890,222.82	44.06	0.9679	39,166,971
2023	2,034,449.61	44.89	2.23	45,368.23	44.40	0.9891	2,012,233
	152,585,125.72			3,105,756.05			130,013,951
NET SALVAGE ADJUSTMENT				310,575.61			13,001,395
	152,585,125.72			3,416,331.66			143,015,346
COMPOSITE REMAINING LIFE, YEARS..						41.86	
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -10							
1965	6,788,993.70	64.42	1.55	105,229.40	27.78	0.4312	2,927,618
1968	16,986.01	64.16	1.56	264.98	28.80	0.4489	7,625
1969	51,544.11	64.05	1.56	804.09	29.13	0.4548	23,442
1970	5,541.92	63.94	1.56	86.45	29.45	0.4606	2,553
1971	854.55	63.83	1.57	13.42	29.77	0.4664	399
1976	513.78	63.12	1.58	8.12	31.32	0.4962	255
1980	15,529.15	62.41	1.60	248.47	32.50	0.5208	8,087
1981	28,630.49	62.21	1.61	460.95	32.79	0.5271	15,091

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -10							
1982	758,786.95	62.00	1.61	12,216.47	33.08	0.5336	404,851
1983	430,157.25	61.78	1.62	6,968.55	33.36	0.5400	232,276
1984	799,677.20	61.56	1.62	12,954.77	33.64	0.5465	436,992
1988	42,418.36	60.55	1.65	699.90	34.74	0.5737	24,337
1989	26,620.24	60.27	1.66	441.90	35.00	0.5807	15,459
1990	6,743.51	59.99	1.67	112.62	35.27	0.5879	3,965
1991	20,915.00	59.69	1.68	351.37	35.54	0.5954	12,453
1992	489,500.60	59.39	1.68	8,223.61	35.80	0.6028	295,071
1993	6,898.80	59.07	1.69	116.59	36.06	0.6105	4,211
1995	501,148.48	58.41	1.71	8,569.64	36.59	0.6264	313,934
1996	70,302.51	58.07	1.72	1,209.20	36.85	0.6346	44,613
1997	49,097.87	57.71	1.73	849.39	37.11	0.6430	31,572
1998	34,771.07	57.34	1.74	605.02	37.36	0.6516	22,655
2002	115,594.84	55.77	1.79	2,069.15	38.39	0.6884	79,571
2003	198,226.51	55.35	1.81	3,587.90	38.65	0.6983	138,418
2004	2,182,234.31	54.92	1.82	39,716.66	38.91	0.7085	1,546,091
2005	654,697.99	54.48	1.84	12,046.44	39.16	0.7188	470,597
2006	4,676,619.78	54.03	1.85	86,517.47	39.42	0.7296	3,412,015
2007	868,339.07	53.57	1.87	16,237.94	39.68	0.7407	643,187
2008	3,735,895.22	53.10	1.88	70,234.83	39.94	0.7522	2,810,028
2009	34,385.79	52.61	1.90	653.33	40.20	0.7641	26,275
2010	111,656.81	52.12	1.92	2,143.81	40.47	0.7765	86,699
2011	51,728.02	51.62	1.94	1,003.52	40.73	0.7890	40,815
2012	170,372.78	51.10	1.96	3,339.31	41.00	0.8024	136,699
2013	23,656.76	50.57	1.98	468.40	41.27	0.8161	19,306
2014	7,297,093.04	50.04	2.00	145,941.86	41.54	0.8301	6,057,609
2015	57,076.26	49.49	2.02	1,152.94	41.82	0.8450	48,231
2017	683,053.10	48.36	2.07	14,139.20	42.39	0.8766	598,730
2018	210,461.34	47.79	2.09	4,398.64	42.68	0.8931	187,957
2019	5,992,576.73	47.20	2.12	127,042.63	42.97	0.9104	5,455,522
2020	12,908,180.34	46.60	2.15	277,525.88	43.27	0.9285	11,985,762

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -10							
2021	127,468.72	45.98	2.17	2,766.07	43.58	0.9478	120,815
2022	11,558.47	45.36	2.20	254.29	43.91	0.9680	11,189
2023	1,682,976.40	44.73	2.24	37,698.67	44.24	0.9891	1,664,548
	51,939,483.83			1,009,373.85			40,367,523
NET SALVAGE ADJUSTMENT				100,937.39			4,036,752
	51,939,483.83			1,110,311.24			44,404,275
COMPOSITE REMAINING LIFE, YEARS..						39.99	
POE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -10							
1958	2,408,112.12	64.45	1.55	37,325.74	24.51	0.3803	915,781
1959	17,121.41	64.37	1.55	265.38	24.83	0.3857	6,604
1966	23,291.81	63.63	1.57	365.68	26.90	0.4228	9,847
1970	11,042.80	63.03	1.59	175.58	27.98	0.4439	4,902
1972	18,493.71	62.68	1.60	295.90	28.50	0.4547	8,409
1973	16,419.22	62.49	1.60	262.71	28.75	0.4601	7,554
1975	391,646.28	62.09	1.61	6,305.51	29.25	0.4711	184,501
1976	367,836.47	61.88	1.62	5,958.95	29.50	0.4767	175,359
1977	1,736.53	61.65	1.62	28.13	29.74	0.4824	838
1985	991.82	59.52	1.68	16.66	31.58	0.5306	526
1987	133,828.31	58.88	1.70	2,275.08	32.02	0.5438	72,779
1988	142,883.00	58.55	1.71	2,443.30	32.24	0.5506	78,677
1989	18,744.00	58.21	1.72	322.40	32.45	0.5575	10,449
1991	10,292.81	57.50	1.74	179.09	32.88	0.5718	5,886
1994	33,835.94	56.35	1.77	598.90	33.50	0.5945	20,115
1998	1,292,227.02	54.67	1.83	23,647.75	34.33	0.6280	811,454
1999	1,413,593.95	54.22	1.84	26,010.13	34.54	0.6370	900,502
2000	35.17	53.76	1.86	0.65	34.74	0.6462	23
2005	56,817.77	51.32	1.95	1,107.95	35.76	0.6968	39,591
2009	17,732.37	49.17	2.03	359.97	36.59	0.7442	13,196
2010	2,592,595.22	48.60	2.06	53,407.46	36.80	0.7572	1,963,113
2011	5,671,294.67	48.03	2.08	117,962.93	37.01	0.7706	4,370,073

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
POE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -10							
2012	10,424,962.12	47.44	2.11	219,966.70	37.23	0.7848	8,181,302
2013	230,199.28	46.85	2.13	4,903.24	37.44	0.7992	183,964
2014	13,609.68	46.24	2.16	293.97	37.66	0.8145	11,084
2016	9,791,795.61	45.00	2.22	217,377.86	38.11	0.8469	8,292,574
2017	1,430,853.91	44.36	2.25	32,194.21	38.33	0.8641	1,236,358
2019	171,580.02	43.05	2.32	3,980.66	38.80	0.9013	154,642
2020	2,330,913.97	42.38	2.36	55,009.57	39.05	0.9214	2,147,774
2021	93,044.13	41.71	2.40	2,233.06	39.30	0.9422	87,668
2022	9,959.50	41.02	2.44	243.01	39.55	0.9642	9,603
2023	57,961.96	40.32	2.48	1,437.46	39.82	0.9876	57,243
	39,195,452.58			816,955.59			29,962,391
NET SALVAGE ADJUSTMENT				81,695.56			2,996,239
	39,195,452.58			898,651.15			32,958,630
COMPOSITE REMAINING LIFE, YEARS..						36.68	
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -10							
1921	60,757.84	64.99	1.54	935.67	10.25	0.1577	9,583
1932	2,233.38	64.72	1.55	34.62	13.42	0.2074	463
1942	895.11	63.91	1.56	13.96	15.39	0.2408	216
1946	517.40	63.38	1.58	8.17	16.01	0.2526	131
1959	4,486.38	60.73	1.65	74.03	17.61	0.2900	1,301
1960	27,199.55	60.46	1.65	448.79	17.72	0.2931	7,972
1962	60,617.52	59.89	1.67	1,012.31	17.92	0.2992	18,138
1963	1,354,462.50	59.59	1.68	22,754.97	18.01	0.3022	409,359
1966	7,824.50	58.64	1.71	133.80	18.29	0.3119	2,440
1969	4,897.38	57.59	1.74	85.21	18.55	0.3221	1,577
1970	888.99	57.22	1.75	15.56	18.64	0.3258	290
1974	19,855.47	55.63	1.80	357.40	18.96	0.3408	6,767
1977	2,791.95	54.33	1.84	51.37	19.19	0.3532	986
1978	344,243.12	53.88	1.86	6,402.92	19.27	0.3577	123,119
1980	5,284.72	52.94	1.89	99.88	19.41	0.3666	1,938

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -10							
1981	184,168.73	52.45	1.91	3,517.62	19.48	0.3714	68,400
1983	3,827.47	51.45	1.94	74.25	19.62	0.3813	1,460
1986	666.58	49.86	2.01	13.40	19.83	0.3977	265
1987	9,943.31	49.31	2.03	201.85	19.89	0.4034	4,011
1988	397,970.88	48.74	2.05	8,158.40	19.96	0.4095	162,977
1989	960,727.56	48.17	2.08	19,983.13	20.03	0.4158	399,490
1990	3,509.07	47.59	2.10	73.69	20.09	0.4222	1,481
1991	616,287.96	47.00	2.13	13,126.93	20.16	0.4289	264,351
1992	3,019.39	46.39	2.16	65.22	20.22	0.4359	1,316
1995	2,352.54	44.52	2.25	52.93	20.41	0.4585	1,079
1996	17,232.38	43.87	2.28	392.90	20.47	0.4666	8,041
1998	8,095.40	42.55	2.35	190.24	20.60	0.4841	3,919
2002	34,631.26	39.79	2.51	869.24	20.85	0.5240	18,147
2003	1,080,057.27	39.07	2.56	27,649.47	20.91	0.5352	578,036
2004	1,776,064.48	38.34	2.61	46,355.28	20.97	0.5470	971,418
2005	155,801.74	37.61	2.66	4,144.33	21.04	0.5594	87,160
2006	638,739.92	36.86	2.71	17,309.85	21.10	0.5724	365,640
2007	165,696.75	36.11	2.77	4,589.80	21.16	0.5860	97,097
2008	1,190.60	35.34	2.83	33.69	21.23	0.6007	715
2009	1,680,351.95	34.57	2.89	48,562.17	21.29	0.6159	1,034,845
2010	94,061.80	33.79	2.96	2,784.23	21.36	0.6321	59,460
2011	746,373.09	32.99	3.03	22,615.10	21.42	0.6493	484,613
2013	1,700,763.06	31.38	3.19	54,254.34	21.56	0.6871	1,168,526
2016	83,782.43	28.90	3.46	2,898.87	21.77	0.7533	63,112
2017	269,776.73	28.06	3.56	9,604.05	21.84	0.7783	209,975
2018	23,756.84	27.20	3.68	874.25	21.91	0.8055	19,136
2019	721,498.72	26.34	3.80	27,416.95	21.99	0.8349	602,343
	13,277,303.72			348,240.84			7,261,293
NET SALVAGE ADJUSTMENT				34,824.08			726,129
	13,277,303.72			383,064.92			7,987,422

COMPOSITE REMAINING LIFE, YEARS.. 20.85

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -10							
1919	279,892.47	65.00	1.54	4,310.34	9.54	0.1468	41,080
1922	31,476.17	65.00	1.54	484.73	10.70	0.1646	5,182
1925	19,223.67	65.00	1.54	296.04	11.88	0.1828	3,514
1928	56,179.29	65.00	1.54	865.16	13.06	0.2009	11,288
1929	270,586.36	65.00	1.54	4,167.03	13.46	0.2071	56,033
1930	4,590.20	65.00	1.54	70.69	13.86	0.2132	979
1933	5,455.72	65.00	1.54	84.02	15.06	0.2317	1,264
1936	2,415.19	65.00	1.54	37.19	16.27	0.2503	605
1942	452,359.43	65.00	1.54	6,966.34	18.74	0.2883	130,420
1943	1,604.76	65.00	1.54	24.71	19.15	0.2946	473
1944	683.40	65.00	1.54	10.52	19.57	0.3011	206
1948	1,479.77	65.00	1.54	22.79	21.26	0.3271	484
1950	10,492.95	65.00	1.54	161.59	22.11	0.3402	3,569
1951	1,242.84	64.99	1.54	19.14	22.53	0.3467	431
1952	3,185.20	64.99	1.54	49.05	22.95	0.3531	1,125
1954	3,440.05	64.96	1.54	52.98	23.77	0.3659	1,259
1955	53,198.71	64.95	1.54	819.26	24.18	0.3723	19,805
1956	33,600.48	64.93	1.54	517.45	24.58	0.3786	12,720
1957	4,895.55	64.91	1.54	75.39	24.98	0.3848	1,884
1958	49,737.69	64.88	1.54	765.96	25.38	0.3912	19,456
1961	1,318.43	64.77	1.54	20.30	26.53	0.4096	540
1962	75,298.72	64.72	1.55	1,167.13	26.91	0.4158	31,308
1963	15,673.86	64.67	1.55	242.94	27.28	0.4218	6,612
1964	783.71	64.61	1.55	12.15	27.64	0.4278	335
1965	117,370.73	64.55	1.55	1,819.25	28.01	0.4339	50,931
1966	123,170.96	64.48	1.55	1,909.15	28.36	0.4398	54,174
1967	38,780.67	64.40	1.55	601.10	28.72	0.4460	17,295
1968	44,990.91	64.32	1.55	697.36	29.07	0.4520	20,334
1969	3,177.21	64.23	1.56	49.56	29.41	0.4579	1,455
1970	80,927.73	64.13	1.56	1,262.47	29.75	0.4639	37,542
1972	2,899.41	63.92	1.56	45.23	30.42	0.4759	1,380
1973	213,675.88	63.80	1.57	3,354.71	30.75	0.4820	102,985
1976	6,246.52	63.39	1.58	98.70	31.72	0.5004	3,126
1977	7,865.19	63.24	1.58	124.27	32.03	0.5065	3,984
1978	19,036.57	63.08	1.59	302.68	32.34	0.5127	9,760
1979	7,578.53	62.92	1.59	120.50	32.65	0.5189	3,933
1980	6,629.19	62.74	1.59	105.40	32.96	0.5253	3,483
1981	15,891.68	62.56	1.60	254.27	33.26	0.5317	8,449
1982	2,522.48	62.36	1.60	40.36	33.56	0.5382	1,358

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -10							
1984	7,873.66	61.95	1.61	126.77	34.15	0.5513	4,340
1985	124,842.87	61.73	1.62	2,022.45	34.45	0.5581	69,672
1986	4,744,178.64	61.50	1.63	77,330.11	34.74	0.5649	2,679,892
1987	1,332,560.84	61.26	1.63	21,720.74	35.02	0.5717	761,772
1988	585,774.03	61.01	1.64	9,606.69	35.31	0.5788	339,023
1989	44,436.65	60.75	1.65	733.20	35.59	0.5858	26,033
1990	688,585.83	60.48	1.65	11,361.67	35.88	0.5933	408,504
1991	19,941.81	60.20	1.66	331.03	36.16	0.6007	11,978
1992	10,774.38	59.92	1.67	179.93	36.43	0.6080	6,551
1993	485,360.04	59.62	1.68	8,154.05	36.71	0.6157	298,851
1994	6,792.66	59.31	1.69	114.80	36.99	0.6237	4,236
1995	12,442.87	58.99	1.70	211.53	37.26	0.6316	7,859
1996	101,807.93	58.66	1.70	1,730.73	37.54	0.6400	65,153
1997	63,520.29	58.33	1.71	1,086.20	37.81	0.6482	41,174
1998	1,771,640.75	57.98	1.72	30,472.22	38.08	0.6568	1,163,578
1999	119,354.89	57.62	1.74	2,076.78	38.35	0.6656	79,439
2000	60,981.77	57.25	1.75	1,067.18	38.63	0.6748	41,148
2002	2,268,127.20	56.48	1.77	40,145.85	39.17	0.6935	1,572,992
2003	11,696.59	56.08	1.78	208.20	39.44	0.7033	8,226
2004	166,655.80	55.67	1.80	2,999.80	39.71	0.7133	118,877
2005	131,852.60	55.25	1.81	2,386.53	39.98	0.7236	95,411
2006	2,312,153.77	54.81	1.82	42,081.20	40.26	0.7345	1,698,369
2007	3,658,572.02	54.37	1.84	67,317.73	40.53	0.7455	2,727,283
2008	736,969.95	53.92	1.85	13,633.94	40.81	0.7569	557,783
2009	3,976,935.42	53.45	1.87	74,368.69	41.08	0.7686	3,056,553
2010	1,012,777.74	52.98	1.89	19,141.50	41.36	0.7807	790,645
2011	3,423,547.97	52.49	1.91	65,389.77	41.64	0.7933	2,715,866
2012	2,382,303.41	51.99	1.92	45,740.23	41.92	0.8063	1,920,875
2013	1,065,188.84	51.49	1.94	20,664.66	42.21	0.8198	873,210
2014	4,351,014.84	50.97	1.96	85,279.89	42.50	0.8338	3,627,963
2015	4,010,969.60	50.44	1.98	79,417.20	42.79	0.8483	3,402,626
2016	3,008,774.66	49.90	2.00	60,175.49	43.09	0.8635	2,598,167
2017	3,672,847.50	49.35	2.03	74,558.80	43.38	0.8790	3,228,543
2018	5,361,517.08	48.79	2.05	109,911.10	43.69	0.8955	4,801,078
2019	3,918,669.29	48.22	2.07	81,116.45	44.00	0.9125	3,575,707

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -10							
2020	823,797.12	47.64	2.10	17,299.74	44.32	0.9303	766,387
2021	54,986.02	47.05	2.13	1,171.20	44.65	0.9490	52,181
2022	562.79	46.44	2.15	12.10	44.99	0.9688	545
	58,600,368.40			1,103,374.06			44,869,251
NET SALVAGE ADJUSTMENT				110,337.41			4,486,925
	58,600,368.40			1,213,711.47			49,356,176
	COMPOSITE REMAINING LIFE, YEARS..					40.67	
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -10							
1922	794,400.30	64.43	1.55	12,313.20	6.70	0.1040	82,610
1930	3,026.33	63.59	1.57	47.51	7.15	0.1124	340
1948	996.73	59.74	1.67	16.65	7.73	0.1294	129
1950	79,538.39	59.13	1.69	1,344.20	7.77	0.1314	10,452
1951	765.92	58.80	1.70	13.02	7.79	0.1325	101
1959	907.19	55.84	1.79	16.24	7.94	0.1422	129
1962	733.04	54.56	1.83	13.41	7.99	0.1464	107
1970	922.21	50.66	1.97	18.17	8.10	0.1599	147
1971	1,084.52	50.13	1.99	21.58	8.11	0.1618	175
1976	2,407.98	47.29	2.11	50.81	8.17	0.1728	416
1983	5,762.35	42.89	2.33	134.26	8.25	0.1924	1,108
1984	64,510.93	42.22	2.37	1,528.91	8.26	0.1956	12,621
1986	218,975.61	40.84	2.45	5,364.90	8.28	0.2027	44,395
1989	12,918.29	38.71	2.58	333.29	8.31	0.2147	2,773
1991	153,684.21	37.24	2.69	4,134.11	8.33	0.2237	34,376
1993	13,042.07	35.73	2.80	365.18	8.35	0.2337	3,048
1997	672.54	32.60	3.07	20.65	8.39	0.2574	173
2006	44,896.43	25.04	3.99	1,791.37	8.48	0.3387	15,205
2010	865,946.00	21.47	4.66	40,353.08	8.52	0.3968	343,633
2011	1,878.71	20.56	4.86	91.31	8.53	0.4149	779
2014	305,449.06	17.79	5.62	17,166.24	8.56	0.4812	146,973
2016	13,983.58	15.92	6.28	878.17	8.58	0.5389	7,536

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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -10							
2019	1,164,821.23	13.06	7.66	89,225.31	8.62	0.6600	768,817
2021	629,302.43	11.13	8.98	56,511.36	8.65	0.7772	489,081
2023	3,080,267.73	9.18	10.89	335,441.16	8.68	0.9455	2,912,486
	7,460,893.78			567,194.09			4,877,610
NET SALVAGE ADJUSTMENT				56,719.41			487,761
	7,460,893.78			623,913.50			5,365,371
COMPOSITE REMAINING LIFE, YEARS..						8.60	
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -10							
1921	739,318.17	64.93	1.54	11,385.50	9.76	0.1503	111,134
1930	925.24	64.54	1.55	14.34	11.65	0.1805	167
1936	3,670.81	64.01	1.56	57.26	12.55	0.1961	720
1945	779.17	62.71	1.59	12.39	13.58	0.2166	169
1949	3,053.19	61.91	1.62	49.46	13.95	0.2253	688
1951	3,302.14	61.46	1.63	53.82	14.12	0.2297	759
1962	23,424.71	58.27	1.72	402.91	14.90	0.2557	5,990
1969	357,258.59	55.60	1.80	6,430.65	15.30	0.2752	98,310
1970	13,569.79	55.17	1.81	245.61	15.35	0.2782	3,776
1973	1,568.55	53.84	1.86	29.18	15.51	0.2881	452
1978	2,131.93	51.40	1.95	41.57	15.75	0.3064	653
1979	10,395.75	50.88	1.97	204.80	15.79	0.3103	3,226
1980	4,148.68	50.35	1.99	82.56	15.84	0.3146	1,305
1982	5,997.45	49.26	2.03	121.75	15.93	0.3234	1,940
1983	7,721.33	48.70	2.05	158.29	15.97	0.3279	2,532
1985	616,412.55	47.54	2.10	12,944.66	16.06	0.3378	208,236
1987	51,850.49	46.34	2.16	1,119.97	16.14	0.3483	18,060
1988	7,339.56	45.73	2.19	160.74	16.18	0.3538	2,597
1989	144,960.18	45.10	2.22	3,218.12	16.23	0.3599	52,167
1991	350,403.93	43.82	2.28	7,989.21	16.31	0.3722	130,420
1992	3,123.69	43.16	2.32	72.47	16.35	0.3788	1,183
1993	77,988.97	42.50	2.35	1,832.74	16.39	0.3857	30,076

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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -10							
1994	28,902.07	41.82	2.39	690.76	16.43	0.3929	11,355
1997	7,124,670.60	39.73	2.52	179,541.70	16.55	0.4166	2,967,853
1998	138,177.80	39.01	2.56	3,537.35	16.59	0.4253	58,764
1999	26,649.25	38.28	2.61	695.55	16.63	0.4344	11,577
2002	17,020.80	36.05	2.77	471.48	16.74	0.4644	7,904
2007	418,163.62	32.13	3.11	13,004.89	16.94	0.5272	220,468
2008	23,047.95	31.32	3.19	735.23	16.98	0.5422	12,495
2010	39,420.57	29.67	3.37	1,328.47	17.06	0.5750	22,666
2011	33,789.42	28.83	3.47	1,172.49	17.11	0.5935	20,053
2012	419,697.24	27.99	3.57	14,983.19	17.15	0.6127	257,157
2014	32,570.28	26.27	3.81	1,240.93	17.23	0.6559	21,362
2015	4,048,780.55	25.40	3.94	159,521.95	17.28	0.6803	2,754,426
2016	3,555,759.76	24.52	4.08	145,075.00	17.32	0.7064	2,511,646
2018	8,573,851.77	22.75	4.40	377,249.48	17.42	0.7657	6,565,084
2022	21,178,039.13	19.11	5.23	1,107,611.45	17.62	0.9220	19,526,787
2023	3,639,563.29	18.18	5.50	200,175.98	17.68	0.9725	3,539,475
	51,727,448.97			2,253,663.90			39,183,632
NET SALVAGE ADJUSTMENT				225,366.39			3,918,363
	51,727,448.97			2,479,030.29			43,101,995
	COMPOSITE REMAINING LIFE, YEARS..					17.39	
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -10							
1984	84,892,925.33	62.36	1.60	1,358,286.81	34.70	0.5565	47,238,668
1986	19,045.44	61.95	1.61	306.63	35.31	0.5700	10,856
1987	76,282.45	61.73	1.62	1,235.78	35.62	0.5770	44,017
1988	230,660.31	61.50	1.63	3,759.76	35.92	0.5841	134,722
1989	242,690.22	61.26	1.63	3,955.85	36.22	0.5913	143,491
1990	177,880.33	61.01	1.64	2,917.24	36.52	0.5986	106,477
1991	2,199,633.46	60.75	1.65	36,293.95	36.82	0.6061	1,333,176
1994	94,987.56	59.92	1.67	1,586.29	37.70	0.6292	59,763
1995	773,999.05	59.62	1.68	13,003.18	37.99	0.6372	493,192

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -10							
1996	40,821.67	59.31	1.69	689.89	38.28	0.6454	26,347
1997	682,614.11	58.99	1.70	11,604.44	38.57	0.6538	446,320
1998	2,398.42	58.66	1.70	40.77	38.86	0.6625	1,589
1999	35,691.64	58.33	1.71	610.33	39.15	0.6712	23,956
2001	98,370.10	57.62	1.74	1,711.64	39.73	0.6895	67,828
2002	4,939,783.21	57.25	1.75	86,446.21	40.01	0.6989	3,452,217
2003	11,347,427.92	56.87	1.76	199,714.73	40.30	0.7086	8,041,128
2005	1,030,748.92	56.08	1.78	18,347.33	40.88	0.7290	751,375
2006	473,395.55	55.67	1.80	8,521.12	41.17	0.7395	350,095
2007	54,339.25	55.25	1.81	983.54	41.46	0.7504	40,777
2008	251,105.05	54.81	1.82	4,570.11	41.75	0.7617	191,272
2009	7,683,187.07	54.37	1.84	141,370.64	42.04	0.7732	5,940,794
2010	811,043.93	53.92	1.85	15,004.31	42.34	0.7852	636,864
2011	16,715,649.43	53.45	1.87	312,582.64	42.64	0.7978	13,334,909
2012	8,750,294.20	52.98	1.89	165,380.56	42.94	0.8105	7,092,026
2013	15,675,663.54	52.49	1.91	299,405.17	43.24	0.8238	12,913,298
2014	9,182,030.59	51.99	1.92	176,294.99	43.55	0.8377	7,691,420
2015	55,778,256.80	51.49	1.94	1,082,098.18	43.85	0.8516	47,501,879
2016	4,253,749.81	50.97	1.96	83,373.50	44.17	0.8666	3,686,257
2017	28,165,991.68	50.44	1.98	557,686.64	44.49	0.8820	24,843,531
2018	2,581,536.96	49.90	2.00	51,630.74	44.81	0.8980	2,318,220
2019	521,776.68	49.35	2.03	10,592.07	45.14	0.9147	477,264
2020	19,836,746.23	48.79	2.05	406,653.30	45.48	0.9322	18,491,021
2022	11,759,785.73	47.64	2.10	246,955.50	46.18	0.9694	11,399,348
	289,380,512.64			5,303,613.84			219,284,097
NET SALVAGE ADJUSTMENT				530,361.38			21,928,410
	289,380,512.64			5,833,975.22			241,212,507

COMPOSITE REMAINING LIFE, YEARS.. 41.35

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 333.00 WATERWHEELS, TURBINES AND GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -10							
1958	51,016.13	55.94	1.79	913.19	7.31	0.1307	6,667
1988	18,924.37	38.89	2.57	486.36	7.63	0.1962	3,713
2013	25,343.45	18.03	5.55	1,406.56	7.84	0.4348	11,020
	95,283.95			2,806.11			21,400
NET SALVAGE ADJUSTMENT				280.61			2,140
	95,283.95			3,086.72			23,540
	COMPOSITE REMAINING LIFE, YEARS..					7.63	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -10							
1921	107,527.63	64.29	1.56	1,677.43	4.98	0.0775	8,329
1953	10,067.29	57.12	1.75	176.18	5.57	0.0975	982
1956	1,093.09	55.94	1.79	19.57	5.59	0.0999	109
1957	9,734.40	55.53	1.80	175.22	5.60	0.1009	982
1962	7,284.40	53.29	1.88	136.95	5.64	0.1058	771
1965	11,971.87	51.83	1.93	231.06	5.66	0.1092	1,307
1968	638.73	50.26	1.99	12.71	5.68	0.1130	72
1981	80,799.33	42.38	2.36	1,906.86	5.76	0.1359	10,981
1982	9,391.61	41.71	2.40	225.40	5.76	0.1381	1,297
1986	1,276.14	38.89	2.57	32.80	5.78	0.1486	190
1988	80,510.36	37.42	2.67	2,149.63	5.79	0.1547	12,457
1995	43,491.38	31.99	3.13	1,361.28	5.83	0.1822	7,926
1996	542.43	31.18	3.21	17.41	5.83	0.1870	101
1997	88,329.23	30.36	3.29	2,906.03	5.83	0.1920	16,962
2004	12,547.95	24.38	4.10	514.47	5.87	0.2408	3,021
2006	14,411.36	22.60	4.42	636.98	5.88	0.2602	3,750

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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 65-S0							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -10							
2007	569.07	21.70	4.61	26.23	5.88	0.2710	154
2009	57,616.81	19.87	5.03	2,898.13	5.89	0.2964	17,079
2011	111,099.95	18.03	5.55	6,166.05	5.90	0.3272	36,355
	648,903.03			21,270.39			122,825
NET SALVAGE ADJUSTMENT				2,127.04			12,283
	648,903.03			23,397.43			135,108
COMPOSITE REMAINING LIFE, YEARS..						5.77	
	1,207,511,180.99			40,397,726.31			941,968,915
COMPOSITE REMAINING LIFE, YEARS..						23.32	

ACCOUNT 334 (FERC) ACCESSORY ELECTRIC EQUIPMENT

Asset Class EHP33400, EHH33400

This account includes the cost of auxiliary generating apparatus, conversion equipment, and equipment used primarily in the control and switching of electric energy produced by hydraulic power. Also included in the account is equipment for the protection of electric circuits and equipment.

SERVICE LIFE ANALYSIS

Discussion: Actuarial analysis was performed for this account for interim retirements and various bands were analyzed. The analysis included bands that excluded larger retirements that occurred in the mid to late 1990s. Depending on the band analyzed, the better fitting interim survivor curves had average service lives in the 55- to 65-year range with low to mid-mode curves. The currently authorized interim survivor curve is the 55-R1. The 55-R1 survivor curve continues to be a good fit of the overall data and is actually a bit longer than the indications from the more recent experience band.

Conclusion: The 55-R1 interim survivor curve is a reasonable fit of the bands that exclude the large retirements in the 1990s. This estimate is consistent with those used by others for similar property.

Recommendation: Use the 55-R1 interim survivor curve for this account.

NET SALVAGE ANALYSIS

Discussion: There has been some gross salvage recorded for this account. Cost of removal has been recorded in each year since 2004. The overall average net salvage recorded for the years 2004-2023 in the net salvage analysis is (43) percent. The average for the last five years is (36) percent. The currently authorized interim net salvage estimate is (40) percent.

Conclusion: The data support a potentially more negative interim net salvage estimate for this account.

Recommendation: The net salvage data indicates that (40) percent is still an appropriate estimate. (40) percent is the proposed estimate for this study. This amount is adjusted to apply to only interim retirements, resulting in a (18) percent net salvage estimate for the account.

PACIFIC GAS AND ELECTRIC COMPANY
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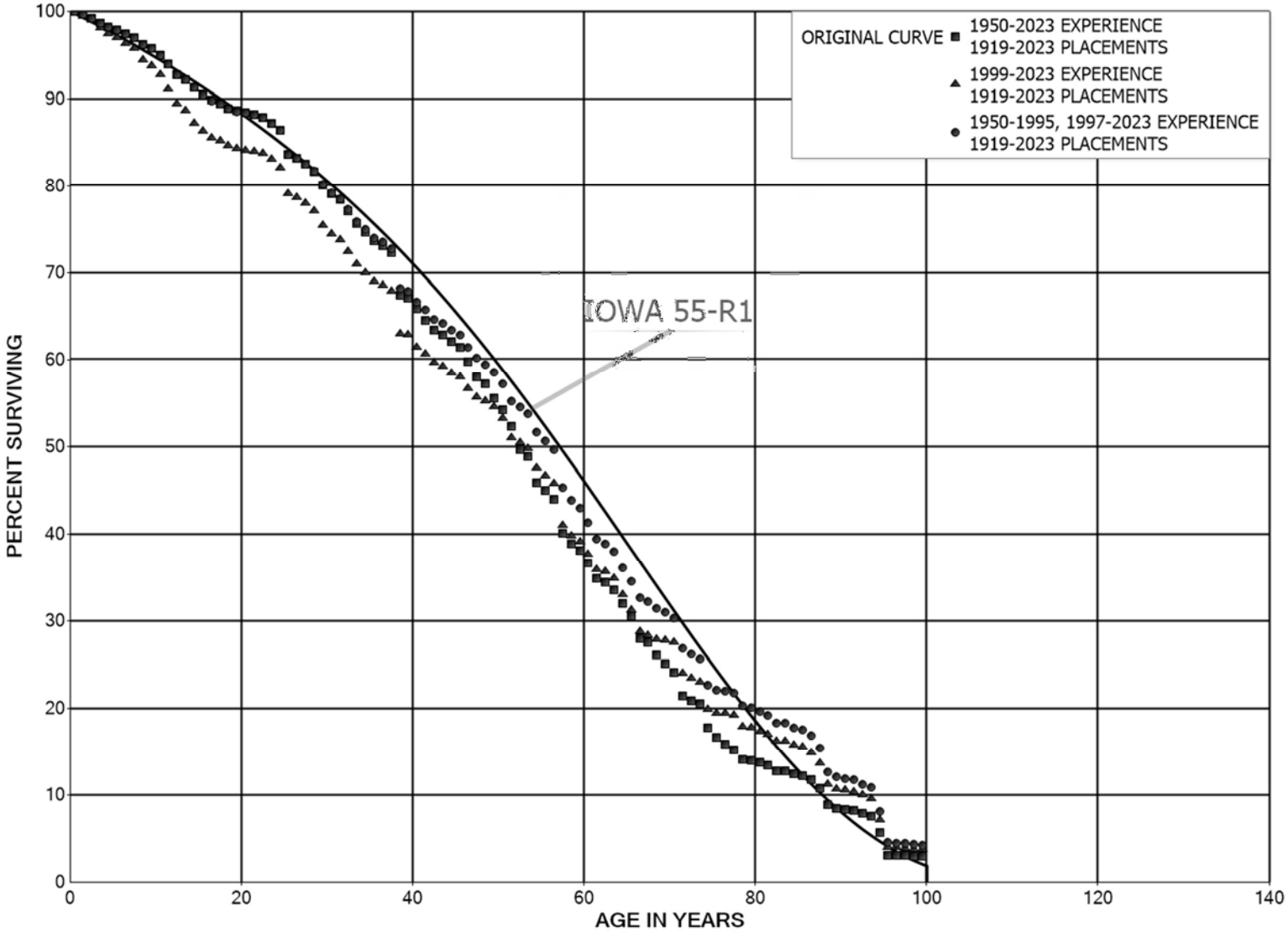
ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	433,960,965	133,098	0.0003	0.9997	100.00
0.5	413,790,696	1,595,589	0.0039	0.9961	99.97
1.5	393,499,730	1,410,380	0.0036	0.9964	99.58
2.5	372,253,288	2,292,480	0.0062	0.9938	99.23
3.5	344,978,568	1,680,611	0.0049	0.9951	98.62
4.5	325,135,535	1,022,563	0.0031	0.9969	98.14
5.5	292,995,859	1,325,005	0.0045	0.9955	97.83
6.5	284,701,388	1,366,390	0.0048	0.9952	97.38
7.5	264,050,303	2,141,647	0.0081	0.9919	96.92
8.5	243,952,035	1,168,714	0.0048	0.9952	96.13
9.5	218,775,598	1,533,557	0.0070	0.9930	95.67
10.5	207,540,833	2,294,817	0.0111	0.9889	95.00
11.5	194,682,701	2,469,359	0.0127	0.9873	93.95
12.5	183,349,761	1,117,951	0.0061	0.9939	92.76
13.5	170,103,130	1,656,524	0.0097	0.9903	92.19
14.5	161,176,852	1,472,086	0.0091	0.9909	91.29
15.5	154,677,099	1,087,595	0.0070	0.9930	90.46
16.5	149,231,986	672,431	0.0045	0.9955	89.82
17.5	142,228,048	879,401	0.0062	0.9938	89.42
18.5	134,913,986	431,869	0.0032	0.9968	88.87
19.5	133,525,079	309,298	0.0023	0.9977	88.58
20.5	131,815,974	286,042	0.0022	0.9978	88.38
21.5	130,374,030	455,439	0.0035	0.9965	88.19
22.5	129,596,082	966,358	0.0075	0.9925	87.88
23.5	126,947,291	1,243,362	0.0098	0.9902	87.22
24.5	125,480,784	3,957,301	0.0315	0.9685	86.37
25.5	121,194,052	725,121	0.0060	0.9940	83.64
26.5	119,021,330	967,304	0.0081	0.9919	83.14
27.5	117,099,284	1,196,423	0.0102	0.9898	82.47
28.5	115,964,861	2,212,330	0.0191	0.9809	81.63
29.5	113,688,289	1,356,978	0.0119	0.9881	80.07
30.5	108,655,114	1,057,270	0.0097	0.9903	79.11
31.5	105,434,978	1,729,618	0.0164	0.9836	78.34
32.5	101,117,768	1,947,976	0.0193	0.9807	77.06
33.5	96,373,952	1,284,161	0.0133	0.9867	75.57
34.5	87,970,253	1,166,455	0.0133	0.9867	74.57
35.5	84,155,919	541,326	0.0064	0.9936	73.58
36.5	81,165,250	858,487	0.0106	0.9894	73.10
37.5	77,576,465	5,290,443	0.0682	0.9318	72.33
38.5	69,026,919	334,411	0.0048	0.9952	67.40

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,198,746	598,834	0.0192	0.9808	67.07
40.5	24,921,221	491,127	0.0197	0.9803	65.78
41.5	24,162,627	423,773	0.0175	0.9825	64.49
42.5	22,242,370	185,546	0.0083	0.9917	63.36
43.5	20,515,670	247,945	0.0121	0.9879	62.83
44.5	19,114,907	208,799	0.0109	0.9891	62.07
45.5	18,371,275	492,762	0.0268	0.9732	61.39
46.5	17,788,490	529,242	0.0298	0.9702	59.74
47.5	17,150,675	227,647	0.0133	0.9867	57.97
48.5	16,733,783	508,911	0.0304	0.9696	57.20
49.5	15,975,024	371,465	0.0233	0.9767	55.46
50.5	15,510,466	525,282	0.0339	0.9661	54.17
51.5	14,928,342	790,365	0.0529	0.9471	52.33
52.5	14,067,480	220,052	0.0156	0.9844	49.56
53.5	13,723,313	817,410	0.0596	0.9404	48.79
54.5	12,639,482	262,049	0.0207	0.9793	45.88
55.5	11,951,257	252,840	0.0212	0.9788	44.93
56.5	11,627,740	1,037,421	0.0892	0.9108	43.98
57.5	10,464,255	311,806	0.0298	0.9702	40.06
58.5	8,847,934	177,381	0.0200	0.9800	38.86
59.5	8,619,937	343,543	0.0399	0.9601	38.08
60.5	7,988,710	382,811	0.0479	0.9521	36.57
61.5	6,919,792	88,750	0.0128	0.9872	34.81
62.5	6,825,935	169,423	0.0248	0.9752	34.37
63.5	6,649,851	313,377	0.0471	0.9529	33.51
64.5	6,180,727	276,650	0.0448	0.9552	31.93
65.5	4,127,512	347,017	0.0841	0.9159	30.51
66.5	3,709,319	64,140	0.0173	0.9827	27.94
67.5	3,586,052	180,021	0.0502	0.9498	27.46
68.5	3,349,044	135,872	0.0406	0.9594	26.08
69.5	3,200,744	118,281	0.0370	0.9630	25.02
70.5	2,927,492	323,564	0.1105	0.8895	24.10
71.5	2,589,752	66,301	0.0256	0.9744	21.43
72.5	2,507,499	51,447	0.0205	0.9795	20.88
73.5	2,193,746	292,963	0.1335	0.8665	20.46
74.5	1,639,320	105,362	0.0643	0.9357	17.72
75.5	1,517,748	67,646	0.0446	0.9554	16.58
76.5	1,448,702	64,972	0.0448	0.9552	15.85
77.5	1,380,224	94,943	0.0688	0.9312	15.14
78.5	1,277,097	13,113	0.0103	0.9897	14.09

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ORIGINAL LIFE TABLE, CONT.

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	724,629	14,067	0.0194	0.9806	13.95
80.5	705,012	17,178	0.0244	0.9756	13.68
81.5	687,174	29,756	0.0433	0.9567	13.35
82.5	650,972	643	0.0010	0.9990	12.77
83.5	605,030	18,152	0.0300	0.9700	12.75
84.5	571,925	6,853	0.0120	0.9880	12.37
85.5	560,972	22,199	0.0396	0.9604	12.22
86.5	538,773	46,002	0.0854	0.9146	11.74
87.5	490,789	87,606	0.1785	0.8215	10.74
88.5	402,722	18,265	0.0454	0.9546	8.82
89.5	381,522	6,562	0.0172	0.9828	8.42
90.5	374,702	5,564	0.0148	0.9852	8.28
91.5	366,587	15,408	0.0420	0.9580	8.15
92.5	348,512	12,774	0.0367	0.9633	7.81
93.5	313,744	80,613	0.2569	0.7431	7.52
94.5	165,689	73,733	0.4450	0.5550	5.59
95.5	74,411	280	0.0038	0.9962	3.10
96.5	74,131	1,016	0.0137	0.9863	3.09
97.5	73,115	2,397	0.0328	0.9672	3.05
98.5	69,570	815	0.0117	0.9883	2.95
99.5	67,964		0.0000	1.0000	2.91
100.5	64,680	8,006	0.1238	0.8762	2.91
101.5	56,673		0.0000	1.0000	2.55
102.5	13,169		0.0000	1.0000	2.55
103.5	2,650		0.0000	1.0000	2.55
104.5					2.55

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ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	304,721,116	76,725	0.0003	0.9997	100.00
0.5	284,259,653	1,503,361	0.0053	0.9947	99.97
1.5	265,851,601	1,321,587	0.0050	0.9950	99.45
2.5	246,298,047	2,203,221	0.0089	0.9911	98.95
3.5	220,518,239	1,535,391	0.0070	0.9930	98.07
4.5	201,634,244	845,126	0.0042	0.9958	97.38
5.5	172,833,746	1,138,859	0.0066	0.9934	96.98
6.5	167,955,776	1,132,736	0.0067	0.9933	96.34
7.5	151,622,167	1,987,387	0.0131	0.9869	95.69
8.5	135,852,084	1,004,541	0.0074	0.9926	94.43
9.5	123,793,879	1,363,674	0.0110	0.9890	93.73
10.5	116,087,795	2,083,460	0.0179	0.9821	92.70
11.5	107,030,524	1,958,907	0.0183	0.9817	91.04
12.5	100,684,689	879,636	0.0087	0.9913	89.37
13.5	91,864,968	1,467,468	0.0160	0.9840	88.59
14.5	125,364,384	1,357,078	0.0108	0.9892	87.18
15.5	126,189,283	996,480	0.0079	0.9921	86.23
16.5	121,253,411	580,401	0.0048	0.9952	85.55
17.5	117,500,685	784,879	0.0067	0.9933	85.14
18.5	112,328,245	359,225	0.0032	0.9968	84.57
19.5	112,121,333	244,679	0.0022	0.9978	84.30
20.5	110,965,390	197,761	0.0018	0.9982	84.12
21.5	109,273,628	349,123	0.0032	0.9968	83.97
22.5	108,463,130	880,449	0.0081	0.9919	83.70
23.5	106,002,828	1,152,164	0.0109	0.9891	83.02
24.5	104,919,005	3,852,049	0.0367	0.9633	82.12
25.5	100,876,632	626,587	0.0062	0.9938	79.10
26.5	98,853,575	859,782	0.0087	0.9913	78.61
27.5	96,983,377	1,071,498	0.0110	0.9890	77.93
28.5	95,826,549	2,135,119	0.0223	0.9777	77.07
29.5	93,783,645	1,222,227	0.0130	0.9870	75.35
30.5	89,120,858	755,790	0.0085	0.9915	74.37
31.5	86,301,715	1,588,980	0.0184	0.9816	73.74
32.5	82,417,425	1,686,983	0.0205	0.9795	72.38
33.5	79,879,034	1,078,520	0.0135	0.9865	70.90
34.5	71,768,251	1,028,499	0.0143	0.9857	69.94
35.5	68,606,970	384,657	0.0056	0.9944	68.94
36.5	66,781,613	733,284	0.0110	0.9890	68.55
37.5	63,362,402	4,493,605	0.0709	0.9291	67.80
38.5	55,656,318	135,219	0.0024	0.9976	62.99

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,274,529	413,929	0.0227	0.9773	62.84
40.5	15,604,444	201,508	0.0129	0.9871	61.42
41.5	15,280,351	263,413	0.0172	0.9828	60.62
42.5	13,623,581	99,190	0.0073	0.9927	59.58
43.5	12,677,083	152,750	0.0120	0.9880	59.14
44.5	11,404,143	87,750	0.0077	0.9923	58.43
45.5	10,970,525	268,319	0.0245	0.9755	57.98
46.5	10,644,253	178,902	0.0168	0.9832	56.56
47.5	10,376,615	78,123	0.0075	0.9925	55.61
48.5	10,610,724	127,832	0.0120	0.9880	55.19
49.5	10,709,796	275,003	0.0257	0.9743	54.53
50.5	10,750,766	448,569	0.0417	0.9583	53.13
51.5	10,330,166	104,162	0.0101	0.9899	50.91
52.5	10,166,772	133,890	0.0132	0.9868	50.40
53.5	9,926,804	455,458	0.0459	0.9541	49.73
54.5	9,965,897	181,687	0.0182	0.9818	47.45
55.5	9,368,519	168,022	0.0179	0.9821	46.59
56.5	9,235,554	967,090	0.1047	0.8953	45.75
57.5	8,154,233	253,552	0.0311	0.9689	40.96
58.5	6,659,307	95,880	0.0144	0.9856	39.69
59.5	6,534,531	258,398	0.0395	0.9605	39.12
60.5	5,999,804	281,333	0.0469	0.9531	37.57
61.5	5,032,364	25,900	0.0051	0.9949	35.81
62.5	5,005,376	108,579	0.0217	0.9783	35.62
63.5	4,892,750	265,200	0.0542	0.9458	34.85
64.5	4,475,143	245,946	0.0550	0.9450	32.96
65.5	2,457,418	191,620	0.0780	0.9220	31.15
66.5	2,202,271	30,139	0.0137	0.9863	28.72
67.5	2,170,358	38,615	0.0178	0.9822	28.33
68.5	2,212,211	3,733	0.0017	0.9983	27.82
69.5	2,282,606	21,183	0.0093	0.9907	27.78
70.5	2,223,780	290,665	0.1307	0.8693	27.52
71.5	1,955,030	41,148	0.0210	0.9790	23.92
72.5	1,910,090	34,539	0.0181	0.9819	23.42
73.5	1,760,683	245,564	0.1395	0.8605	23.00
74.5	1,269,474	24,258	0.0191	0.9809	19.79
75.5	1,238,563	1,345	0.0011	0.9989	19.41
76.5	1,241,218	10,513	0.0085	0.9915	19.39
77.5	1,336,958	94,943	0.0710	0.9290	19.22
78.5	1,267,303	13,113	0.0103	0.9897	17.86

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	724,629	14,067	0.0194	0.9806	17.67
80.5	705,012	17,178	0.0244	0.9756	17.33
81.5	687,174	29,756	0.0433	0.9567	16.91
82.5	650,972	643	0.0010	0.9990	16.18
83.5	605,030	18,152	0.0300	0.9700	16.16
84.5	571,925	6,853	0.0120	0.9880	15.68
85.5	560,972	22,199	0.0396	0.9604	15.49
86.5	538,773	46,002	0.0854	0.9146	14.88
87.5	490,789	87,606	0.1785	0.8215	13.61
88.5	402,722	18,265	0.0454	0.9546	11.18
89.5	381,522	6,562	0.0172	0.9828	10.67
90.5	374,702	5,564	0.0148	0.9852	10.49
91.5	366,587	15,408	0.0420	0.9580	10.33
92.5	348,512	12,774	0.0367	0.9633	9.90
93.5	313,744	80,613	0.2569	0.7431	9.53
94.5	165,689	73,733	0.4450	0.5550	7.08
95.5	74,411	280	0.0038	0.9962	3.93
96.5	74,131	1,016	0.0137	0.9863	3.92
97.5	73,115	2,397	0.0328	0.9672	3.86
98.5	69,570	815	0.0117	0.9883	3.74
99.5	67,964		0.0000	1.0000	3.69
100.5	64,680	8,006	0.1238	0.8762	3.69
101.5	56,673		0.0000	1.0000	3.24
102.5	13,169		0.0000	1.0000	3.24
103.5	2,650		0.0000	1.0000	3.24
104.5					3.24

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AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	431,789,859	131,046	0.0003	0.9997	100.00
0.5	412,344,181	1,592,475	0.0039	0.9961	99.97
1.5	392,658,153	1,406,853	0.0036	0.9964	99.58
2.5	367,270,699	2,279,440	0.0062	0.9938	99.23
3.5	341,706,718	1,667,789	0.0049	0.9951	98.61
4.5	320,417,170	998,503	0.0031	0.9969	98.13
5.5	288,743,452	1,298,747	0.0045	0.9955	97.82
6.5	271,551,186	1,311,487	0.0048	0.9952	97.38
7.5	260,610,492	2,110,161	0.0081	0.9919	96.91
8.5	240,306,150	1,140,966	0.0047	0.9953	96.13
9.5	214,298,945	1,533,557	0.0072	0.9928	95.67
10.5	203,285,467	2,254,552	0.0111	0.9889	94.99
11.5	151,799,097	2,037,322	0.0134	0.9866	93.93
12.5	176,028,910	1,045,928	0.0059	0.9941	92.67
13.5	169,653,095	1,641,814	0.0097	0.9903	92.12
14.5	157,947,498	1,429,691	0.0091	0.9909	91.23
15.5	152,525,377	1,059,669	0.0069	0.9931	90.41
16.5	147,529,306	646,128	0.0044	0.9956	89.78
17.5	141,627,269	870,137	0.0061	0.9939	89.38
18.5	134,775,015	426,955	0.0032	0.9968	88.84
19.5	133,295,313	302,794	0.0023	0.9977	88.55
20.5	131,470,252	276,249	0.0021	0.9979	88.35
21.5	129,897,485	439,436	0.0034	0.9966	88.17
22.5	129,417,874	956,712	0.0074	0.9926	87.87
23.5	126,845,434	1,235,972	0.0097	0.9903	87.22
24.5	125,330,128	3,949,890	0.0315	0.9685	86.37
25.5	120,784,411	725,121	0.0060	0.9940	83.65
26.5	118,349,686	919,410	0.0078	0.9922	83.15
27.5	116,350,461	1,143,483	0.0098	0.9902	82.50
28.5	115,865,350	2,212,330	0.0191	0.9809	81.69
29.5	113,349,010	1,316,082	0.0116	0.9884	80.13
30.5	106,490,627	864,321	0.0081	0.9919	79.20
31.5	105,347,703	1,729,618	0.0164	0.9836	78.56
32.5	100,488,853	1,846,798	0.0184	0.9816	77.27
33.5	95,250,792	1,181,829	0.0124	0.9876	75.85
34.5	87,893,283	1,137,191	0.0129	0.9871	74.90
35.5	84,109,294	541,326	0.0064	0.9936	73.94
36.5	80,914,008	854,824	0.0106	0.9894	73.46
37.5	73,395,988	4,603,107	0.0627	0.9373	72.68
38.5	68,820,957	278,888	0.0041	0.9959	68.13

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PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,064,950	570,879	0.0184	0.9816	67.85
40.5	24,041,364	321,135	0.0134	0.9866	66.60
41.5	24,085,847	383,315	0.0159	0.9841	65.71
42.5	22,032,940	166,728	0.0076	0.9924	64.67
43.5	20,471,378	236,672	0.0116	0.9884	64.18
44.5	19,059,899	176,242	0.0092	0.9908	63.44
45.5	17,769,977	400,054	0.0225	0.9775	62.85
46.5	17,124,247	354,280	0.0207	0.9793	61.43
47.5	16,720,935	208,238	0.0125	0.9875	60.16
48.5	16,392,684	265,804	0.0162	0.9838	59.41
49.5	15,950,699	358,917	0.0225	0.9775	58.45
50.5	15,490,710	523,608	0.0338	0.9662	57.14
51.5	13,527,978	158,460	0.0117	0.9883	55.20
52.5	14,051,894	214,950	0.0153	0.9847	54.56
53.5	13,314,855	514,685	0.0387	0.9613	53.72
54.5	12,614,318	248,719	0.0197	0.9803	51.65
55.5	11,863,559	228,283	0.0192	0.9808	50.63
56.5	11,601,144	1,032,545	0.0890	0.9110	49.65
57.5	10,452,071	310,977	0.0298	0.9702	45.23
58.5	8,847,934	177,381	0.0200	0.9800	43.89
59.5	8,614,739	342,365	0.0397	0.9603	43.01
60.5	7,981,695	378,410	0.0474	0.9526	41.30
61.5	6,914,678	86,976	0.0126	0.9874	39.34
62.5	6,818,568	166,843	0.0245	0.9755	38.85
63.5	6,640,850	312,025	0.0470	0.9530	37.90
64.5	6,120,116	273,391	0.0447	0.9553	36.12
65.5	3,848,117	205,076	0.0533	0.9467	34.50
66.5	3,618,564	59,941	0.0166	0.9834	32.66
67.5	3,365,606	76,903	0.0228	0.9772	32.12
68.5	3,225,478	48,397	0.0150	0.9850	31.39
69.5	3,134,230	63,927	0.0204	0.9796	30.92
70.5	2,776,059	319,568	0.1151	0.8849	30.29
71.5	2,571,570	63,939	0.0249	0.9751	26.80
72.5	2,491,821	45,328	0.0182	0.9818	26.13
73.5	2,155,118	259,733	0.1205	0.8795	25.66
74.5	1,459,561	35,363	0.0242	0.9758	22.57
75.5	1,424,506	7,877	0.0055	0.9945	22.02
76.5	1,384,449	10,513	0.0076	0.9924	21.90
77.5	1,380,224	94,943	0.0688	0.9312	21.73
78.5	1,277,097	13,113	0.0103	0.9897	20.24

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	724,629	14,067	0.0194	0.9806	20.03
80.5	705,012	17,178	0.0244	0.9756	19.64
81.5	687,174	29,756	0.0433	0.9567	19.16
82.5	650,972	643	0.0010	0.9990	18.33
83.5	605,030	18,152	0.0300	0.9700	18.31
84.5	571,925	6,853	0.0120	0.9880	17.76
85.5	560,972	22,199	0.0396	0.9604	17.55
86.5	538,773	46,002	0.0854	0.9146	16.86
87.5	490,789	87,606	0.1785	0.8215	15.42
88.5	402,722	18,265	0.0454	0.9546	12.67
89.5	381,522	6,562	0.0172	0.9828	12.09
90.5	374,702	5,564	0.0148	0.9852	11.88
91.5	366,587	15,408	0.0420	0.9580	11.71
92.5	348,512	12,774	0.0367	0.9633	11.21
93.5	313,744	80,613	0.2569	0.7431	10.80
94.5	165,689	73,733	0.4450	0.5550	8.03
95.5	74,411	280	0.0038	0.9962	4.46
96.5	74,131	1,016	0.0137	0.9863	4.44
97.5	73,115	2,397	0.0328	0.9672	4.38
98.5	69,570	815	0.0117	0.9883	4.23
99.5	67,964		0.0000	1.0000	4.18
100.5	64,680	8,006	0.1238	0.8762	4.18
101.5	56,673		0.0000	1.0000	3.67
102.5	13,169		0.0000	1.0000	3.67
103.5	2,650		0.0000	1.0000	3.67
104.5					3.67

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	386,539	63,644	16		0	63,644-	16-
2005	2,490,563	442,135	18		0	442,135-	18-
2006	535,236	174,635	33		0	174,635-	33-
2007	438,480	382,272	87		0	382,272-	87-
2008	279,879	291,246	104		0	291,246-	104-
2009	1,391,730	433,249	31		0	433,249-	31-
2010	275,804	1,455,175	528		0	1,455,175-	528-
2011	490,700	437,967	89		0	437,967-	89-
2012	146,139	225,783	154		0	225,783-	154-
2013	2,428,700	601,033	25		0	601,033-	25-
2014	4,942,662	439,209	9		0	439,209-	9-
2015	1,397,642	1,542,718	110		0	1,542,718-	110-
2016	2,287,829	879,753	38		0	879,753-	38-
2017	2,555,412	497,726	19	222,456	9	275,270-	11-
2018	2,865,660	4,317,338	151		0	4,317,338-	151-
2019	4,587,875	2,458,955	54		0	2,458,955-	54-
2020	9,706,211	888,295	9	163,680	2	724,615-	7-
2021	6,124,757	3,389,268	55	1,457,766	24	1,931,502-	32-
2022	6,248,818	2,820,459	45		0	2,820,459-	45-
2023	3,592,080	2,613,531	73	255,130-	7-	2,868,660-	80-
TOTAL	53,172,717	24,354,391	46	1,588,771	3	22,765,620-	43-
THREE-YEAR MOVING AVERAGES							
04-06	1,137,446	226,805	20		0	226,805-	20-
05-07	1,154,760	333,014	29		0	333,014-	29-
06-08	417,865	282,718	68		0	282,718-	68-
07-09	703,363	368,922	52		0	368,922-	52-
08-10	649,138	726,557	112		0	726,557-	112-
09-11	719,411	775,464	108		0	775,464-	108-
10-12	304,214	706,309	232		0	706,309-	232-
11-13	1,021,846	421,594	41		0	421,594-	41-
12-14	2,505,834	422,008	17		0	422,008-	17-
13-15	2,923,002	860,987	29		0	860,987-	29-
14-16	2,876,045	953,893	33		0	953,893-	33-
15-17	2,080,294	973,399	47	74,152	4	899,247-	43-
16-18	2,569,634	1,898,272	74	74,152	3	1,824,120-	71-
17-19	3,336,316	2,424,673	73	74,152	2	2,350,521-	70-
18-20	5,719,916	2,554,863	45	54,560	1	2,500,303-	44-
19-21	6,806,281	2,245,506	33	540,482	8	1,705,024-	25-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	7,359,929	2,366,007	32	540,482	7	1,825,525-	25-
21-23	5,321,885	2,941,086	55	400,879	8	2,540,207-	48-
FIVE-YEAR AVERAGE							
19-23	6,051,948	2,434,101	40	273,263	5	2,160,838-	36-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -18							
2002	1,891.85	35.00	2.86	54.11	14.41	0.4117	779
2003	13,417.93	35.00	2.86	383.75	15.26	0.4360	5,850
2007	1,247.72	35.00	2.86	35.68	18.84	0.5383	672
2008	22,153.83	35.00	2.86	633.60	19.77	0.5649	12,514
2009	163,502.10	35.00	2.86	4,676.16	20.71	0.5917	96,746
2010	20,115.20	35.00	2.86	575.29	21.67	0.6191	12,454
2011	1,476,141.24	35.00	2.86	42,217.64	22.63	0.6466	954,429
2012	385,259.75	35.00	2.86	11,018.43	23.60	0.6743	259,777
2013	276,573.87	35.00	2.86	7,910.01	24.57	0.7020	194,155
2014	1,821,682.98	35.00	2.86	52,100.13	25.55	0.7300	1,329,829
2015	1,798,517.49	35.00	2.86	51,437.60	26.54	0.7583	1,363,798
2016	2,041,381.17	35.00	2.86	58,383.50	27.53	0.7866	1,605,689
2017	773,943.63	35.00	2.86	22,134.79	28.52	0.8149	630,656
2018	1,544,124.37	35.00	2.86	44,161.96	29.51	0.8431	1,301,913
2019	233,569.37	35.00	2.86	6,680.08	30.51	0.8717	203,605
2020	1,620,424.77	35.00	2.86	46,344.15	31.51	0.9003	1,458,852
2021	919,979.94	35.00	2.86	26,311.43	32.50	0.9286	854,266
2022	716,293.01	35.00	2.86	20,485.98	33.50	0.9571	685,593
2023	743,130.68	35.00	2.86	21,253.54	34.50	0.9857	732,511
	14,573,350.90			416,797.83			11,704,088
NET SALVAGE ADJUSTMENT				75,023.61			2,106,736
	14,573,350.90			491,821.44			13,810,824
	COMPOSITE REMAINING LIFE, YEARS..					28.08	
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -18							
1940	45,299.02	54.29	1.84	833.50	3.64	0.0671	3,037
1944	27,638.17	53.81	1.86	514.07	3.75	0.0697	1,926
1949	11,770.91	52.96	1.89	222.47	3.85	0.0727	856
1950	4,091.71	52.75	1.90	77.74	3.87	0.0734	300
1951	14,702.89	52.54	1.90	279.35	3.88	0.0739	1,086
1957	13,752.44	50.94	1.96	269.55	3.97	0.0779	1,072
1969	1,528.34	46.24	2.16	33.01	4.10	0.0887	136

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -18							
1971	2,650.83	45.26	2.21	58.58	4.11	0.0908	241
1973	1,071.59	44.23	2.26	24.22	4.13	0.0934	100
1974	8,435.00	43.69	2.29	193.16	4.13	0.0945	797
1975	1,629.48	43.14	2.32	37.80	4.14	0.0960	156
1976	2,261.98	42.57	2.35	53.16	4.15	0.0975	221
1977	3,019.83	42.00	2.38	71.87	4.15	0.0988	298
1979	1,353.46	40.80	2.45	33.16	4.17	0.1022	138
1980	7,066.35	40.19	2.49	175.95	4.17	0.1038	733
1988	2,754.29	34.85	2.87	79.05	4.21	0.1208	333
1990	1,271.80	33.40	2.99	38.03	4.22	0.1264	161
1991	119,448.83	32.66	3.06	3,655.13	4.22	0.1292	15,434
1993	408,047.31	31.16	3.21	13,098.32	4.23	0.1358	55,392
1994	15,059.80	30.39	3.29	495.47	4.23	0.1392	2,096
1995	7,810.45	29.61	3.38	263.99	4.24	0.1432	1,118
2001	20,205.83	24.77	4.04	816.32	4.25	0.1716	3,467
2002	13,539.32	23.94	4.18	565.94	4.25	0.1775	2,404
2003	105,286.03	23.09	4.33	4,558.89	4.26	0.1845	19,425
2010	48,197.74	16.98	5.89	2,838.85	4.27	0.2515	12,120
2011	214,576.68	16.08	6.22	13,346.67	4.27	0.2656	56,981
2013	14,412.54	14.26	7.01	1,010.32	4.27	0.2994	4,316
2016	546,841.81	11.47	8.72	47,684.61	4.28	0.3732	204,054
2017	310,288.55	10.53	9.50	29,477.41	4.28	0.4065	126,120
2018	1,275,454.76	9.59	10.43	133,029.93	4.28	0.4463	569,235
2020	88,477.85	7.68	13.02	11,519.82	4.28	0.5573	49,308
2021	577,517.15	6.72	14.88	85,934.55	4.28	0.6369	367,821
2022	25,911.51	5.75	17.39	4,506.01	4.29	0.7461	19,332
2023	78,388.61	4.78	20.92	16,398.90	4.29	0.8975	70,353
	4,019,762.86			372,195.80			1,590,567
NET SALVAGE ADJUSTMENT				66,995.24			286,302
	4,019,762.86			439,191.04			1,876,869

COMPOSITE REMAINING LIFE, YEARS.. 4.27

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -18							
1930	14,377.38	54.96	1.82	261.67	4.58	0.0833	1,198
1931	523.84	54.94	1.82	9.53	4.71	0.0857	45
1933	257.94	54.90	1.82	4.69	4.96	0.0904	23
1936	317.65	54.79	1.83	5.81	5.28	0.0964	31
1941	241.88	54.50	1.83	4.43	5.72	0.1050	25
1944	321.13	54.23	1.84	5.91	5.93	0.1094	35
1953	144,714.41	52.84	1.89	2,735.10	6.43	0.1217	17,610
1955	35,824.59	52.40	1.91	684.25	6.52	0.1244	4,458
1956	865.94	52.16	1.92	16.63	6.56	0.1258	109
1957	6,540.21	51.91	1.93	126.23	6.60	0.1271	832
1958	4,748.31	51.64	1.94	92.12	6.64	0.1286	611
1960	5,406.32	51.07	1.96	105.96	6.71	0.1314	710
1962	3,302.16	50.44	1.98	65.38	6.78	0.1344	444
1964	461.87	49.75	2.01	9.28	6.84	0.1375	64
1965	8,103.44	49.39	2.02	163.69	6.87	0.1391	1,127
1966	6,739.10	49.01	2.04	137.48	6.90	0.1408	949
1967	6,946.39	48.62	2.06	143.10	6.93	0.1425	990
1968	2,989.78	48.21	2.07	61.89	6.95	0.1442	431
1969	2,764.01	47.79	2.09	57.77	6.98	0.1461	404
1970	2,911.07	47.35	2.11	61.42	7.01	0.1481	431
1971	12,474.49	46.90	2.13	265.71	7.03	0.1499	1,870
1973	481.32	45.96	2.18	10.49	7.08	0.1541	74
1974	56,565.57	45.47	2.20	1,244.44	7.10	0.1562	8,833
1975	3,186.99	44.97	2.22	70.75	7.12	0.1583	505
1976	1,270.60	44.45	2.25	28.59	7.14	0.1606	204
1977	25.92	43.92	2.28	0.59	7.16	0.1630	4
1978	6,737.08	43.37	2.31	155.63	7.18	0.1656	1,115
1979	1,192.32	42.81	2.34	27.90	7.20	0.1682	201
1980	1,836.02	42.24	2.37	43.51	7.22	0.1709	314
1981	687.65	41.65	2.40	16.50	7.24	0.1738	120
1982	714.50	41.06	2.44	17.43	7.26	0.1768	126
1983	4,138.55	40.45	2.47	102.22	7.27	0.1797	744
1984	29,962.12	39.82	2.51	752.05	7.29	0.1831	5,485
1985	85,144.56	39.19	2.55	2,171.19	7.30	0.1863	15,860
1987	164,995.47	37.89	2.64	4,355.88	7.33	0.1935	31,918
1988	7,356.72	37.22	2.69	197.90	7.35	0.1975	1,453
1989	94,433.42	36.54	2.74	2,587.48	7.36	0.2014	19,021
1990	282,502.52	35.84	2.79	7,881.82	7.37	0.2056	58,094
1991	708,678.53	35.14	2.85	20,197.34	7.38	0.2100	148,837

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -18							
1992	1,041,562.21	34.43	2.90	30,205.30	7.40	0.2149	223,863
1994	10,710.48	32.97	3.03	324.53	7.42	0.2251	2,410
1996	380,392.29	31.47	3.18	12,096.47	7.44	0.2364	89,932
1997	3,848.92	30.71	3.26	125.47	7.45	0.2426	934
1998	61,622.21	29.94	3.34	2,058.18	7.46	0.2492	15,354
1999	10.44	29.16	3.43	0.36	7.47	0.2562	3
2000	195,354.74	28.37	3.52	6,876.49	7.47	0.2633	51,439
2001	28,697.49	27.57	3.63	1,041.72	7.48	0.2713	7,786
2003	56,739.74	25.94	3.86	2,190.15	7.50	0.2891	16,405
2005	1,107,388.22	24.29	4.12	45,624.39	7.51	0.3092	342,382
2006	3,604,182.66	23.45	4.26	153,538.18	7.52	0.3207	1,155,789
2007	198,988.62	22.60	4.42	8,795.30	7.52	0.3327	66,211
2008	9,398.67	21.74	4.60	432.34	7.53	0.3464	3,255
2009	212,742.05	20.88	4.79	10,190.34	7.53	0.3606	76,721
2010	1,612,973.43	20.01	5.00	80,648.67	7.54	0.3768	607,785
2011	908,008.64	19.13	5.23	47,488.85	7.54	0.3942	357,892
2012	6.69	18.24	5.48	0.37	7.55	0.4139	3
2013	879,310.21	17.35	5.76	50,648.27	7.55	0.4352	382,641
2014	2,540,384.09	16.45	6.08	154,455.35	7.56	0.4596	1,167,484
2016	1,913,627.81	14.64	6.83	130,700.78	7.57	0.5171	989,499
2017	1,264,866.74	13.72	7.29	92,208.79	7.57	0.5518	697,890
2018	4,607,239.08	12.79	7.82	360,286.10	7.58	0.5927	2,730,480
2019	3,149,263.08	11.86	8.43	265,482.88	7.58	0.6391	2,012,757
2020	243,167.05	10.93	9.15	22,249.79	7.59	0.6944	168,860
2021	2,931,226.29	9.98	10.02	293,708.87	7.59	0.7605	2,229,256
2022	29,795.71	9.03	11.07	3,298.39	7.59	0.8405	25,044
2023	65,428.62	8.08	12.38	8,100.06	7.60	0.9406	61,542
	28,767,677.95			1,827,656.15			13,808,922
NET SALVAGE ADJUSTMENT				328,978.11			2,485,606
	28,767,677.95			2,156,634.26			16,294,528

COMPOSITE REMAINING LIFE, YEARS.. 7.56

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -18							
1957	141.02	55.00	1.82	2.57	15.00	0.2727	38
1958	604,275.66	55.00	1.82	10,997.82	15.42	0.2804	169,415
1959	43,003.79	55.00	1.82	782.67	15.85	0.2882	12,393
1962	27,050.30	55.00	1.82	492.32	17.17	0.3122	8,445
1963	17,108.79	55.00	1.82	311.38	17.62	0.3204	5,481
1964	443.09	55.00	1.82	8.06	18.07	0.3286	146
1968	50,610.14	55.00	1.82	921.10	19.96	0.3629	18,367
1969	347.08	55.00	1.82	6.32	20.44	0.3716	129
1970	3,283.80	55.00	1.82	59.77	20.93	0.3806	1,250
1971	8,234.04	55.00	1.82	149.86	21.43	0.3896	3,208
1975	25,290.69	54.98	1.82	460.29	23.46	0.4267	10,792
1976	866.05	54.97	1.82	15.76	23.98	0.4362	378
1977	1,763.61	54.96	1.82	32.10	24.50	0.4458	786
1978	1,704.96	54.95	1.82	31.03	25.02	0.4553	776
1979	15,620.23	54.93	1.82	284.29	25.54	0.4650	7,263
1980	46,294.36	54.91	1.82	842.56	26.07	0.4748	21,980
1981	86,333.60	54.88	1.82	1,571.27	26.60	0.4847	41,845
1983	4,682.94	54.82	1.82	85.23	27.65	0.5044	2,362
1984	62,400.87	54.78	1.83	1,141.94	28.18	0.5144	32,100
1985	1,680.45	54.73	1.83	30.75	28.70	0.5244	881
1986	41,163.50	54.67	1.83	753.29	29.23	0.5347	22,008
1987	214,327.71	54.61	1.83	3,922.20	29.75	0.5448	116,759
1988	38,466.14	54.54	1.83	703.93	30.27	0.5550	21,349
1989	288,122.89	54.47	1.84	5,301.46	30.78	0.5651	162,812
1990	160,894.63	54.38	1.84	2,960.46	31.30	0.5756	92,608
1991	41,978.28	54.29	1.84	772.40	31.81	0.5859	24,596
1992	33,744.80	54.18	1.85	624.28	32.31	0.5964	20,124
1993	20,522.96	54.07	1.85	379.67	32.81	0.6068	12,454
1994	117,559.33	53.94	1.85	2,174.85	33.31	0.6175	72,598
1995	17,992.69	53.81	1.86	334.66	33.79	0.6280	11,299
1996	100,365.34	53.66	1.86	1,866.80	34.28	0.6388	64,117
2000	154,598.92	52.96	1.89	2,921.92	36.14	0.6824	105,498
2001	1,429.94	52.75	1.90	27.17	36.59	0.6937	992
2002	90,876.62	52.54	1.90	1,726.66	37.03	0.7048	64,050
2003	180,950.46	52.30	1.91	3,456.15	37.46	0.7163	129,606
2005	608,738.21	51.80	1.93	11,748.65	38.30	0.7394	450,089
2006	2,684.69	51.53	1.94	52.08	38.71	0.7512	2,017
2008	1,147,152.24	50.94	1.96	22,484.18	39.49	0.7752	889,307
2009	216,052.42	50.63	1.98	4,277.84	39.87	0.7875	170,137

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -18							
2010	32,111.69	50.30	1.99	639.02	40.24	0.8000	25,689
2012	142,317.87	49.60	2.02	2,874.82	40.96	0.8258	117,528
2013	239,337.55	49.23	2.03	4,858.55	41.31	0.8391	200,833
2014	1,697,126.25	48.85	2.05	34,791.09	41.65	0.8526	1,446,987
2015	257,243.38	48.45	2.06	5,299.21	41.98	0.8665	222,891
2018	138,272.33	47.17	2.12	2,931.37	42.92	0.9099	125,814
2019	391,259.04	46.71	2.14	8,372.94	43.22	0.9253	362,024
2021	584,970.79	45.76	2.19	12,810.86	43.80	0.9572	559,916
2022	232,494.55	45.26	2.21	5,138.13	44.08	0.9739	226,433
2023	264,632.56	44.75	2.23	5,901.31	44.36	0.9913	262,325
	8,458,523.25			168,333.04			6,320,895
NET SALVAGE ADJUSTMENT				30,299.95			1,137,761
	8,458,523.25			198,632.99			7,458,656
COMPOSITE REMAINING LIFE, YEARS..						37.55	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -18							
1944	507,807.20	54.91	1.82	9,242.09	9.53	0.1736	88,135
1945	8,184.13	54.89	1.82	148.95	9.79	0.1784	1,460
1948	7,808.57	54.78	1.83	142.90	10.55	0.1926	1,504
1955	1,625.86	54.30	1.84	29.92	12.12	0.2232	363
1957	10,785.46	54.09	1.85	199.53	12.52	0.2315	2,497
1958	10,739.18	53.96	1.85	198.67	12.71	0.2355	2,530
1959	1,151.72	53.83	1.86	21.42	12.90	0.2396	276
1962	32,400.09	53.36	1.87	605.88	13.44	0.2519	8,161
1963	31.45	53.18	1.88	0.59	13.61	0.2559	8
1964	25,433.69	52.99	1.89	480.70	13.78	0.2601	6,614
1965	214,784.97	52.79	1.89	4,059.44	13.94	0.2641	56,718
1966	15,527.35	52.57	1.90	295.02	14.10	0.2682	4,165
1967	39,913.35	52.34	1.91	762.34	14.25	0.2723	10,867
1968	71,176.91	52.10	1.92	1,366.60	14.40	0.2764	19,673
1969	5,990.30	51.84	1.93	115.61	14.55	0.2807	1,681

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -18							
1970	10,727.01	51.57	1.94	208.10	14.69	0.2849	3,056
1971	14,050.81	51.29	1.95	273.99	14.83	0.2891	4,063
1972	1,928.29	50.99	1.96	37.79	14.97	0.2936	566
1974	9,058.33	50.36	1.99	180.26	15.23	0.3024	2,739
1975	2,008.54	50.02	2.00	40.17	15.36	0.3071	617
1976	26,326.26	49.66	2.01	529.16	15.49	0.3119	8,212
1978	13,812.36	48.91	2.04	281.77	15.72	0.3214	4,439
1979	10,871.23	48.52	2.06	223.95	15.84	0.3265	3,549
1980	19,378.17	48.11	2.08	403.07	15.95	0.3315	6,424
1981	307,539.67	47.68	2.10	6,458.33	16.06	0.3368	103,589
1982	42,432.93	47.24	2.12	899.58	16.16	0.3421	14,515
1983	106,317.36	46.79	2.14	2,275.19	16.27	0.3477	36,969
1984	3,418.11	46.32	2.16	73.83	16.37	0.3534	1,208
1985	60,933.41	45.84	2.18	1,328.35	16.46	0.3591	21,880
1987	362,851.83	44.84	2.23	8,091.60	16.65	0.3713	134,734
1988	283,267.39	44.32	2.26	6,401.84	16.74	0.3777	106,993
1989	605,860.55	43.78	2.28	13,813.62	16.82	0.3842	232,766
1990	407,523.86	43.23	2.31	9,413.80	16.91	0.3912	159,407
1991	98,003.43	42.67	2.34	2,293.28	16.99	0.3982	39,022
1992	94,818.66	42.09	2.38	2,256.68	17.06	0.4053	38,432
1993	709,481.82	41.51	2.41	17,098.51	17.14	0.4129	292,952
1994	16,064.42	40.91	2.44	391.97	17.21	0.4207	6,758
1995	81,089.52	40.29	2.48	2,011.02	17.28	0.4289	34,778
1996	11,472.23	39.67	2.52	289.10	17.35	0.4374	5,017
1997	381,279.13	39.03	2.56	9,760.75	17.41	0.4461	170,077
1999	20,510.65	37.72	2.65	543.53	17.54	0.4650	9,538
2000	20,017.86	37.05	2.70	540.48	17.59	0.4748	9,504
2001	370,587.22	36.36	2.75	10,191.15	17.65	0.4854	179,890
2002	1,237.99	35.67	2.80	34.66	17.70	0.4962	614
2003	209,039.64	34.97	2.86	5,978.53	17.75	0.5076	106,104
2004	760,582.28	34.25	2.92	22,209.00	17.80	0.5197	395,282
2005	2,164,452.36	33.52	2.98	64,500.68	17.85	0.5325	1,152,614
2006	675,379.15	32.79	3.05	20,599.06	17.89	0.5456	368,480
2007	1,863,804.81	32.04	3.12	58,150.71	17.93	0.5596	1,043,004
2008	304.63	31.28	3.20	9.75	17.97	0.5745	175
2009	2,347.51	30.52	3.28	77.00	18.01	0.5901	1,385
2010	44,187.64	29.74	3.36	1,484.70	18.05	0.6069	26,819
2011	1,054,852.09	28.96	3.45	36,392.40	18.09	0.6247	658,913
2012	2,708,164.10	28.17	3.55	96,139.83	18.12	0.6432	1,741,999

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -18							
2013	2,384,899.68	27.37	3.65	87,048.84	18.15	0.6631	1,581,499
2014	1,175,335.99	26.56	3.77	44,310.17	18.19	0.6849	804,941
2015	3,625,403.22	25.74	3.89	141,028.19	18.22	0.7079	2,566,242
2016	274,070.50	24.91	4.01	10,990.23	18.25	0.7326	200,795
2017	203,751.53	24.08	4.15	8,455.69	18.28	0.7591	154,676
2018	12,296,471.61	23.23	4.30	528,748.28	18.31	0.7882	9,692,079
2019	356,083.47	22.38	4.47	15,916.93	18.34	0.8195	291,803
2020	132,759.85	21.53	4.64	6,160.06	18.37	0.8532	113,275
2021	3,494,266.97	20.66	4.84	169,122.52	18.40	0.8906	3,112,029
2022	969,259.35	19.79	5.05	48,947.60	18.43	0.9313	902,652
2023	46,885.68	18.91	5.29	2,480.25	18.45	0.9757	45,745
	39,488,531.33			1,482,765.61			26,797,471
NET SALVAGE ADJUSTMENT				266,897.81			4,823,545
	39,488,531.33			1,749,663.42			31,621,016
	COMPOSITE REMAINING LIFE, YEARS..					18.07	
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -18							
1919	299.85	54.99	1.82	5.46	0.85	0.0155	5
1930	5,996.19	54.76	1.83	109.73	0.94	0.0172	103
1943	942.49	53.45	1.87	17.62	0.97	0.0182	17
1948	600.78	52.46	1.91	11.47	0.97	0.0185	11
1949	3,350.03	52.22	1.91	63.99	0.97	0.0186	62
1950	676.73	51.97	1.92	12.99	0.97	0.0187	13
1951	538.40	51.71	1.93	10.39	0.98	0.0190	10
1954	8,366.42	50.84	1.97	164.82	0.98	0.0193	161
1958	29,022.67	49.48	2.02	586.26	0.98	0.0198	575
1959	523.16	49.11	2.04	10.67	0.98	0.0200	10
1962	470.27	47.90	2.09	9.83	0.98	0.0205	10
1963	6,936.02	47.46	2.11	146.35	0.98	0.0207	143
1965	710.46	46.56	2.15	15.27	0.99	0.0213	15
1966	3,098.55	46.08	2.17	67.24	0.99	0.0215	67

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -18							
1968	2,431.91	45.09	2.22	53.99	0.99	0.0220	53
1975	9,687.08	41.21	2.43	235.40	0.99	0.0240	233
1980	24,233.76	38.05	2.63	637.35	0.99	0.0260	631
1981	6,555.03	37.39	2.67	175.02	0.99	0.0265	174
1983	718.59	36.02	2.78	19.98	0.99	0.0275	20
1984	17,199.47	35.32	2.83	486.75	0.99	0.0280	482
1985	59,383.76	34.61	2.89	1,716.19	0.99	0.0286	1,698
1987	3,689.88	33.16	3.02	111.43	0.99	0.0299	110
1988	162,376.13	32.42	3.08	5,001.18	0.99	0.0305	4,959
1989	5,240.57	31.66	3.16	165.60	0.99	0.0313	164
1990	6,428.88	30.90	3.24	208.30	0.99	0.0320	206
1991	29,417.18	30.13	3.32	976.65	0.99	0.0329	967
1992	126,715.82	29.35	3.41	4,321.01	0.99	0.0337	4,274
1996	2,784.04	26.15	3.82	106.35	1.00	0.0382	106
1997	26,858.90	25.33	3.95	1,060.93	1.00	0.0395	1,060
1998	237.30	24.49	4.08	9.68	1.00	0.0408	10
2011	161,390.86	13.03	7.67	12,378.68	1.00	0.0768	12,387
2012	15,445.25	12.10	8.26	1,275.78	1.00	0.0826	1,276
2014	35,417.52	10.22	9.78	3,463.83	1.00	0.0979	3,466
2015	25,819.91	9.27	10.79	2,785.97	1.00	0.1079	2,785
2016	7,187.08	8.32	12.02	863.89	1.00	0.1202	864
2017	45,695.77	7.36	13.59	6,210.06	1.00	0.1359	6,209
	836,446.71			43,496.11			43,336
NET SALVAGE ADJUSTMENT				7,829.30			7,800
	836,446.71			51,325.41			51,136
	COMPOSITE REMAINING LIFE, YEARS..					1.00	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -18							
1928	12,054.86	55.00	1.82	219.40	4.82	0.0876	1,056
1929	272.09	55.00	1.82	4.95	5.12	0.0931	25
1930	857.03	55.00	1.82	15.60	5.42	0.0986	84

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -18							
1931	345.55	55.00	1.82	6.29	5.72	0.1040	36
1939	252.34	55.00	1.82	4.59	8.26	0.1502	38
1942	243.40	55.00	1.82	4.43	9.28	0.1687	41
1943	916.69	55.00	1.82	16.68	9.63	0.1751	161
1944	218.08	55.00	1.82	3.97	9.98	0.1815	40
1948	2,760.81	55.00	1.82	50.25	11.44	0.2080	574
1950	10,193.58	55.00	1.82	185.52	12.19	0.2216	2,259
1953	2,912.67	55.00	1.82	53.01	13.37	0.2431	708
1954	338.57	55.00	1.82	6.16	13.77	0.2504	85
1957	2,281.18	55.00	1.82	41.52	15.00	0.2727	622
1959	28,266.34	55.00	1.82	514.45	15.85	0.2882	8,146
1963	4,488.63	55.00	1.82	81.69	17.62	0.3204	1,438
1966	38,816.68	55.00	1.82	706.46	19.00	0.3455	13,409
1967	332.12	54.99	1.82	6.04	19.46	0.3539	118
1968	11,656.17	54.99	1.82	212.14	19.93	0.3624	4,225
1971	1,517.17	54.96	1.82	27.61	21.36	0.3887	590
1974	2,623.17	54.90	1.82	47.74	22.80	0.4153	1,089
1976	1,163.04	54.84	1.82	21.17	23.77	0.4334	504
1980	3,438.77	54.66	1.83	62.93	25.69	0.4700	1,616
1981	365,719.19	54.59	1.83	6,692.66	26.17	0.4794	175,322
1982	4,509.37	54.52	1.83	82.52	26.64	0.4886	2,203
1983	2,812.44	54.44	1.84	51.75	27.11	0.4980	1,401
1984	14,457.56	54.35	1.84	266.02	27.58	0.5075	7,336
1985	6,548.45	54.25	1.84	120.49	28.04	0.5169	3,385
1988	85,822.69	53.90	1.86	1,596.30	29.41	0.5456	46,828
1989	4,075,256.98	53.76	1.86	75,799.78	29.86	0.5554	2,263,520
1990	50,602.55	53.61	1.87	946.27	30.30	0.5652	28,600
1991	131,932.02	53.45	1.87	2,467.13	30.74	0.5751	75,877
1992	13,984.63	53.28	1.88	262.91	31.17	0.5850	8,181
1994	29,635.68	52.89	1.89	560.11	32.01	0.6052	17,936
1996	46,959.36	52.46	1.91	896.92	32.82	0.6256	29,379
2010	145,249.33	47.90	2.09	3,035.71	37.65	0.7860	114,167
2011	45,122.15	47.46	2.11	952.08	37.93	0.7992	36,062
2015	98,129.97	45.60	2.19	2,149.05	38.99	0.8550	83,905
2016	1,134,031.49	45.09	2.22	25,175.50	39.24	0.8703	986,902
2018	19,706.69	44.05	2.27	447.34	39.71	0.9015	17,765
2019	326,259.97	43.51	2.30	7,503.98	39.94	0.9180	299,490
2020	317,052.57	42.95	2.33	7,387.32	40.17	0.9353	296,530

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -18							
2021	640,964.31	42.38	2.36	15,126.76	40.38	0.9528	610,717
2022	145,281.08	41.80	2.39	3,472.22	40.60	0.9713	141,110
2023	1,852,342.53	41.21	2.43	45,011.92	40.80	0.9901	1,833,912
	9,678,329.95			202,297.34			7,117,392
NET SALVAGE ADJUSTMENT				36,413.52			1,281,131
	9,678,329.95			238,710.86			8,398,523
COMPOSITE REMAINING LIFE, YEARS..						35.18	
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -18							
1953	567.30	54.01	1.85	10.50	10.17	0.1883	107
1959	38,153.15	53.06	1.88	717.28	10.95	0.2064	7,874
1963	46,318.87	52.18	1.92	889.32	11.40	0.2185	10,119
1965	13,939.29	51.67	1.94	270.42	11.60	0.2245	3,129
1970	666.83	50.13	1.99	13.27	12.07	0.2408	161
1974	864.53	48.65	2.06	17.81	12.39	0.2547	220
1975	24,284.32	48.24	2.07	502.69	12.47	0.2585	6,277
1976	29,676.28	47.82	2.09	620.23	12.54	0.2622	7,782
1977	672.20	47.39	2.11	14.18	12.62	0.2663	179
1978	2,169.13	46.94	2.13	46.20	12.69	0.2704	586
1982	19,233.20	45.01	2.22	426.98	12.95	0.2877	5,534
1983	1,414.87	44.49	2.25	31.83	13.01	0.2924	414
1984	3,970.19	43.96	2.27	90.12	13.06	0.2971	1,180
1985	900,679.98	43.42	2.30	20,715.64	13.12	0.3022	272,149
1986	13,263.05	42.86	2.33	309.03	13.18	0.3075	4,079
1987	3,529.13	42.29	2.36	83.29	13.23	0.3128	1,104
1988	7,234.05	41.70	2.40	173.62	13.28	0.3185	2,304
1989	6,110.65	41.11	2.43	148.49	13.33	0.3243	1,981
1990	2,764.40	40.50	2.47	68.28	13.38	0.3304	913
1991	1,046.51	39.88	2.51	26.27	13.42	0.3365	352
1992	34,940.22	39.24	2.55	890.98	13.47	0.3433	11,994
1993	612,571.02	38.60	2.59	15,865.59	13.51	0.3500	214,400

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -18							
2003	13,335.91	31.54	3.17	422.75	13.86	0.4394	5,860
2005	603,612.88	30.00	3.33	20,100.31	13.91	0.4637	279,877
2006	757,494.43	29.22	3.42	25,906.31	13.93	0.4767	361,120
2007	6,261.58	28.43	3.52	220.41	13.96	0.4910	3,075
2010	8,942.70	26.01	3.84	343.40	14.02	0.5390	4,820
2011	39,782.57	25.19	3.97	1,579.37	14.04	0.5574	22,173
2012	189,633.98	24.36	4.11	7,793.96	14.06	0.5772	109,453
2013	62,070.87	23.52	4.25	2,638.01	14.08	0.5986	37,158
2014	559,653.01	22.67	4.41	24,680.70	14.10	0.6220	348,087
2015	393,594.21	21.81	4.59	18,065.97	14.11	0.6470	254,636
2017	69,528.25	20.08	4.98	3,462.51	14.15	0.7047	48,995
2018	490,768.31	19.20	5.21	25,569.03	14.17	0.7380	362,197
2019	642,697.82	18.32	5.46	35,091.30	14.18	0.7740	497,461
2020	498,912.24	17.43	5.74	28,637.56	14.20	0.8147	406,459
2021	11,124.69	16.53	6.05	673.04	14.22	0.8603	9,570
2022	20,287.82	15.62	6.40	1,298.42	14.23	0.9110	18,482
2023	20,194.20	14.71	6.80	1,373.21	14.25	0.9687	19,563
	6,151,964.64			239,788.28			3,341,824
NET SALVAGE ADJUSTMENT				43,161.89			601,528
	6,151,964.64			282,950.17			3,943,352
COMPOSITE REMAINING LIFE, YEARS..						13.94	
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -18							
1920	10,518.76	55.00	1.82	191.44	2.28	0.0415	436
1923	507.51	54.99	1.82	9.24	2.88	0.0524	27
1924	790.32	54.99	1.82	14.38	3.02	0.0549	43
1930	762.46	54.90	1.82	13.88	3.54	0.0645	49
1935	460.18	54.71	1.83	8.42	3.83	0.0700	32
1941	3,701.78	54.24	1.84	68.11	4.07	0.0750	278
1944	442.60	53.89	1.86	8.23	4.17	0.0774	34
1951	701.84	52.66	1.90	13.33	4.34	0.0824	58

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -18							
1955	15,792.50	51.69	1.93	304.80	4.42	0.0855	1,350
1957	5,256.32	51.12	1.96	103.02	4.45	0.0871	458
1959	618.55	50.49	1.98	12.25	4.48	0.0887	55
1962	74,028.53	49.45	2.02	1,495.38	4.53	0.0916	6,782
1963	758.40	49.07	2.04	15.47	4.54	0.0925	70
1965	747.57	48.28	2.07	15.47	4.56	0.0945	71
1966	3,130.04	47.86	2.09	65.42	4.58	0.0957	300
1970	635.10	46.04	2.17	13.78	4.62	0.1004	64
1971	2,723.09	45.55	2.20	59.91	4.63	0.1017	277
1972	321.03	45.05	2.22	7.13	4.64	0.1030	33
1974	45,373.94	44.00	2.27	1,029.99	4.66	0.1059	4,806
1975	16,580.65	43.46	2.30	381.35	4.67	0.1075	1,782
1980	5,629.97	40.55	2.47	139.06	4.71	0.1162	654
1981	2,419.20	39.93	2.50	60.48	4.71	0.1180	285
1983	63,152.70	38.65	2.59	1,635.65	4.73	0.1224	7,729
1984	2,185.95	38.00	2.63	57.49	4.73	0.1245	272
1986	8,334.85	36.65	2.73	227.54	4.75	0.1296	1,080
1987	1,605.11	35.96	2.78	44.62	4.75	0.1321	212
1989	1,377.86	34.55	2.89	39.82	4.76	0.1378	190
1990	664.54	33.83	2.96	19.67	4.77	0.1410	94
1991	5,039.25	33.09	3.02	152.19	4.77	0.1442	726
1997	9,885.19	28.50	3.51	346.97	4.80	0.1684	1,665
2000	142,805.72	26.08	3.83	5,469.46	4.81	0.1844	26,338
2001	1,387.90	25.26	3.96	54.96	4.81	0.1904	264
2002	1,207,673.59	24.43	4.09	49,393.85	4.81	0.1969	237,779
2003	58,415.13	23.59	4.24	2,476.80	4.82	0.2043	11,935
2004	93,374.31	22.74	4.40	4,108.47	4.82	0.2120	19,792
2005	5,597.90	21.88	4.57	255.82	4.82	0.2203	1,233
2011	72,587.38	16.60	6.02	4,369.76	4.83	0.2910	21,120
2014	51,499.81	13.87	7.21	3,713.14	4.84	0.3490	17,971
2016	490,743.94	12.02	8.32	40,829.90	4.84	0.4027	197,603
2020	38,089.35	8.24	12.14	4,624.05	4.85	0.5886	22,419

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -18							
2021	699,502.93	7.28	13.74	96,111.70	4.85	0.6662	466,016
2022	16,135.87	6.32	15.82	2,552.69	4.86	0.7690	12,408
2023	5,635.95	5.35	18.69	1,053.36	4.86	0.9084	5,120
	3,167,595.57			221,568.45			1,069,910
NET SALVAGE ADJUSTMENT				39,882.32			192,584
	3,167,595.57			261,450.77			1,262,494
COMPOSITE REMAINING LIFE, YEARS..						4.83	
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -18							
1983	4,943,829.13	54.71	1.83	90,472.07	27.49	0.5025	2,484,126
1986	43,151.28	54.51	1.83	789.67	29.01	0.5322	22,965
1987	173,828.94	54.43	1.84	3,198.45	29.50	0.5420	94,212
1989	13,457.83	54.24	1.84	247.62	30.49	0.5621	7,565
1990	8,976.01	54.13	1.85	166.06	30.98	0.5723	5,137
1991	182,082.21	54.02	1.85	3,368.52	31.46	0.5824	106,041
1992	23,458.49	53.89	1.86	436.33	31.94	0.5927	13,904
1993	52,970.63	53.75	1.86	985.25	32.41	0.6030	31,940
1996	22,690.54	53.26	1.88	426.58	33.79	0.6344	14,396
2000	59,271.37	52.44	1.91	1,132.08	35.54	0.6777	40,170
2005	15,006.35	51.12	1.96	294.12	37.54	0.7344	11,020
2008	45,719.22	50.16	1.99	909.81	38.64	0.7703	35,219
2012	461,909.25	48.68	2.05	9,469.14	39.98	0.8213	379,357

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -18							
2018	2,201,822.16	46.04	2.17	47,779.54	41.76	0.9070	1,997,141
2021	2,854,255.04	44.54	2.25	64,220.74	42.56	0.9556	2,727,383
2022	189,275.59	44.00	2.27	4,296.56	42.82	0.9732	184,199
	11,291,704.04			228,192.54			8,154,775
NET SALVAGE ADJUSTMENT				41,074.66			1,467,860
	11,291,704.04			269,267.20			9,622,635
	COMPOSITE REMAINING LIFE, YEARS..					35.74	
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -18							
2006	13,409.72	45.92	2.18	292.33	32.48	0.7073	9,485
2007	196,799.25	45.43	2.20	4,329.58	32.70	0.7198	141,654
2008	42,665.49	44.92	2.23	951.44	32.91	0.7326	31,258
2009	39,553.67	44.40	2.25	889.96	33.11	0.7457	29,496
2010	866,377.37	43.87	2.28	19,753.40	33.30	0.7591	657,632
2011	10,817.24	43.32	2.31	249.88	33.49	0.7731	8,363
2014	821,228.32	41.61	2.40	19,709.48	34.02	0.8176	671,428
2020	15,001.38	37.83	2.64	396.04	34.96	0.9241	13,863
2021	11,535.28	37.16	2.69	310.30	35.10	0.9446	10,896
2022	210,444.88	36.48	2.74	5,766.19	35.24	0.9660	203,292
2023	22,845.97	35.79	2.79	637.40	35.37	0.9883	22,578
	2,250,678.57			53,286.00			1,799,945
NET SALVAGE ADJUSTMENT				9,591.48			323,990
	2,250,678.57			62,877.48			2,123,935
	COMPOSITE REMAINING LIFE, YEARS..					33.78	

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -18							
1979	1,001,199.68	45.88	2.18	21,826.15	11.85	0.2583	258,590
1980	1,375,603.86	45.39	2.20	30,263.28	11.91	0.2624	360,945
1981	260,276.34	44.88	2.23	5,804.16	11.96	0.2665	69,361
1982	6,215.39	44.36	2.25	139.85	12.01	0.2707	1,683
1984	722.81	43.28	2.31	16.70	12.11	0.2798	202
1987	31,159.62	41.56	2.41	750.95	12.25	0.2948	9,184
1989	32,938.85	40.34	2.48	816.88	12.33	0.3057	10,068
1990	6,984.11	39.72	2.52	176.00	12.37	0.3114	2,175
1991	12,633.74	39.08	2.56	323.42	12.41	0.3176	4,012
1994	54,790.04	37.10	2.70	1,479.33	12.52	0.3375	18,490
1997	7,274.67	35.02	2.86	208.06	12.61	0.3601	2,619
1998	29,376.72	34.31	2.91	854.86	12.64	0.3684	10,823
2003	34,500.68	30.58	3.27	1,128.17	12.77	0.4176	14,407
2007	236,264.21	27.43	3.65	8,623.64	12.85	0.4685	110,683
2008	63,328.59	26.62	3.76	2,381.15	12.87	0.4835	30,617
2009	209,677.44	25.81	3.87	8,114.52	12.89	0.4994	104,717
2010	688,589.28	24.98	4.00	27,543.57	12.91	0.5168	355,870
2011	223,338.68	24.15	4.14	9,246.22	12.92	0.5350	119,484
2013	191,230.68	22.45	4.45	8,509.77	12.95	0.5768	110,310
2015	222,689.38	20.73	4.82	10,733.63	12.98	0.6262	139,437
2016	53,023.77	19.86	5.04	2,672.40	13.00	0.6546	34,708
2017	73,489.66	18.98	5.27	3,872.91	13.01	0.6855	50,374
2018	23,374.04	18.10	5.52	1,290.25	13.03	0.7199	16,827
2020	37,900.35	16.30	6.13	2,323.29	13.06	0.8012	30,367
2021	83,838.67	15.40	6.49	5,441.13	13.07	0.8487	71,154
2022	280,052.95	14.48	6.91	19,351.66	13.08	0.9033	252,975
2023	180,032.21	13.57	7.37	13,268.37	13.10	0.9654	173,796
	5,420,506.42			187,160.32			2,363,878
NET SALVAGE ADJUSTMENT				33,688.86			425,498
	5,420,506.42			220,849.18			2,789,376

COMPOSITE REMAINING LIFE, YEARS.. 12.63

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -18							
1923	2,776.95	55.00	1.82	50.54	3.33	0.0606	168
1925	596.90	55.00	1.82	10.86	3.93	0.0715	43
1941	2,502.27	54.97	1.82	45.54	8.73	0.1588	397
1944	2,927.91	54.92	1.82	53.29	9.56	0.1741	510
1946	2,912.00	54.87	1.82	53.00	10.09	0.1839	535
1949	6.66	54.75	1.83	0.12	10.84	0.1980	1
1951	0.41	54.64	1.83	0.01	11.31	0.2070	
1952	11,523.00	54.57	1.83	210.87	11.54	0.2115	2,437
1953	1,069.87	54.50	1.83	19.58	11.76	0.2158	231
1954	0.84	54.42	1.84	0.02	11.98	0.2201	
1955	1.23	54.33	1.84	0.02	12.19	0.2244	
1956	1.27	54.23	1.84	0.02	12.40	0.2287	
1958	166,679.32	54.00	1.85	3,083.57	12.79	0.2369	39,478
1959	9,658.42	53.87	1.86	179.65	12.99	0.2411	2,329
1960	1,254.50	53.72	1.86	23.33	13.17	0.2452	308
1961	2,541.00	53.57	1.87	47.52	13.36	0.2494	634
1962	1,314.70	53.41	1.87	24.58	13.54	0.2535	333
1963	2,214.00	53.23	1.88	41.62	13.71	0.2576	570
1965	1,502.50	52.84	1.89	28.40	14.05	0.2659	400
1966	560.61	52.63	1.90	10.65	14.21	0.2700	151
1967	791.01	52.40	1.91	15.11	14.37	0.2742	217
1968	3,652.22	52.16	1.92	70.12	14.52	0.2784	1,017
1969	11.08	51.91	1.93	0.21	14.67	0.2826	3
1970	23.94	51.64	1.94	0.46	14.82	0.2870	7
1971	737.22	51.36	1.95	14.38	14.96	0.2913	215
1973	1,576.80	50.76	1.97	31.06	15.24	0.3002	473
1974	5.87	50.44	1.98	0.12	15.37	0.3047	2
1975	5,073.72	50.10	2.00	101.47	15.50	0.3094	1,570
1976	2,142.09	49.75	2.01	43.06	15.63	0.3142	673
1977	4,559.67	49.39	2.02	92.11	15.75	0.3189	1,454
1979	3,627.03	48.62	2.06	74.72	15.99	0.3289	1,193
1980	4,005.90	48.21	2.07	82.92	16.10	0.3340	1,338
1981	16,629.99	47.79	2.09	347.57	16.21	0.3392	5,641
1982	12,777.46	47.35	2.11	269.60	16.32	0.3447	4,404
1983	692.35	46.90	2.13	14.75	16.43	0.3503	243
1984	29,381.74	46.44	2.15	631.71	16.53	0.3559	10,458
1986	10,077.75	45.47	2.20	221.71	16.73	0.3679	3,708
1987	206,202.98	44.97	2.22	4,577.71	16.82	0.3740	77,126
1989	447.61	43.92	2.28	10.21	17.00	0.3871	173

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -18							
1990	142,768.17	43.37	2.31	3,297.94	17.08	0.3938	56,225
1991	89,259.19	42.81	2.34	2,088.67	17.17	0.4011	35,799
1992	10,596.62	42.24	2.37	251.14	17.25	0.4084	4,327
1995	595.74	40.45	2.47	14.71	17.47	0.4319	257
1996	4,750.01	39.82	2.51	119.23	17.54	0.4405	2,092
1998	3,118.69	38.54	2.59	80.77	17.67	0.4585	1,430
1999	8,965.85	37.89	2.64	236.70	17.73	0.4679	4,195
2000	25,841.31	37.22	2.69	695.13	17.79	0.4780	12,351
2002	3,670.47	35.84	2.79	102.41	17.90	0.4994	1,833
2003	17,287.50	35.14	2.85	492.69	17.95	0.5108	8,831
2004	22,869.61	34.43	2.90	663.22	18.00	0.5228	11,956
2005	198,606.81	33.71	2.97	5,898.62	18.05	0.5355	106,344
2007	13,130.48	32.23	3.10	407.04	18.14	0.5628	7,390
2008	14,697.60	31.47	3.18	467.38	18.18	0.5777	8,491
2009	151,971.54	30.71	3.26	4,954.27	18.22	0.5933	90,163
2010	248,971.69	29.94	3.34	8,315.65	18.26	0.6099	151,845
2011	141,893.47	29.16	3.43	4,866.95	18.30	0.6276	89,048
2013	61,845.32	27.57	3.63	2,244.99	18.37	0.6663	41,208
2014	630,867.66	26.76	3.74	23,594.45	18.40	0.6876	433,778
2015	343,271.22	25.94	3.86	13,250.27	18.43	0.7105	243,891
2016	326,116.16	25.12	3.98	12,979.42	18.47	0.7353	239,783
2017	73,802.94	24.29	4.12	3,040.68	18.50	0.7616	56,211
2018	283,416.24	23.45	4.26	12,073.53	18.53	0.7902	223,953
2019	112,497.62	22.60	4.42	4,972.39	18.56	0.8212	92,388
2021	427,576.89	20.88	4.79	20,480.93	18.62	0.8918	381,296
2023	151,814.44	19.13	5.23	7,939.90	18.67	0.9760	148,163
	4,022,664.03			144,011.27			2,611,688
NET SALVAGE ADJUSTMENT				25,922.03			470,104
	4,022,664.03			169,933.30			3,081,792
	COMPOSITE REMAINING LIFE, YEARS..					18.14	

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -18							
1949	233,774.87	54.00	1.85	4,324.84	7.89	0.1461	34,157
1950	245,763.96	53.87	1.86	4,571.21	7.99	0.1483	36,452
1954	3,722.26	53.23	1.88	69.98	8.33	0.1565	582
1956	4,148.55	52.84	1.89	78.41	8.48	0.1605	666
1957	3,895.94	52.63	1.90	74.02	8.55	0.1625	633
1958	21,438.93	52.40	1.91	409.48	8.62	0.1645	3,527
1959	7,625.44	52.16	1.92	146.41	8.69	0.1666	1,270
1962	131,168.26	51.36	1.95	2,557.78	8.88	0.1729	22,679
1964	2,832.66	50.76	1.97	55.80	9.00	0.1773	502
1966	6,003.20	50.10	2.00	120.06	9.11	0.1818	1,092
1967	1,322.45	49.75	2.01	26.58	9.16	0.1841	243
1968	30,020.72	49.39	2.02	606.42	9.21	0.1865	5,598
1969	911.46	49.01	2.04	18.59	9.26	0.1889	172
1970	47,623.95	48.62	2.06	981.05	9.31	0.1915	9,119
1971	1,530.64	48.21	2.07	31.68	9.36	0.1942	297
1972	5,898.82	47.79	2.09	123.29	9.40	0.1967	1,160
1973	34,884.66	47.35	2.11	736.07	9.44	0.1994	6,955
1974	23,111.80	46.90	2.13	492.28	9.49	0.2024	4,677
1975	1,156.75	46.44	2.15	24.87	9.53	0.2052	237
1976	9,009.39	45.96	2.18	196.40	9.57	0.2082	1,876
1979	15,393.64	44.45	2.25	346.36	9.68	0.2178	3,352
1980	3,223.89	43.92	2.28	73.50	9.71	0.2211	713
1981	20,508.93	43.37	2.31	473.76	9.75	0.2248	4,611
1982	5,405.39	42.81	2.34	126.49	9.78	0.2285	1,235
1983	5,199.04	42.24	2.37	123.22	9.81	0.2322	1,207
1985	3,265.68	41.06	2.44	79.68	9.87	0.2404	785
1986	44,542.31	40.45	2.47	1,100.20	9.90	0.2448	10,902
1987	55,482.60	39.82	2.51	1,392.61	9.93	0.2494	13,836
1988	268,650.69	39.19	2.55	6,850.59	9.96	0.2542	68,278
1989	132,962.10	38.54	2.59	3,443.72	9.98	0.2590	34,431
1990	61,029.88	37.89	2.64	1,611.19	10.01	0.2642	16,123
1991	57,308.74	37.22	2.69	1,541.61	10.03	0.2695	15,444
1992	272,666.55	36.54	2.74	7,471.06	10.05	0.2750	74,994
1993	438,607.80	35.84	2.79	12,237.16	10.08	0.2813	123,358
1995	32,162.67	34.43	2.90	932.72	10.12	0.2939	9,454
1997	378.69	32.97	3.03	11.47	10.16	0.3082	117
2000	477,336.44	30.71	3.26	15,561.17	10.21	0.3325	158,695
2001	79,688.62	29.94	3.34	2,661.60	10.22	0.3414	27,202
2002	77,289.37	29.16	3.43	2,651.03	10.24	0.3512	27,142

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -18							
2003	75,038.16	28.37	3.52	2,641.34	10.25	0.3613	27,111
2006	55,646.15	25.94	3.86	2,147.94	10.29	0.3967	22,074
2007	186,538.32	25.12	3.98	7,424.23	10.30	0.4100	76,486
2008	1,674.89	24.29	4.12	69.01	10.31	0.4245	711
2009	464,094.16	23.45	4.26	19,770.41	10.32	0.4401	204,243
2010	2,024.19	22.60	4.42	89.47	10.33	0.4571	925
2011	76,042.12	21.74	4.60	3,497.94	10.34	0.4756	36,167
2012	55,794.49	20.88	4.79	2,672.56	10.35	0.4957	27,657
2014	555,085.01	19.13	5.23	29,030.95	10.37	0.5421	300,900
2015	5,300.22	18.24	5.48	290.45	10.38	0.5691	3,016
2016	3,303,358.15	17.35	5.76	190,273.43	10.39	0.5989	1,978,216
2017	734,424.15	16.45	6.08	44,652.99	10.40	0.6322	464,318
2018	124,300.43	15.55	6.43	7,992.52	10.41	0.6695	83,213
2019	3,138,447.49	14.64	6.83	214,355.96	10.42	0.7118	2,233,790
2020	113,513.45	13.72	7.29	8,275.13	10.43	0.7602	86,293
2021	123,964.48	12.79	7.82	9,694.02	10.43	0.8155	101,091
2022	563,411.69	11.86	8.43	47,495.61	10.44	0.8803	495,954
2023	9,600,629.34	10.93	9.15	878,457.58	10.45	0.9561	9,178,970
	22,046,234.63			1,543,165.90			16,044,908
NET SALVAGE ADJUSTMENT				277,769.86			2,888,083
	22,046,234.63			1,820,935.76			18,932,991
	COMPOSITE REMAINING LIFE, YEARS..					10.40	
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -18							
1958	446,028.37	53.64	1.86	8,296.13	11.85	0.2209	98,537
1959	12,346.86	53.48	1.87	230.89	12.01	0.2246	2,773
1962	227,097.84	52.93	1.89	4,292.15	12.44	0.2350	53,375
1968	57,412.12	51.48	1.94	1,113.80	13.22	0.2568	14,743
1969	1,194.51	51.19	1.95	23.29	13.34	0.2606	311
1970	6,629.33	50.89	1.97	130.60	13.45	0.2643	1,752
1973	3,677.74	49.90	2.00	73.55	13.78	0.2762	1,016

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -18							
1975	6,399.03	49.17	2.03	129.90	13.98	0.2843	1,819
1976	1,693.55	48.78	2.05	34.72	14.08	0.2886	489
1977	2,475.89	48.38	2.07	51.25	14.17	0.2929	725
1978	439.49	47.97	2.08	9.14	14.26	0.2973	131
1980	1,512.24	47.09	2.12	32.06	14.44	0.3067	464
1981	6,953.66	46.64	2.14	148.81	14.53	0.3115	2,166
1983	7,199.99	45.68	2.19	157.68	14.69	0.3216	2,315
1984	30,360.10	45.18	2.21	670.96	14.77	0.3269	9,925
1986	17,671.16	44.14	2.27	401.14	14.92	0.3380	5,973
1987	28,878.58	43.60	2.29	661.32	14.99	0.3438	9,929
1988	26,913.22	43.05	2.32	624.39	15.06	0.3498	9,415
1989	291,673.83	42.48	2.35	6,854.34	15.12	0.3559	103,815
1990	32,830.91	41.90	2.39	784.66	15.19	0.3625	11,902
1992	6,609.91	40.70	2.46	162.60	15.31	0.3762	2,486
1993	222,536.11	40.09	2.49	5,541.15	15.37	0.3834	85,318
1995	100,775.71	38.82	2.58	2,600.01	15.48	0.3988	40,185
1996	3,189.82	38.16	2.62	83.57	15.53	0.4070	1,298
2000	142,805.72	35.44	2.82	4,027.12	15.72	0.4436	63,344
2001	1,387.88	34.73	2.88	39.97	15.76	0.4538	630
2003	85,214.05	33.28	3.00	2,556.42	15.84	0.4760	40,558
2004	215,712.23	32.54	3.07	6,622.37	15.87	0.4877	105,205
2005	7,175.40	31.79	3.15	226.03	15.91	0.5005	3,591
2006	373,774.29	31.03	3.22	12,035.53	15.94	0.5137	192,008
2007	731,007.25	30.26	3.30	24,123.24	15.97	0.5278	385,796
2008	57,238.51	29.48	3.39	1,940.39	16.00	0.5427	31,066
2009	30,634.56	28.70	3.48	1,066.08	16.03	0.5585	17,111
2010	12,664.31	27.90	3.58	453.38	16.06	0.5756	7,290
2011	232,259.25	27.10	3.69	8,570.37	16.09	0.5937	137,899
2013	49,057.44	25.46	3.93	1,927.96	16.14	0.6339	31,099
2015	4,908,831.20	23.80	4.20	206,170.91	16.19	0.6803	3,339,232
2016	251,987.42	22.95	4.36	10,986.65	16.21	0.7063	177,984
2018	261,425.84	21.24	4.71	12,313.16	16.26	0.7655	200,132
2019	2,458,926.14	20.37	4.91	120,733.27	16.28	0.7992	1,965,198
2020	1,191,082.65	19.50	5.13	61,102.54	16.30	0.8359	995,626

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -18							
2021	48,516.28	18.61	5.37	2,605.32	16.33	0.8775	42,573
2022	1,478,702.54	17.73	5.64	83,398.82	16.35	0.9222	1,363,615
2023	2,407,557.25	16.83	5.94	143,008.90	16.37	0.9727	2,341,759
	16,488,460.18			737,016.54			11,902,578
NET SALVAGE ADJUSTMENT				132,662.98			2,142,464
	16,488,460.18			869,679.52			14,045,042
	COMPOSITE REMAINING LIFE, YEARS..					16.15	
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -18							
1958	6,545.27	55.00	1.82	119.12	15.42	0.2804	1,835
1959	5,040.40	55.00	1.82	91.74	15.85	0.2882	1,453
1962	105.57	55.00	1.82	1.92	17.17	0.3122	33
1963	4,565.79	55.00	1.82	83.10	17.62	0.3204	1,463
1965	138.68	55.00	1.82	2.52	18.53	0.3369	47
1966	52.94	55.00	1.82	0.96	19.00	0.3455	18
1967	1,727.60	55.00	1.82	31.44	19.48	0.3542	612
1968	10,337.70	55.00	1.82	188.15	19.95	0.3627	3,750
1969	194,677.34	55.00	1.82	3,543.13	20.43	0.3715	72,313
1970	430.67	54.99	1.82	7.84	20.92	0.3804	164
1971	1,089.90	54.99	1.82	19.84	21.41	0.3893	424
1973	10,232.53	54.97	1.82	186.23	22.40	0.4075	4,170
1974	842.61	54.96	1.82	15.34	22.89	0.4165	351
1975	14,292.51	54.94	1.82	260.12	23.39	0.4257	6,085
1977	1,331.20	54.90	1.82	24.23	24.40	0.4444	592
1979	1,001.72	54.84	1.82	18.23	25.40	0.4632	464
1980	7,752.02	54.80	1.82	141.09	25.90	0.4726	3,664
1981	82,162.15	54.75	1.83	1,503.57	26.41	0.4824	39,633
1982	15,523.90	54.70	1.83	284.09	26.91	0.4920	7,637
1984	5,716.94	54.58	1.83	104.62	27.90	0.5112	2,922
1985	762,773.85	54.51	1.83	13,958.76	28.39	0.5208	397,268
1986	838,963.44	54.42	1.84	15,436.93	28.89	0.5309	445,381

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -18							
1987	106,339.40	54.33	1.84	1,956.64	29.37	0.5406	57,486
1988	353,286.90	54.23	1.84	6,500.48	29.86	0.5506	194,527
1989	128,783.03	54.13	1.85	2,382.49	30.34	0.5605	72,183
1990	327,176.55	54.01	1.85	6,052.77	30.81	0.5705	186,638
1991	5,376.03	53.88	1.86	99.99	31.28	0.5806	3,121
1992	6,844.95	53.74	1.86	127.32	31.75	0.5908	4,044
1993	77,797.48	53.58	1.87	1,454.81	32.21	0.6012	46,769
1996	5,326.57	53.06	1.88	100.14	33.55	0.6323	3,368
2000	395,591.17	52.18	1.92	7,595.35	35.24	0.6754	267,162
2001	16,457.69	51.93	1.93	317.63	35.64	0.6863	11,295
2002	77,829.19	51.67	1.94	1,509.89	36.04	0.6975	54,286
2003	122,612.53	51.39	1.95	2,390.94	36.42	0.7087	86,896
2004	35,092.54	51.09	1.96	687.81	36.80	0.7203	25,277
2005	95,905.83	50.79	1.97	1,889.34	37.17	0.7318	70,188
2006	1,830.72	50.47	1.98	36.25	37.53	0.7436	1,361
2007	73,390.79	50.13	1.99	1,460.48	37.88	0.7556	55,457
2008	43,372.82	49.78	2.01	871.79	38.23	0.7680	33,309
2009	9,319.98	49.42	2.02	188.26	38.56	0.7803	7,272
2011	341,015.93	48.65	2.06	7,024.93	39.20	0.8058	274,777
2012	23,488.05	48.24	2.07	486.20	39.51	0.8190	19,237
2013	1,426,106.27	47.82	2.09	29,805.62	39.82	0.8327	1,187,533
2014	7,779,771.47	47.39	2.11	164,153.18	40.11	0.8464	6,584,643
2015	921,154.25	46.94	2.13	19,620.59	40.40	0.8607	792,810
2016	213,709.65	46.48	2.15	4,594.76	40.68	0.8752	187,043
2017	2,391,029.67	46.00	2.17	51,885.34	40.95	0.8902	2,128,542
2018	2,511,501.52	45.51	2.20	55,253.03	41.22	0.9057	2,274,767
2019	715,131.39	45.01	2.22	15,875.92	41.48	0.9216	659,044
2020	549,651.10	44.49	2.25	12,367.15	41.73	0.9380	515,551
2021	949,166.57	43.96	2.27	21,546.08	41.98	0.9550	906,416
2022	9,267,660.48	43.42	2.30	213,156.19	42.22	0.9724	9,011,502
2023	524,236.26	42.86	2.33	12,214.70	42.46	0.9907	519,345
	31,461,261.51			679,629.04			27,232,128
NET SALVAGE ADJUSTMENT				122,333.23			4,901,783
	31,461,261.51			801,962.27			32,133,911

COMPOSITE REMAINING LIFE, YEARS.. 40.07

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -18							
1965	1,006,318.86	55.00	1.82	18,315.00	18.53	0.3369	339,039
1968	3,501.15	55.00	1.82	63.72	19.95	0.3627	1,270
1971	10,674.52	54.98	1.82	194.28	21.41	0.3894	4,157
1972	5,160.25	54.98	1.82	93.92	21.90	0.3983	2,055
1975	7,013.00	54.94	1.82	127.64	23.39	0.4257	2,986
1977	5,431.94	54.89	1.82	98.86	24.39	0.4443	2,414
1979	28,709.65	54.83	1.82	522.52	25.39	0.4631	13,295
1980	2,483.28	54.79	1.83	45.44	25.89	0.4725	1,173
1981	213,004.90	54.74	1.83	3,897.99	26.39	0.4821	102,690
1983	540.88	54.63	1.83	9.90	27.38	0.5012	271
1987	13,057.25	54.31	1.84	240.25	29.34	0.5402	7,054
1988	267,376.89	54.21	1.84	4,919.73	29.82	0.5501	147,079
1989	296,722.74	54.10	1.85	5,489.37	30.30	0.5601	166,186
1990	46,296.83	53.97	1.85	856.49	30.77	0.5701	26,395
1991	33,407.02	53.84	1.86	621.37	31.24	0.5802	19,384
1992	46,055.86	53.70	1.86	856.64	31.70	0.5903	27,188
1993	121,649.75	53.54	1.87	2,274.85	32.16	0.6007	73,071
1994	52,291.82	53.38	1.87	977.86	32.61	0.6109	31,945
1995	13,872.08	53.20	1.88	260.80	33.05	0.6212	8,618
1996	2,216.26	53.01	1.89	41.89	33.49	0.6318	1,400
1997	68,357.30	52.81	1.89	1,291.95	33.92	0.6423	43,906
1998	21,318.07	52.59	1.90	405.04	34.34	0.6530	13,920
2004	102,176.22	51.02	1.96	2,002.65	36.72	0.7197	73,538
2005	289,669.02	50.71	1.97	5,706.48	37.08	0.7312	211,812
2006	290,490.76	50.38	1.98	5,751.72	37.44	0.7432	215,878
2007	78,548.84	50.05	2.00	1,570.98	37.79	0.7550	59,308
2008	202,902.47	49.69	2.01	4,078.34	38.13	0.7674	155,699
2009	56,981.39	49.33	2.03	1,156.72	38.46	0.7797	44,426
2010	146,325.40	48.95	2.04	2,985.04	38.78	0.7922	115,925
2011	26,166.27	48.55	2.06	539.03	39.10	0.8054	21,073
2013	147,446.24	47.72	2.10	3,096.37	39.70	0.8319	122,666
2014	1,042,869.87	47.28	2.12	22,108.84	39.99	0.8458	882,070
2015	134,121.03	46.83	2.14	2,870.19	40.28	0.8601	115,362
2016	10,044.15	46.36	2.16	216.95	40.56	0.8749	8,788
2017	268,466.98	45.88	2.18	5,852.58	40.83	0.8899	238,917
2018	116,167.47	45.39	2.20	2,555.68	41.09	0.9053	105,163
2019	23,643.11	44.88	2.23	527.24	41.35	0.9214	21,784

PACIFIC GAS AND ELECTRIC COMPANY
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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -18							
2020	1,725,142.58	44.36	2.25	38,815.71	41.60	0.9378	1,617,804
2022	610,264.79	43.28	2.31	14,097.12	42.08	0.9723	593,342
2023	1,121,641.79	42.72	2.34	26,246.42	42.32	0.9906	1,111,143
	8,658,528.68			181,783.57			6,750,194
NET SALVAGE ADJUSTMENT				32,721.04			1,215,035
	8,658,528.68			214,504.61			7,965,229
COMPOSITE REMAINING LIFE, YEARS..						37.13	
POE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -18							
1958	429,359.22	55.00	1.82	7,814.34	15.42	0.2804	120,375
1959	3,378.90	55.00	1.82	61.50	15.85	0.2882	974
1962	6,787.14	55.00	1.82	123.53	17.16	0.3120	2,118
1966	4,561.55	54.97	1.82	83.02	18.94	0.3446	1,572
1967	917.43	54.96	1.82	16.70	19.40	0.3530	324
1970	7,264.15	54.90	1.82	132.21	20.76	0.3781	2,747
1971	1,350.39	54.87	1.82	24.58	21.21	0.3866	522
1972	879.35	54.84	1.82	16.00	21.66	0.3950	347
1973	478.54	54.81	1.82	8.71	22.12	0.4036	193
1974	10,317.08	54.76	1.83	188.80	22.57	0.4122	4,252
1977	2,118.65	54.59	1.83	38.77	23.91	0.4380	928
1979	7,437.46	54.44	1.84	136.85	24.80	0.4556	3,388
1980	8,735.27	54.35	1.84	160.73	25.24	0.4644	4,057
1981	549.34	54.25	1.84	10.11	25.67	0.4732	260
1982	21,438.00	54.14	1.85	396.60	26.10	0.4821	10,335
1983	5,290.54	54.03	1.85	97.87	26.53	0.4910	2,598
1987	717,230.45	53.45	1.87	13,412.21	28.19	0.5274	378,275
1988	114,198.83	53.28	1.88	2,146.94	28.59	0.5366	61,279
1989	30,518.95	53.09	1.88	573.76	28.98	0.5459	16,659
1990	24,210.21	52.89	1.89	457.57	29.38	0.5555	13,449
1992	44,165.88	52.46	1.91	843.57	30.14	0.5745	25,375
1993	74,966.16	52.22	1.91	1,431.85	30.51	0.5843	43,800

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -18							
1995	8,613.45	51.71	1.93	166.24	31.23	0.6040	5,202
1996	2,590.55	51.43	1.94	50.26	31.58	0.6140	1,591
2002	697.65	49.48	2.02	14.09	33.53	0.6777	473
2003	108,895.44	49.11	2.04	2,221.47	33.83	0.6889	75,014
2012	244,838.26	45.09	2.22	5,435.41	36.16	0.8020	196,348
2016	177,423.10	42.95	2.33	4,133.96	37.01	0.8617	152,885
2017	202,770.29	42.38	2.36	4,785.38	37.21	0.8780	178,034
2018	348,186.69	41.80	2.39	8,321.66	37.40	0.8947	311,537
2019	38,297.03	41.21	2.43	930.62	37.59	0.9122	34,933
2020	270,502.19	40.60	2.46	6,654.35	37.77	0.9303	251,648
2022	439,424.46	39.35	2.54	11,161.38	38.13	0.9690	425,802
2023	11,651.04	38.71	2.58	300.60	38.30	0.9894	11,528
	3,370,043.64			72,351.64			2,338,822
NET SALVAGE ADJUSTMENT				13,023.30			420,988
	3,370,043.64			85,374.94			2,759,810
	COMPOSITE REMAINING LIFE, YEARS..					32.33	
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -18							
1962	29,710.95	53.93	1.85	549.65	14.73	0.2731	8,115
1963	198,848.50	53.80	1.86	3,698.58	14.96	0.2781	55,294
1966	3,516.71	53.32	1.88	66.11	15.61	0.2928	1,030
1967	9,072.18	53.14	1.88	170.56	15.82	0.2977	2,701
1972	26.60	52.04	1.92	0.51	16.79	0.3226	9
1973	10,068.71	51.78	1.93	194.33	16.97	0.3277	3,300
1974	208.07	51.50	1.94	4.04	17.15	0.3330	69
1976	1,682.25	50.92	1.96	32.97	17.49	0.3435	578
1977	4,602.29	50.60	1.98	91.13	17.66	0.3490	1,606
1978	8,260.13	50.27	1.99	164.38	17.82	0.3545	2,928
1979	1,506.22	49.93	2.00	30.12	17.98	0.3601	542
1980	3,465.40	49.57	2.02	70.00	18.13	0.3658	1,267
1982	6,264.17	48.82	2.05	128.42	18.43	0.3775	2,365

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -18							
1983	14,978.32	48.42	2.07	310.05	18.57	0.3835	5,744
1984	76,848.02	48.00	2.08	1,598.44	18.71	0.3898	29,955
1985	4,298.31	47.57	2.10	90.26	18.85	0.3963	1,703
1987	12,403.23	46.67	2.14	265.43	19.11	0.4095	5,079
1988	486,287.49	46.20	2.16	10,503.81	19.23	0.4162	202,407
1989	121,392.31	45.72	2.19	2,658.49	19.36	0.4235	51,404
1990	22,875.29	45.22	2.21	505.54	19.47	0.4306	9,849
1991	2,847.86	44.71	2.24	63.79	19.59	0.4382	1,248
1992	41,641.67	44.18	2.26	941.10	19.70	0.4459	18,568
1994	53,660.51	43.09	2.32	1,244.92	19.91	0.4621	24,794
1995	26,309.51	42.53	2.35	618.27	20.01	0.4705	12,378
1996	89,273.57	41.95	2.38	2,124.71	20.11	0.4794	42,796
1997	143,841.49	41.36	2.42	3,480.96	20.20	0.4884	70,251
2000	37,763.19	39.51	2.53	955.41	20.46	0.5178	19,555
2002	63,798.97	38.22	2.62	1,671.53	20.62	0.5395	34,420
2004	65,543.47	36.88	2.71	1,776.23	20.77	0.5632	36,913
2005	38,360.62	36.19	2.76	1,058.75	20.83	0.5756	22,079
2006	641.84	35.49	2.82	18.10	20.90	0.5889	378
2008	344,528.92	34.07	2.94	10,129.15	21.02	0.6170	212,564
2009	75,217.26	33.34	3.00	2,256.52	21.08	0.6323	47,558
2010	1,878,016.54	32.60	3.07	57,655.11	21.13	0.6482	1,217,255
2011	940,215.58	31.85	3.14	29,522.77	21.19	0.6653	625,535
2012	114,637.43	31.09	3.22	3,691.33	21.24	0.6832	78,318
2013	43,303.56	30.33	3.30	1,429.02	21.29	0.7020	30,397
2014	63,136.56	29.55	3.38	2,134.02	21.34	0.7222	45,595
2015	159,167.47	28.76	3.48	5,539.03	21.38	0.7434	118,324
2016	627,372.71	27.97	3.58	22,459.94	21.43	0.7662	480,680
2018	1,170,622.69	26.35	3.80	44,483.66	21.52	0.8167	956,048
2020	762,990.36	24.70	4.05	30,901.11	21.60	0.8745	667,227
2021	787,466.94	23.87	4.19	32,994.86	21.64	0.9066	713,902
2022	738,423.38	23.02	4.34	32,047.57	21.68	0.9418	695,440
	9,285,097.25			310,330.68			6,558,168
NET SALVAGE ADJUSTMENT				55,859.52			1,180,470
	9,285,097.25			366,190.20			7,738,638

COMPOSITE REMAINING LIFE, YEARS.. 21.13

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -18							
1919	2,350.03	55.00	1.82	42.77	2.01	0.0366	86
1925	550.68	55.00	1.82	10.02	3.93	0.0715	39
1928	5,490.83	55.00	1.82	99.93	4.82	0.0876	481
1929	67,169.59	55.00	1.82	1,222.49	5.12	0.0931	6,253
1931	1,797.11	55.00	1.82	32.71	5.72	0.1040	187
1932	2,551.28	55.00	1.82	46.43	6.02	0.1095	279
1934	2,936.07	55.00	1.82	53.44	6.64	0.1207	354
1936	1,511.28	55.00	1.82	27.51	7.28	0.1324	200
1938	4,099.79	55.00	1.82	74.62	7.93	0.1442	591
1943	3,258.39	55.00	1.82	59.30	9.63	0.1751	571
1950	1,543.10	55.00	1.82	28.08	12.19	0.2216	342
1953	540.25	55.00	1.82	9.83	13.37	0.2431	131
1955	2,776.71	55.00	1.82	50.54	14.17	0.2576	715
1956	54,110.91	55.00	1.82	984.82	14.58	0.2651	14,344
1957	28,523.49	55.00	1.82	519.13	15.00	0.2727	7,779
1958	8,235.25	55.00	1.82	149.88	15.42	0.2804	2,309
1959	4,090.06	55.00	1.82	74.44	15.85	0.2882	1,179
1963	2,310.06	55.00	1.82	42.04	17.62	0.3204	740
1964	15,587.68	55.00	1.82	283.70	18.07	0.3286	5,121
1965	26,375.13	55.00	1.82	480.03	18.53	0.3369	8,886
1966	42,487.69	55.00	1.82	773.28	19.00	0.3455	14,677
1968	182,386.82	55.00	1.82	3,319.44	19.96	0.3629	66,190
1969	4,940.95	55.00	1.82	89.93	20.44	0.3716	1,836
1970	5,360.46	55.00	1.82	97.56	20.93	0.3806	2,040
1971	12,950.61	54.99	1.82	235.70	21.42	0.3895	5,045
1972	42,627.29	54.99	1.82	775.82	21.92	0.3986	16,992
1973	14,655.26	54.98	1.82	266.73	22.42	0.4078	5,976
1974	91,366.28	54.97	1.82	1,662.87	22.92	0.4170	38,095
1975	6,039.25	54.96	1.82	109.91	23.43	0.4263	2,575
1976	20,854.90	54.95	1.82	379.56	23.94	0.4357	9,086
1977	45,402.27	54.93	1.82	826.32	24.45	0.4451	20,209
1978	26,762.94	54.91	1.82	487.09	24.96	0.4546	12,165
1979	13,442.31	54.88	1.82	244.65	25.47	0.4641	6,239
1980	22,572.44	54.85	1.82	410.82	25.99	0.4738	10,696
1981	89,410.46	54.82	1.82	1,627.27	26.50	0.4834	43,221
1982	108,243.07	54.78	1.83	1,980.85	27.01	0.4931	53,370
1983	458,314.31	54.73	1.83	8,387.15	27.52	0.5028	230,454
1984	481,937.97	54.67	1.83	8,819.46	28.03	0.5127	247,094
1985	1,329,029.16	54.61	1.83	24,321.23	28.54	0.5226	694,564

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -18							
1986	1,698,765.70	54.54	1.83	31,087.41	29.05	0.5326	904,831
1987	302,524.26	54.47	1.84	5,566.45	29.55	0.5425	164,119
1988	363,576.27	54.38	1.84	6,689.80	30.05	0.5526	200,909
1989	716,311.94	54.29	1.84	13,180.14	30.55	0.5627	403,083
1990	311,516.43	54.18	1.85	5,763.05	31.04	0.5729	178,471
1991	670,562.80	54.07	1.85	12,405.41	31.53	0.5831	391,025
1992	158,154.56	53.94	1.85	2,925.86	32.01	0.5934	93,855
1993	647,137.21	53.81	1.86	12,036.75	32.49	0.6038	390,735
1994	29,636.73	53.66	1.86	551.24	32.96	0.6142	18,204
1995	146,657.32	53.50	1.87	2,742.49	33.42	0.6247	91,612
1996	214,600.56	53.33	1.88	4,034.49	33.88	0.6353	136,334
1997	111,081.87	53.15	1.88	2,088.34	34.34	0.6461	71,770
1998	109,241.32	52.96	1.89	2,064.66	34.78	0.6567	71,741
1999	12,863.69	52.75	1.90	244.41	35.22	0.6677	8,589
2000	197,494.07	52.54	1.90	3,752.39	35.65	0.6785	134,006
2001	96,160.32	52.30	1.91	1,836.66	36.07	0.6897	66,319
2002	5,267.13	52.06	1.92	101.13	36.49	0.7009	3,692
2003	325,087.75	51.80	1.93	6,274.19	36.89	0.7122	231,514
2004	124,435.96	51.53	1.94	2,414.06	37.29	0.7237	90,049
2005	965,549.74	51.24	1.95	18,828.22	37.68	0.7354	710,027
2006	153,994.55	50.94	1.96	3,018.29	38.06	0.7472	115,057
2007	443,932.41	50.63	1.98	8,789.86	38.43	0.7590	336,962
2008	2,638,577.85	50.30	1.99	52,507.70	38.79	0.7712	2,034,792
2009	2,932,829.02	49.96	2.00	58,656.58	39.15	0.7836	2,298,253
2010	1,364,661.46	49.60	2.02	27,566.16	39.49	0.7962	1,086,503
2011	1,085,884.15	49.23	2.03	22,043.45	39.83	0.8091	878,545
2012	687,389.66	48.85	2.05	14,091.49	40.16	0.8221	565,110
2013	2,535,214.67	48.45	2.06	52,225.42	40.48	0.8355	2,118,172
2014	3,913,843.60	48.04	2.08	81,407.95	40.79	0.8491	3,323,166
2015	2,442,766.31	47.61	2.10	51,298.09	41.10	0.8633	2,108,742
2016	6,955,139.82	47.17	2.12	147,448.96	41.39	0.8775	6,102,857
2017	30,660.30	46.71	2.14	656.13	41.69	0.8925	27,365
2018	3,261,211.01	46.24	2.16	70,442.16	41.97	0.9077	2,960,071
2019	1,249,246.27	45.76	2.19	27,358.49	42.25	0.9233	1,153,429
2020	46,820.10	45.26	2.21	1,034.72	42.52	0.9395	43,986

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -18							
2021	4,540,327.01	44.75	2.23	101,249.29	42.78	0.9560	4,340,462
2022	324,899.52	44.23	2.26	7,342.73	43.04	0.9731	316,160
2023	1,038,166.93	43.69	2.29	23,774.02	43.29	0.9908	1,028,657
	46,086,782.40			944,605.99			36,730,285
NET SALVAGE ADJUSTMENT				170,029.08			6,611,451
	46,086,782.40			1,114,635.07			43,341,736
	COMPOSITE REMAINING LIFE, YEARS..					38.88	
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -18							
1950	35.94	53.57	1.87	0.67	6.90	0.1288	5
1962	58.95	50.76	1.97	1.16	7.51	0.1480	9
1967	25.54	49.01	2.04	0.52	7.70	0.1571	4
1969	9,884.54	48.21	2.07	204.61	7.77	0.1612	1,593
1970	1,204.50	47.79	2.09	25.17	7.80	0.1632	197
1971	13.72	47.35	2.11	0.29	7.83	0.1654	2
1977	7,534.64	44.45	2.25	169.53	8.00	0.1800	1,356
1978	9,818.52	43.92	2.28	223.86	8.02	0.1826	1,793
1980	3,922.45	42.81	2.34	91.79	8.07	0.1885	739
1981	12,110.45	42.24	2.37	287.02	8.09	0.1915	2,319
1982	6,821.55	41.65	2.40	163.72	8.12	0.1950	1,330
1983	7,315.50	41.06	2.44	178.50	8.14	0.1983	1,450
1984	29,209.86	40.45	2.47	721.48	8.16	0.2017	5,893
1985	12,531.39	39.82	2.51	314.54	8.18	0.2054	2,574
1988	37,941.51	37.89	2.64	1,001.66	8.23	0.2172	8,241
1989	125,930.19	37.22	2.69	3,387.52	8.25	0.2217	27,914
1991	61,196.31	35.84	2.79	1,707.38	8.28	0.2310	14,138
1992	7,947.96	35.14	2.85	226.52	8.30	0.2362	1,877
1993	84,464.22	34.43	2.90	2,449.46	8.31	0.2414	20,386
1995	32,953.22	32.97	3.03	998.48	8.34	0.2530	8,336
1997	164,327.79	31.47	3.18	5,225.62	8.36	0.2657	43,654
1999	44,488.15	29.94	3.34	1,485.90	8.39	0.2802	12,467

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -18							
2000	256.25	29.16	3.43	8.79	8.40	0.2881	74
2006	75,873.04	24.29	4.12	3,125.97	8.45	0.3479	26,395
2007	35,033.02	23.45	4.26	1,492.41	8.46	0.3608	12,639
2009	19,120.72	21.74	4.60	879.55	8.47	0.3896	7,449
2013	8,105.94	18.24	5.48	444.21	8.50	0.4660	3,777
2014	972,336.21	17.35	5.76	56,006.57	8.50	0.4899	476,357
2015	786,497.71	16.45	6.08	47,819.06	8.51	0.5173	406,879
2016	35,628.01	15.55	6.43	2,290.88	8.51	0.5473	19,498
2017	99,173.14	14.64	6.83	6,773.53	8.52	0.5820	57,716
2022	230,875.22	9.98	10.02	23,133.70	8.55	0.8567	197,793
	2,922,636.16			160,840.07			1,364,854
NET SALVAGE ADJUSTMENT				28,951.21			245,674
	2,922,636.16			189,791.28			1,610,528
COMPOSITE REMAINING LIFE, YEARS..						8.49	
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -18							
1921	43,504.79	55.00	1.82	791.79	2.68	0.0487	2,120
1939	14,700.74	54.97	1.82	267.55	8.05	0.1464	2,153
1943	432.09	54.91	1.82	7.86	9.10	0.1657	72
1946	593.72	54.81	1.82	10.81	9.83	0.1794	106
1947	1,399.62	54.77	1.83	25.61	10.06	0.1837	257
1948	5,039.72	54.72	1.83	92.23	10.28	0.1879	947
1949	11,879.42	54.66	1.83	217.39	10.50	0.1921	2,282
1952	2,653.03	54.45	1.84	48.82	11.13	0.2044	542
1953	4,717.20	54.37	1.84	86.80	11.33	0.2084	983
1955	965.82	54.16	1.85	17.87	11.71	0.2162	209
1959	1,152.42	53.64	1.86	21.44	12.41	0.2314	267
1962	151,925.54	53.12	1.88	2,856.20	12.89	0.2427	36,866
1963	3,693.62	52.93	1.89	69.81	13.04	0.2464	910
1964	4,617.13	52.72	1.90	87.73	13.19	0.2502	1,155
1965	1,360.95	52.50	1.90	25.86	13.33	0.2539	346

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -18							
1967	9,084.24	52.02	1.92	174.42	13.61	0.2616	2,377
1969	44,172.18	51.48	1.94	856.94	13.87	0.2694	11,901
1970	36,644.40	51.19	1.95	714.57	14.00	0.2735	10,022
1973	15,966.04	50.25	1.99	317.72	14.36	0.2858	4,563
1975	480.65	49.54	2.02	9.71	14.59	0.2945	142
1977	9,200.42	48.78	2.05	188.61	14.80	0.3034	2,791
1978	465,129.12	48.38	2.07	9,628.17	14.90	0.3080	143,250
1979	30,125.55	47.97	2.08	626.61	15.00	0.3127	9,420
1981	6,749.87	47.09	2.12	143.10	15.20	0.3228	2,179
1982	7,407.17	46.64	2.14	158.51	15.29	0.3278	2,428
1983	14,961.22	46.16	2.17	324.66	15.38	0.3332	4,985
1984	5,147.10	45.68	2.19	112.72	15.46	0.3384	1,742
1985	5,687.03	45.18	2.21	125.68	15.55	0.3442	1,957
1986	12,700.85	44.67	2.24	284.50	15.63	0.3499	4,444
1987	16,675.21	44.14	2.27	378.53	15.71	0.3559	5,935
1988	128,815.26	43.60	2.29	2,949.87	15.79	0.3622	46,652
1989	104,576.03	43.05	2.32	2,426.16	15.86	0.3684	38,527
1990	796,392.67	42.48	2.35	18,715.23	15.93	0.3750	298,647
1991	138,686.11	41.90	2.39	3,314.60	16.00	0.3819	52,959
1992	76,070.35	41.31	2.42	1,840.90	16.07	0.3890	29,592
1993	323,926.65	40.70	2.46	7,968.60	16.14	0.3966	128,456
1994	101,689.59	40.09	2.49	2,532.07	16.20	0.4041	41,092
1995	11,159.99	39.46	2.53	282.35	16.26	0.4121	4,599
1996	146,891.82	38.82	2.58	3,789.81	16.32	0.4204	61,753
1997	480,034.06	38.16	2.62	12,576.89	16.37	0.4290	205,925
1998	127,658.20	37.50	2.67	3,408.47	16.43	0.4381	55,931
1999	217,614.27	36.82	2.72	5,919.11	16.48	0.4476	97,400
2002	1,996.86	34.73	2.88	57.51	16.62	0.4786	956
2003	14,167.41	34.01	2.94	416.52	16.67	0.4902	6,944
2008	180,198.67	30.26	3.30	5,946.56	16.85	0.5568	100,342
2009	59,468.72	29.48	3.39	2,015.99	16.89	0.5729	34,071
2010	647,311.24	28.70	3.48	22,526.43	16.92	0.5896	381,622
2011	567,363.09	27.90	3.58	20,311.60	16.95	0.6075	344,690
2013	1,110,411.39	26.28	3.81	42,306.67	17.01	0.6473	718,725
2014	175,318.33	25.46	3.93	6,890.01	17.04	0.6693	117,339
2015	7,457.05	24.63	4.06	302.76	17.06	0.6927	5,165
2016	867,329.80	23.80	4.20	36,427.85	17.09	0.7181	622,804

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -18							
2019	53.94	21.24	4.71	2.54	17.17	0.8084	44
2020	307,633.18	20.37	4.91	15,104.79	17.19	0.8439	259,609
2023	734,808.29	17.73	5.64	41,443.19	17.27	0.9741	715,747
	8,255,799.83			278,148.70			4,626,942
NET SALVAGE ADJUSTMENT				50,066.77			832,850
	8,255,799.83			328,215.47			5,459,792
	COMPOSITE REMAINING LIFE, YEARS..					16.63	
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -18							
1984	36,680,828.51	54.78	1.83	671,259.16	28.18	0.5144	18,869,352
2000	22,365.76	52.96	1.89	422.71	36.14	0.6824	15,262
2001	17,329.66	52.75	1.90	329.26	36.59	0.6937	12,021
2002	72,389.06	52.54	1.90	1,375.39	37.03	0.7048	51,020
2003	56,381.96	52.30	1.91	1,076.90	37.46	0.7163	40,384
2005	160,215.47	51.80	1.93	3,092.16	38.30	0.7394	118,460
2006	333,167.61	51.53	1.94	6,463.45	38.71	0.7512	250,279
2007	2,665.89	51.24	1.95	51.98	39.11	0.7633	2,035
2009	2,358,077.20	50.63	1.98	46,689.93	39.87	0.7875	1,856,939
2010	4,206,755.66	50.30	1.99	83,714.44	40.24	0.8000	3,365,405
2011	230,857.35	49.96	2.00	4,617.15	40.61	0.8129	187,652
2012	5,321,027.62	49.60	2.02	107,484.76	40.96	0.8258	4,394,158
2013	272,850.73	49.23	2.03	5,538.87	41.31	0.8391	228,955
2014	22,447.80	48.85	2.05	460.18	41.65	0.8526	19,139
2015	1,658,961.47	48.45	2.06	34,174.61	41.98	0.8665	1,437,424
2017	330,925.25	47.61	2.10	6,949.43	42.61	0.8950	296,171
2018	1,285,980.10	47.17	2.12	27,262.78	42.92	0.9099	1,170,113
2019	4,988,873.62	46.71	2.14	106,761.90	43.22	0.9253	4,616,105
2020	4,173,072.38	46.24	2.16	90,138.36	43.51	0.9410	3,926,694

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -18							
2021	710,794.58	45.76	2.19	15,566.40	43.80	0.9572	680,351
2022	2,654,859.79	45.26	2.21	58,672.40	44.08	0.9739	2,585,648
2023	2,002,416.51	44.75	2.23	44,653.89	44.36	0.9913	1,984,955
	67,563,243.98			1,316,756.11			46,108,522
NET SALVAGE ADJUSTMENT				237,016.10			8,299,534
	67,563,243.98			1,553,772.21			54,408,056
	COMPOSITE REMAINING LIFE, YEARS..					35.02	
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -18							
1958	49,493.10	51.71	1.93	955.22	6.82	0.1319	6,528
1964	1,028.52	49.84	2.01	20.67	7.03	0.1411	145
1966	850.79	49.11	2.04	17.36	7.09	0.1444	123
1976	10,449.42	44.58	2.24	234.07	7.35	0.1649	1,723
1979	15,086.01	42.95	2.33	351.50	7.42	0.1728	2,606
1982	978.41	41.21	2.43	23.78	7.47	0.1813	177
1983	795.83	40.60	2.46	19.58	7.49	0.1845	147
1984	19,075.32	39.98	2.50	476.88	7.51	0.1878	3,583
1985	15,491.43	39.35	2.54	393.48	7.52	0.1911	2,961
1987	13,378.21	38.05	2.63	351.85	7.55	0.1984	2,655
1988	1,874.27	37.39	2.67	50.04	7.57	0.2025	379
1990	8,734.11	36.02	2.78	242.81	7.60	0.2110	1,843
1996	22,647.46	31.66	3.16	715.66	7.67	0.2423	5,487
1999	17,540.40	29.35	3.41	598.13	7.70	0.2624	4,602
2001	18,804.87	27.77	3.60	676.98	7.71	0.2776	5,221

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -18							
2002	7,174.16	26.96	3.71	266.16	7.72	0.2864	2,054
2004	75.22	25.33	3.95	2.97	7.74	0.3056	23
2019	98,701.47	12.10	8.26	8,152.74	7.82	0.6463	63,789
	302,179.00			13,549.88			104,046
NET SALVAGE ADJUSTMENT				2,438.98			18,728
	302,179.00			15,988.86			122,774
	COMPOSITE REMAINING LIFE, YEARS..					7.68	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -18							
1951	8.39	52.89	1.89	0.16	5.15	0.0974	1
1953	449.39	52.46	1.91	8.58	5.20	0.0991	45
1959	157.53	50.84	1.97	3.10	5.35	0.1052	17
1961	2,566.09	50.19	1.99	51.07	5.40	0.1076	276
1962	686.91	49.84	2.01	13.81	5.42	0.1088	75
1970	710.18	46.56	2.15	15.27	5.56	0.1194	85
1975	10,269.86	44.05	2.27	233.13	5.63	0.1278	1,313
1976	1,178.02	43.51	2.30	27.09	5.64	0.1296	153
1979	6,251.34	41.80	2.39	149.41	5.67	0.1357	848
1981	18,873.69	40.60	2.46	464.29	5.70	0.1404	2,650
1989	14,481.71	35.32	2.83	409.83	5.77	0.1634	2,366
1990	1,131.45	34.61	2.89	32.70	5.78	0.1670	189
1991	114,751.14	33.89	2.95	3,385.16	5.78	0.1706	19,571
1993	65,798.79	32.42	3.08	2,026.60	5.80	0.1789	11,771
1996	36,506.23	30.13	3.32	1,212.01	5.82	0.1932	7,052
2002	1,201.72	25.33	3.95	47.47	5.85	0.2310	278
2003	11,401.62	24.49	4.08	465.19	5.85	0.2389	2,724
2005	60,070.58	22.81	4.38	2,631.09	5.86	0.2569	15,432
2010	211,225.91	18.47	5.41	11,427.32	5.87	0.3178	67,130
2012	26,373.56	16.68	6.00	1,582.41	5.88	0.3525	9,297

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 334.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 55-R1							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -18							
2014	160,525.27	14.87	6.72	10,787.30	5.89	0.3961	63,584
2015	23,329.69	13.95	7.17	1,672.74	5.89	0.4222	9,850
2018	305,034.26	11.16	8.96	27,331.07	5.90	0.5287	161,262
	1,072,983.33			63,976.80			375,969
NET SALVAGE ADJUSTMENT				11,515.82			67,674
	1,072,983.33			75,492.62			443,643
	COMPOSITE REMAINING LIFE, YEARS..					5.88	
	355,640,986.81			14,029,850.32			291,297,286
	COMPOSITE REMAINING LIFE, YEARS..					20.76	

ACCOUNT 335 (FERC) MISCELLANEOUS POWER PLANT EQUIPMENT

Asset Class EHP33500, EHH33500

This account includes the cost of miscellaneous equipment in and about the hydro generating plant which is devoted to general station use and not included in other hydraulic production accounts. The account also includes the cost of facilities used in connection with the conservation of fish and wildlife and recreation.

SERVICE LIFE ANALYSIS

Discussion — Actuarial analysis was performed for this account for interim retirements and various bands were analyzed. The analysis included bands that excluded larger retirements that occurred in the mid to late 1990s. The currently authorized estimate for this account is the 50-S0 interim survivor curve. The statistical analyses indicated interim survivor curves with average service lives in the 45- to 55-year range, with low to mid mode curves, depending on the bands considered. The overall data band supports the 50-S0 currently approved interim survivor curve.

Conclusion: — The 50-S0 interim survivor curve is a good fit of the band that excludes the larger retirements in the late 1990s.

Recommendation: — Use 50-S0 interim survivor curve for this account.

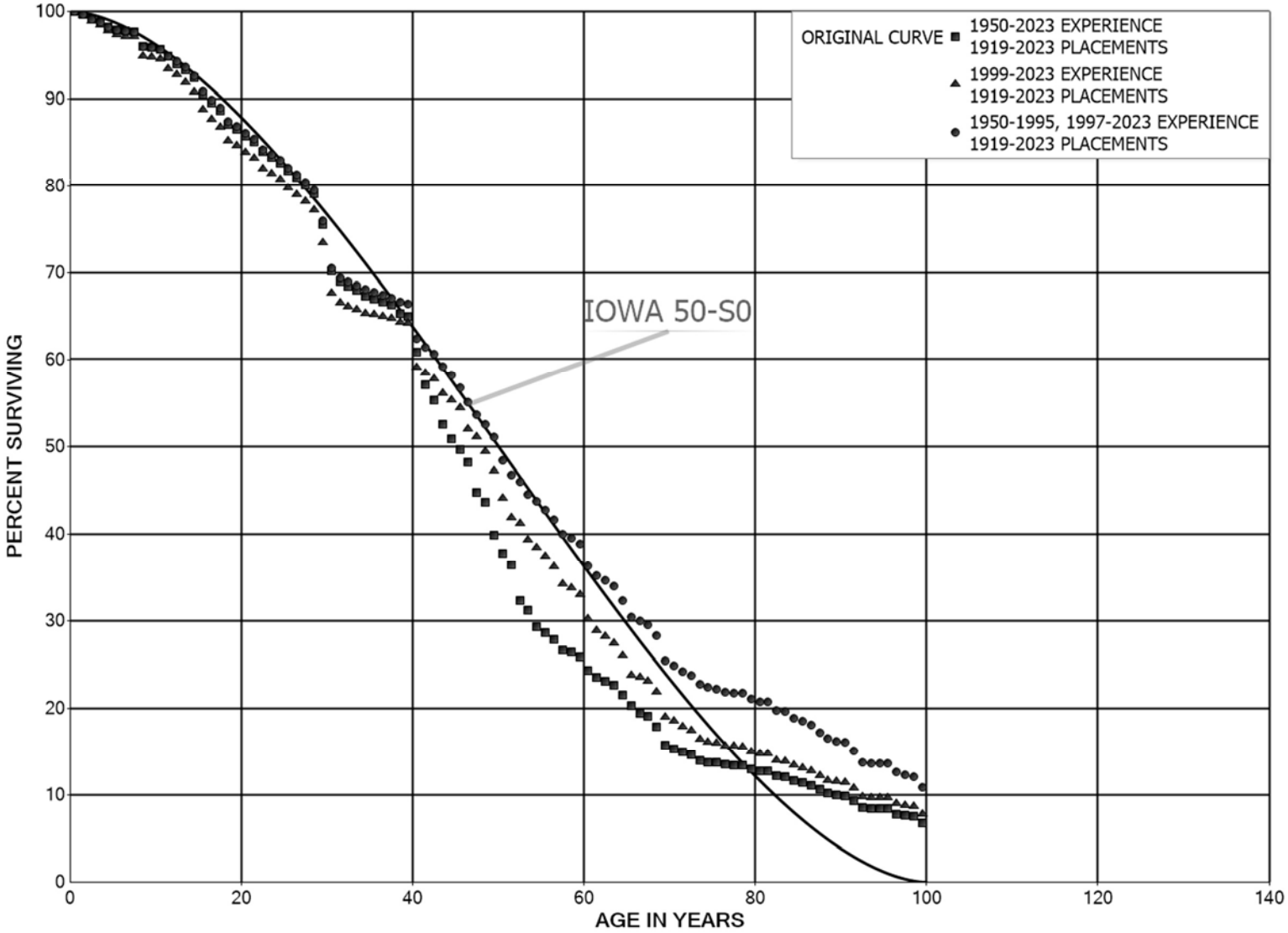
NET SALVAGE ANALYSIS

Discussion: — There has not been gross salvage recorded for this account in most years and the overall average gross salvage is 0 percent. There is cost of removal recorded every year since 2004, including some larger amounts in some years. The average net salvage recorded for years 2004-2023 in the net salvage analysis was (48) percent. The most recent five-year average is (46) percent.

Conclusion: — The currently authorized interim net salvage estimate continues to be reasonable for this account.

Recommendation: — For this study, the recommendation is to continue to use the currently authorized (40) percent net salvage estimate. The (40) interim net salvage estimate is adjusted to apply to only interim retirements, resulting in a (20) percent estimate for the account.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	161,475,413	15,517	0.0001	0.9999	100.00
0.5	154,417,030	643,382	0.0042	0.9958	99.99
1.5	150,542,715	750,677	0.0050	0.9950	99.57
2.5	141,229,477	485,681	0.0034	0.9966	99.08
3.5	135,823,117	752,804	0.0055	0.9945	98.74
4.5	113,731,859	436,314	0.0038	0.9962	98.19
5.5	104,173,166	120,773	0.0012	0.9988	97.81
6.5	101,684,801	98,957	0.0010	0.9990	97.70
7.5	98,203,148	1,616,933	0.0165	0.9835	97.60
8.5	89,637,929	123,421	0.0014	0.9986	96.00
9.5	84,219,818	209,003	0.0025	0.9975	95.86
10.5	75,869,275	642,242	0.0085	0.9915	95.63
11.5	67,677,419	593,229	0.0088	0.9912	94.82
12.5	64,761,987	497,270	0.0077	0.9923	93.99
13.5	59,298,261	582,582	0.0098	0.9902	93.26
14.5	57,203,988	1,120,320	0.0196	0.9804	92.35
15.5	53,526,455	616,333	0.0115	0.9885	90.54
16.5	52,012,202	519,911	0.0100	0.9900	89.50
17.5	50,605,485	896,282	0.0177	0.9823	88.60
18.5	45,485,591	259,290	0.0057	0.9943	87.03
19.5	43,571,944	389,085	0.0089	0.9911	86.54
20.5	42,577,426	366,725	0.0086	0.9914	85.76
21.5	41,998,606	551,754	0.0131	0.9869	85.03
22.5	41,122,205	303,350	0.0074	0.9926	83.91
23.5	40,295,270	336,666	0.0084	0.9916	83.29
24.5	39,279,490	434,113	0.0111	0.9889	82.59
25.5	36,751,112	346,993	0.0094	0.9906	81.68
26.5	31,880,649	313,773	0.0098	0.9902	80.91
27.5	31,164,814	391,519	0.0126	0.9874	80.11
28.5	28,942,988	1,318,269	0.0455	0.9545	79.11
29.5	27,338,330	1,945,642	0.0712	0.9288	75.50
30.5	24,565,210	400,490	0.0163	0.9837	70.13
31.5	23,216,876	186,994	0.0081	0.9919	68.99
32.5	22,302,292	162,131	0.0073	0.9927	68.43
33.5	21,370,247	212,187	0.0099	0.9901	67.93
34.5	20,486,328	77,349	0.0038	0.9962	67.26
35.5	19,990,336	100,423	0.0050	0.9950	67.01
36.5	19,742,999	108,017	0.0055	0.9945	66.67
37.5	19,101,197	285,839	0.0150	0.9850	66.30
38.5	18,539,448	106,356	0.0057	0.9943	65.31

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,381,033	276,060	0.0630	0.9370	64.94
40.5	2,616,577	160,661	0.0614	0.9386	60.85
41.5	2,369,763	74,522	0.0314	0.9686	57.11
42.5	2,251,261	115,539	0.0513	0.9487	55.31
43.5	2,071,030	65,298	0.0315	0.9685	52.47
44.5	1,945,456	46,455	0.0239	0.9761	50.82
45.5	1,823,055	51,981	0.0285	0.9715	49.61
46.5	1,746,842	125,869	0.0721	0.9279	48.19
47.5	1,597,651	40,596	0.0254	0.9746	44.72
48.5	1,536,055	130,603	0.0850	0.9150	43.58
49.5	1,396,333	75,181	0.0538	0.9462	39.88
50.5	1,300,024	45,204	0.0348	0.9652	37.73
51.5	1,227,656	139,278	0.1135	0.8865	36.42
52.5	1,076,896	35,935	0.0334	0.9666	32.29
53.5	1,038,562	63,523	0.0612	0.9388	31.21
54.5	956,728	21,802	0.0228	0.9772	29.30
55.5	917,771	26,899	0.0293	0.9707	28.63
56.5	872,600	37,225	0.0427	0.9573	27.79
57.5	806,825	7,527	0.0093	0.9907	26.61
58.5	753,051	13,625	0.0181	0.9819	26.36
59.5	721,498	45,456	0.0630	0.9370	25.88
60.5	665,744	21,681	0.0326	0.9674	24.25
61.5	611,336	10,502	0.0172	0.9828	23.46
62.5	585,213	11,721	0.0200	0.9800	23.06
63.5	569,105	26,384	0.0464	0.9536	22.60
64.5	489,025	28,815	0.0589	0.9411	21.55
65.5	399,766	17,926	0.0448	0.9552	20.28
66.5	364,746	5,657	0.0155	0.9845	19.37
67.5	356,134	22,318	0.0627	0.9373	19.07
68.5	302,808	35,670	0.1178	0.8822	17.88
69.5	253,633	7,743	0.0305	0.9695	15.77
70.5	227,210	5,867	0.0258	0.9742	15.29
71.5	215,988	3,995	0.0185	0.9815	14.89
72.5	206,978	9,414	0.0455	0.9545	14.62
73.5	181,818	2,589	0.0142	0.9858	13.95
74.5	164,880	994	0.0060	0.9940	13.75
75.5	155,909	2,412	0.0155	0.9845	13.67
76.5	148,483	522	0.0035	0.9965	13.46
77.5	147,718	115	0.0008	0.9992	13.41
78.5	145,516	4,295	0.0295	0.9705	13.40

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,968	2,512	0.0179	0.9821	13.01
80.5	135,133		0.0000	1.0000	12.77
81.5	126,327	6,059	0.0480	0.9520	12.77
82.5	111,353	930	0.0083	0.9917	12.16
83.5	108,874	4,085	0.0375	0.9625	12.06
84.5	104,724	2,109	0.0201	0.9799	11.61
85.5	102,506	2,448	0.0239	0.9761	11.37
86.5	97,975	4,712	0.0481	0.9519	11.10
87.5	90,560	3,689	0.0407	0.9593	10.57
88.5	85,898	1,472	0.0171	0.9829	10.14
89.5	82,136	769	0.0094	0.9906	9.96
90.5	80,481	4,825	0.0600	0.9400	9.87
91.5	74,950	6,648	0.0887	0.9113	9.28
92.5	55,659	590	0.0106	0.9894	8.46
93.5	45,270	40	0.0009	0.9991	8.37
94.5	44,047		0.0000	1.0000	8.36
95.5	41,878	3,015	0.0720	0.9280	8.36
96.5	36,361	892	0.0245	0.9755	7.76
97.5	34,821	486	0.0140	0.9860	7.57
98.5	32,430	3,350	0.1033	0.8967	7.46
99.5	24,309		0.0000	1.0000	6.69
100.5	23,759	957	0.0403	0.9597	6.69
101.5	21,267		0.0000	1.0000	6.42
102.5	21,247		0.0000	1.0000	6.42
103.5	21,247	937	0.0441	0.9559	6.42
104.5					6.14

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	117,721,612	5,993	0.0001	0.9999	100.00
0.5	114,126,657	614,093	0.0054	0.9946	99.99
1.5	116,676,324	738,989	0.0063	0.9937	99.46
2.5	107,765,960	466,341	0.0043	0.9957	98.83
3.5	104,485,637	727,143	0.0070	0.9930	98.40
4.5	82,789,962	408,772	0.0049	0.9951	97.71
5.5	74,593,237	91,923	0.0012	0.9988	97.23
6.5	73,330,760	68,614	0.0009	0.9991	97.11
7.5	70,961,521	1,591,247	0.0224	0.9776	97.02
8.5	63,620,892	85,215	0.0013	0.9987	94.85
9.5	59,411,115	147,732	0.0025	0.9975	94.72
10.5	52,112,414	597,076	0.0115	0.9885	94.48
11.5	44,257,085	304,817	0.0069	0.9931	93.40
12.5	42,558,524	421,698	0.0099	0.9901	92.76
13.5	37,598,859	473,114	0.0126	0.9874	91.84
14.5	50,630,069	1,098,258	0.0217	0.9783	90.68
15.5	50,254,545	604,158	0.0120	0.9880	88.72
16.5	48,879,984	504,846	0.0103	0.9897	87.65
17.5	47,546,744	877,199	0.0184	0.9816	86.74
18.5	42,541,889	245,866	0.0058	0.9942	85.14
19.5	40,663,439	375,683	0.0092	0.9908	84.65
20.5	39,803,619	349,740	0.0088	0.9912	83.87
21.5	39,207,361	531,862	0.0136	0.9864	83.13
22.5	38,330,634	289,850	0.0076	0.9924	82.00
23.5	37,517,486	316,166	0.0084	0.9916	81.38
24.5	36,528,099	419,124	0.0115	0.9885	80.70
25.5	34,046,656	332,634	0.0098	0.9902	79.77
26.5	29,243,278	297,150	0.0102	0.9898	78.99
27.5	28,529,197	363,741	0.0127	0.9873	78.19
28.5	26,264,495	1,294,859	0.0493	0.9507	77.19
29.5	24,714,518	1,932,998	0.0782	0.9218	73.39
30.5	21,880,364	375,039	0.0171	0.9829	67.65
31.5	20,572,793	121,748	0.0059	0.9941	66.49
32.5	19,794,423	126,347	0.0064	0.9936	66.10
33.5	19,004,785	103,609	0.0055	0.9945	65.67
34.5	18,256,693	45,966	0.0025	0.9975	65.32
35.5	17,812,422	55,911	0.0031	0.9969	65.15
36.5	17,684,860	71,974	0.0041	0.9959	64.95
37.5	17,102,561	106,411	0.0062	0.9938	64.68
38.5	16,727,832	31,735	0.0019	0.9981	64.28

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,754,217	220,197	0.0799	0.9201	64.16
40.5	1,186,435	12,633	0.0106	0.9894	59.03
41.5	1,124,917	12,942	0.0115	0.9885	58.40
42.5	1,074,805	30,383	0.0283	0.9717	57.73
43.5	1,061,195	16,272	0.0153	0.9847	56.10
44.5	1,026,696	15,823	0.0154	0.9846	55.24
45.5	979,079	43,463	0.0444	0.9556	54.38
46.5	924,467	15,900	0.0172	0.9828	51.97
47.5	896,142	29,088	0.0325	0.9675	51.08
48.5	871,294	38,823	0.0446	0.9554	49.42
49.5	867,024	57,444	0.0663	0.9337	47.22
50.5	839,750	43,417	0.0517	0.9483	44.09
51.5	777,873	11,242	0.0145	0.9855	41.81
52.5	758,403	34,476	0.0455	0.9545	41.20
53.5	727,955	16,519	0.0227	0.9773	39.33
54.5	716,624	19,120	0.0267	0.9733	38.44
55.5	687,826	23,077	0.0336	0.9664	37.41
56.5	658,187	36,481	0.0554	0.9446	36.16
57.5	605,469	7,280	0.0120	0.9880	34.15
58.5	561,837	13,310	0.0237	0.9763	33.74
59.5	536,798	45,158	0.0841	0.9159	32.94
60.5	483,502	20,993	0.0434	0.9566	30.17
61.5	436,017	10,138	0.0233	0.9767	28.86
62.5	422,227	11,229	0.0266	0.9734	28.19
63.5	412,391	23,085	0.0560	0.9440	27.44
64.5	338,695	28,342	0.0837	0.9163	25.91
65.5	252,748	2,873	0.0114	0.9886	23.74
66.5	235,888	3,505	0.0149	0.9851	23.47
67.5	247,995	13,499	0.0544	0.9456	23.12
68.5	222,170	29,617	0.1333	0.8667	21.86
69.5	185,710	4,696	0.0253	0.9747	18.95
70.5	172,604	5,827	0.0338	0.9662	18.47
71.5	167,416	3,995	0.0239	0.9761	17.84
72.5	159,763	9,414	0.0589	0.9411	17.42
73.5	139,787	2,589	0.0185	0.9815	16.39
74.5	127,654	994	0.0078	0.9922	16.09
75.5	119,273	2,412	0.0202	0.9798	15.96
76.5	114,382	522	0.0046	0.9954	15.64
77.5	115,398	115	0.0010	0.9990	15.57
78.5	113,196	4,295	0.0379	0.9621	15.55

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,968	2,512	0.0179	0.9821	14.96
80.5	135,133		0.0000	1.0000	14.69
81.5	126,327	6,059	0.0480	0.9520	14.69
82.5	111,353	930	0.0083	0.9917	13.99
83.5	108,874	4,085	0.0375	0.9625	13.87
84.5	104,724	2,109	0.0201	0.9799	13.35
85.5	102,506	2,448	0.0239	0.9761	13.08
86.5	97,975	4,712	0.0481	0.9519	12.77
87.5	90,560	3,689	0.0407	0.9593	12.16
88.5	85,898	1,472	0.0171	0.9829	11.66
89.5	82,136	769	0.0094	0.9906	11.46
90.5	80,481	4,825	0.0600	0.9400	11.35
91.5	74,950	6,648	0.0887	0.9113	10.67
92.5	55,659	590	0.0106	0.9894	9.73
93.5	45,270	40	0.0009	0.9991	9.62
94.5	44,047		0.0000	1.0000	9.62
95.5	41,878	3,015	0.0720	0.9280	9.62
96.5	36,361	892	0.0245	0.9755	8.92
97.5	34,821	486	0.0140	0.9860	8.70
98.5	32,430	3,350	0.1033	0.8967	8.58
99.5	24,309		0.0000	1.0000	7.70
100.5	23,759	957	0.0403	0.9597	7.70
101.5	21,267		0.0000	1.0000	7.39
102.5	21,247		0.0000	1.0000	7.39
103.5	21,247	937	0.0441	0.9559	7.39
104.5					7.06

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,946,924	14,919	0.0001	0.9999	100.00
0.5	152,289,086	637,165	0.0042	0.9958	99.99
1.5	150,162,412	748,930	0.0050	0.9950	99.57
2.5	139,668,245	479,320	0.0034	0.9966	99.08
3.5	134,608,937	748,055	0.0056	0.9944	98.74
4.5	112,548,279	430,261	0.0038	0.9962	98.19
5.5	102,943,615	111,841	0.0011	0.9989	97.81
6.5	100,477,760	86,389	0.0009	0.9991	97.71
7.5	97,192,825	1,609,137	0.0166	0.9834	97.62
8.5	89,323,217	109,614	0.0012	0.9988	96.01
9.5	83,284,742	209,003	0.0025	0.9975	95.89
10.5	75,401,092	623,372	0.0083	0.9917	95.65
11.5	52,259,858	315,537	0.0060	0.9940	94.86
12.5	61,424,651	458,746	0.0075	0.9925	94.28
13.5	59,163,868	580,379	0.0098	0.9902	93.58
14.5	57,139,132	1,118,260	0.0196	0.9804	92.66
15.5	53,404,467	611,787	0.0115	0.9885	90.85
16.5	51,898,235	516,159	0.0099	0.9901	89.81
17.5	50,468,284	890,739	0.0176	0.9824	88.91
18.5	45,451,938	259,201	0.0057	0.9943	87.34
19.5	43,530,757	387,075	0.0089	0.9911	86.85
20.5	42,532,426	360,405	0.0085	0.9915	86.07
21.5	41,982,007	549,528	0.0131	0.9869	85.34
22.5	41,081,064	301,200	0.0073	0.9927	84.23
23.5	40,233,417	333,854	0.0083	0.9917	83.61
24.5	39,253,904	428,450	0.0109	0.9891	82.92
25.5	36,746,955	346,993	0.0094	0.9906	82.01
26.5	31,843,854	308,953	0.0097	0.9903	81.24
27.5	31,113,509	373,491	0.0120	0.9880	80.45
28.5	28,913,441	1,305,760	0.0452	0.9548	79.48
29.5	27,267,363	1,945,642	0.0714	0.9286	75.89
30.5	24,448,408	391,498	0.0160	0.9840	70.48
31.5	23,145,935	148,272	0.0064	0.9936	69.35
32.5	22,258,618	141,356	0.0064	0.9936	68.91
33.5	21,209,988	136,159	0.0064	0.9936	68.47
34.5	20,462,868	77,349	0.0038	0.9962	68.03
35.5	19,982,744	100,423	0.0050	0.9950	67.77
36.5	19,614,121	90,833	0.0046	0.9954	67.43
37.5	18,799,306	134,472	0.0072	0.9928	67.12
38.5	18,459,897	65,529	0.0035	0.9965	66.64

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,359,933	261,991	0.0601	0.9399	66.40
40.5	2,412,810	38,360	0.0159	0.9841	62.41
41.5	2,282,995	29,803	0.0131	0.9869	61.42
42.5	2,144,429	52,858	0.0246	0.9754	60.62
43.5	2,026,928	34,279	0.0169	0.9831	59.12
44.5	1,934,559	46,455	0.0240	0.9760	58.12
45.5	1,797,815	51,981	0.0289	0.9711	56.73
46.5	1,619,192	41,891	0.0259	0.9741	55.09
47.5	1,537,974	32,218	0.0209	0.9791	53.66
48.5	1,437,224	40,475	0.0282	0.9718	52.54
49.5	1,389,222	71,324	0.0513	0.9487	51.06
50.5	1,293,182	44,789	0.0346	0.9654	48.44
51.5	1,082,593	17,713	0.0164	0.9836	46.76
52.5	1,068,633	35,150	0.0329	0.9671	45.99
53.5	981,127	17,798	0.0181	0.9819	44.48
54.5	942,446	19,831	0.0210	0.9790	43.67
55.5	904,333	23,357	0.0258	0.9742	42.76
56.5	865,717	36,541	0.0422	0.9578	41.65
57.5	804,552	7,414	0.0092	0.9908	39.89
58.5	746,659	13,468	0.0180	0.9820	39.53
59.5	709,380	45,307	0.0639	0.9361	38.81
60.5	659,428	21,147	0.0321	0.9679	36.33
61.5	608,047	10,296	0.0169	0.9831	35.17
62.5	582,090	11,437	0.0196	0.9804	34.57
63.5	565,858	26,244	0.0464	0.9536	33.89
64.5	470,141	28,499	0.0606	0.9394	32.32
65.5	368,259	5,102	0.0139	0.9861	30.36
66.5	357,733	5,307	0.0148	0.9852	29.94
67.5	338,053	14,506	0.0429	0.9571	29.50
68.5	290,915	29,772	0.1023	0.8977	28.23
69.5	249,229	4,696	0.0188	0.9812	25.34
70.5	221,986	5,827	0.0262	0.9738	24.87
71.5	211,183	3,995	0.0189	0.9811	24.21
72.5	206,388	9,414	0.0456	0.9544	23.75
73.5	179,283	2,589	0.0144	0.9856	22.67
74.5	163,099	994	0.0061	0.9939	22.34
75.5	155,909	2,412	0.0155	0.9845	22.21
76.5	116,163	522	0.0045	0.9955	21.86
77.5	147,718	115	0.0008	0.9992	21.77
78.5	145,516	4,295	0.0295	0.9705	21.75

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ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	139,968	2,512	0.0179	0.9821	21.11
80.5	135,133		0.0000	1.0000	20.73
81.5	126,327	6,059	0.0480	0.9520	20.73
82.5	111,353	930	0.0083	0.9917	19.73
83.5	108,874	4,085	0.0375	0.9625	19.57
84.5	104,724	2,109	0.0201	0.9799	18.83
85.5	102,506	2,448	0.0239	0.9761	18.46
86.5	97,975	4,712	0.0481	0.9519	18.01
87.5	90,560	3,689	0.0407	0.9593	17.15
88.5	85,898	1,472	0.0171	0.9829	16.45
89.5	82,136	769	0.0094	0.9906	16.17
90.5	80,481	4,825	0.0600	0.9400	16.02
91.5	74,950	6,648	0.0887	0.9113	15.06
92.5	55,659	590	0.0106	0.9894	13.72
93.5	45,270	40	0.0009	0.9991	13.58
94.5	44,047		0.0000	1.0000	13.56
95.5	41,878	3,015	0.0720	0.9280	13.56
96.5	36,361	892	0.0245	0.9755	12.59
97.5	34,821	486	0.0140	0.9860	12.28
98.5	32,430	3,350	0.1033	0.8967	12.11
99.5	24,309		0.0000	1.0000	10.86
100.5	23,759	957	0.0403	0.9597	10.86
101.5	21,267		0.0000	1.0000	10.42
102.5	21,247		0.0000	1.0000	10.42
103.5	21,247	937	0.0441	0.9559	10.42
104.5					9.96

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	380,079	42,309	11		0	42,309-	11-
2005	590,748	331,298	56		0	331,298-	56-
2006	591,084	283,180	48		0	283,180-	48-
2007	118,836	215,610	181		0	215,610-	181-
2008		189,063			0	189,063-	
2009	977,398	131,233	13		0	131,233-	13-
2010	182,885	78,618	43		0	78,618-	43-
2011	360,116	1,262,720	351		0	1,262,720-	351-
2012	188,254	1,908,254			0	1,908,254-	
2013	3,102,529	22,893	1		0	22,893-	1-
2014	267,950	170,774	64		0	170,774-	64-
2015	818,719	202,277	25		0	202,277-	25-
2016	1,095,719	14,429	1		0	14,429-	1-
2017	553,641	2,304	0		0	2,304-	0
2018	1,063,343	298,944	28		0	298,944-	28-
2019	2,877,607	1,513,673	53		0	1,513,673-	53-
2020	2,076,346	760,941	37	112,688	5	648,253-	31-
2021	732,770	1,050,270	143	63,813	9	986,457-	135-
2022	1,290,879	232,843	18		0	232,843-	18-
2023	711,520	91,948	13	86,600-	12-	178,549-	25-
TOTAL	17,980,422	8,803,580	49	89,901	0	8,713,679-	48-
THREE-YEAR MOVING AVERAGES							
04-06	520,637	218,929	42		0	218,929-	42-
05-07	433,556	276,696	64		0	276,696-	64-
06-08	236,640	229,284	97		0	229,284-	97-
07-09	365,411	178,635	49		0	178,635-	49-
08-10	386,761	132,971	34		0	132,971-	34-
09-11	506,800	490,857	97		0	490,857-	97-
10-12	243,751	1,083,197	444		0	1,083,197-	444-
11-13	1,216,966	1,064,622	87		0	1,064,622-	87-
12-14	1,186,244	700,640	59		0	700,640-	59-
13-15	1,396,399	131,981	9		0	131,981-	9-
14-16	727,463	129,160	18		0	129,160-	18-
15-17	822,693	73,003	9		0	73,003-	9-
16-18	904,235	105,226	12		0	105,226-	12-
17-19	1,498,197	604,974	40		0	604,974-	40-
18-20	2,005,765	857,853	43	37,563	2	820,290-	41-
19-21	1,895,574	1,108,295	58	58,834	3	1,049,461-	55-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 335 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	1,366,665	681,352	50	58,834	4	622,518-	46-
21-23	911,723	458,354	50	7,596-	1-	465,950-	51-
FIVE-YEAR AVERAGE							
19-23	1,537,824	729,935	47	17,980	1	711,955-	46-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -20							
1987	266.85	35.00	2.86	7.63	4.47	0.1277	34
1988	13,623.38	35.00	2.86	389.63	4.90	0.1400	1,907
1989	72,646.36	35.00	2.86	2,077.69	5.36	0.1531	11,125
1990	155,778.35	35.00	2.86	4,455.26	5.87	0.1677	26,126
1991	160,365.59	35.00	2.86	4,586.46	6.43	0.1837	29,461
1992	144,869.83	35.00	2.86	4,143.28	7.03	0.2009	29,099
1993	202,684.68	35.00	2.86	5,796.78	7.67	0.2191	44,416
1994	69,060.20	35.00	2.86	1,975.12	8.34	0.2383	16,456
1995	803.07	35.00	2.86	22.97	9.02	0.2577	207
1996	154,116.35	35.00	2.86	4,407.73	9.73	0.2780	42,844
1997	4,012.40	35.00	2.86	114.75	10.45	0.2986	1,198
1998	11,962.92	35.00	2.86	342.14	11.20	0.3200	3,828
1999	1,810.15	35.00	2.86	51.77	11.97	0.3420	619
2003	31,703.38	35.00	2.86	906.72	15.26	0.4360	13,823
2005	82,294.34	35.00	2.86	2,353.62	17.02	0.4863	40,019
2006	46,217.08	35.00	2.86	1,321.81	17.92	0.5120	23,663
2007	21,767.95	35.00	2.86	622.56	18.84	0.5383	11,717
2008	231,523.65	35.00	2.86	6,621.58	19.77	0.5649	130,778
2010	14,781.02	35.00	2.86	422.74	21.67	0.6191	9,152
2011	59,508.54	35.00	2.86	1,701.94	22.63	0.6466	38,476
2012	142,386.70	35.00	2.86	4,072.26	23.60	0.6743	96,010
2013	174,309.92	35.00	2.86	4,985.26	24.57	0.7020	122,366
2014	214,111.93	35.00	2.86	6,123.60	25.55	0.7300	156,302
2015	64,375.26	35.00	2.86	1,841.13	26.54	0.7583	48,815
2016	156,395.24	35.00	2.86	4,472.90	27.53	0.7866	123,016
2018	2,839,736.67	35.00	2.86	81,216.47	29.51	0.8431	2,394,296
2022	473,464.76	35.00	2.86	13,541.09	33.50	0.9571	453,172
2023	409,265.36	35.00	2.86	11,704.99	34.50	0.9857	403,417
	5,953,841.93			170,279.88			4,272,342
NET SALVAGE ADJUSTMENT				34,055.98			854,468
	5,953,841.93			204,335.86			5,126,810

COMPOSITE REMAINING LIFE, YEARS.. 25.09

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -20							
1940	436.06	49.76	2.01	8.76	3.44	0.0691	30
1941	678.04	49.70	2.01	13.63	3.49	0.0702	48
1942	829.43	49.64	2.01	16.67	3.54	0.0713	59
1957	1,632.00	47.53	2.10	34.27	3.91	0.0823	134
1959	670.04	47.06	2.12	14.20	3.94	0.0837	56
1984	8,635.20	36.71	2.72	234.88	4.14	0.1128	974
1986	8,208.03	35.51	2.82	231.47	4.15	0.1169	959
1991	5,476.62	32.28	3.10	169.78	4.17	0.1292	707
1997	57,600.79	27.97	3.58	2,062.11	4.20	0.1502	8,649
1999	7,663.90	26.43	3.78	289.70	4.20	0.1589	1,218
2000	4,231.99	25.65	3.90	165.05	4.21	0.1641	695
2001	4,767.42	24.85	4.02	191.65	4.21	0.1694	808
2002	4,495.99	24.04	4.16	187.03	4.22	0.1755	789
2003	623.64	23.21	4.31	26.88	4.22	0.1818	113
2004	29,646.53	22.38	4.47	1,325.20	4.22	0.1886	5,590
2005	16,763.27	21.54	4.64	777.82	4.23	0.1964	3,292
2007	8.23	19.82	5.05	0.42	4.24	0.2139	2
2015	55,847.45	12.56	7.96	4,445.46	4.27	0.3400	18,986
2016	374,944.01	11.61	8.61	32,282.68	4.28	0.3687	138,223
2017	29,207.70	10.66	9.38	2,739.68	4.28	0.4015	11,727
2020	22,349.73	7.76	12.89	2,880.88	4.30	0.5541	12,384
	634,716.07			48,098.22			205,443
NET SALVAGE ADJUSTMENT				9,619.64			41,089
	634,716.07			57,717.86			246,532
	COMPOSITE REMAINING LIFE, YEARS..					4.27	
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -20							
1930	2,003.43	50.00	2.00	40.07	2.39	0.0478	96
1931	9,897.00	50.00	2.00	197.94	2.76	0.0552	546
1940	269.28	49.90	2.00	5.39	5.04	0.1010	27
1944	288.03	49.73	2.01	5.79	5.54	0.1114	32

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ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -20							
1947	1,480.37	49.52	2.02	29.90	5.81	0.1173	174
1948	5,995.40	49.43	2.02	121.11	5.89	0.1192	714
1949	4,703.76	49.34	2.03	95.49	5.97	0.1210	569
1950	426.13	49.23	2.03	8.65	6.03	0.1225	52
1951	2,626.53	49.12	2.04	53.58	6.10	0.1242	326
1952	1,198.28	49.00	2.04	24.44	6.16	0.1257	151
1953	11,416.14	48.86	2.05	234.03	6.22	0.1273	1,453
1954	2,142.43	48.72	2.05	43.92	6.27	0.1287	276
1955	970.41	48.56	2.06	19.99	6.32	0.1302	126
1956	1,370.05	48.40	2.07	28.36	6.37	0.1316	180
1957	3,564.55	48.22	2.07	73.79	6.41	0.1329	474
1958	7,115.39	48.03	2.08	148.00	6.45	0.1343	956
1959	6,814.45	47.83	2.09	142.42	6.49	0.1357	925
1960	755.19	47.62	2.10	15.86	6.53	0.1371	104
1961	6,743.18	47.39	2.11	142.28	6.57	0.1386	935
1962	11,026.18	47.16	2.12	233.76	6.60	0.1400	1,543
1963	4,156.88	46.91	2.13	88.54	6.64	0.1416	588
1964	579.81	46.65	2.14	12.41	6.67	0.1430	83
1965	3,314.86	46.37	2.16	71.60	6.70	0.1445	479
1966	2,261.37	46.09	2.17	49.07	6.73	0.1460	330
1967	455.31	45.79	2.18	9.93	6.76	0.1476	67
1968	581.93	45.48	2.20	12.80	6.79	0.1493	87
1969	3,737.54	45.15	2.21	82.60	6.81	0.1508	564
1971	4,984.23	44.46	2.25	112.15	6.86	0.1543	769
1972	2,072.33	44.09	2.27	47.04	6.88	0.1560	323
1973	817.87	43.71	2.29	18.73	6.91	0.1581	129
1974	4,603.42	43.32	2.31	106.34	6.93	0.1600	736
1975	572.80	42.91	2.33	13.35	6.95	0.1620	93
1976	1,555.15	42.49	2.35	36.55	6.97	0.1640	255
1980	1,235.44	40.67	2.46	30.39	7.05	0.1734	214
1982	1,436.18	39.68	2.52	36.19	7.08	0.1784	256
1984	17,847.63	38.63	2.59	462.25	7.11	0.1841	3,285
1989	143,172.11	35.77	2.80	4,008.82	7.19	0.2010	28,779
1990	26,140.27	35.16	2.84	742.38	7.21	0.2051	5,360
1991	35,806.27	34.53	2.90	1,038.38	7.22	0.2091	7,487
1992	58,539.89	33.89	2.95	1,726.93	7.24	0.2136	12,506
1993	81,832.19	33.23	3.01	2,463.15	7.25	0.2182	17,854
1994	62,853.58	32.56	3.07	1,929.60	7.26	0.2230	14,014
1995	20,075.43	31.88	3.14	630.37	7.28	0.2284	4,584

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -20							
1997	261,613.94	30.48	3.28	8,580.94	7.30	0.2395	62,657
1998	162,811.10	29.76	3.36	5,470.45	7.32	0.2460	40,047
1999	56,978.64	29.03	3.44	1,960.07	7.33	0.2525	14,387
2000	49,674.02	28.28	3.54	1,758.46	7.34	0.2596	12,893
2001	20,027.71	27.53	3.63	727.01	7.36	0.2673	5,354
2002	14,409.00	26.76	3.74	538.90	7.37	0.2754	3,968
2003	2,001.82	25.97	3.85	77.07	7.38	0.2842	569
2004	931,794.85	25.18	3.97	36,992.26	7.39	0.2935	273,472
2005	1,820,378.62	24.38	4.10	74,635.52	7.41	0.3039	553,286
2006	48,118.23	23.56	4.24	2,040.21	7.42	0.3149	15,154
2007	2,967.58	22.73	4.40	130.57	7.43	0.3269	970
2008	221,673.23	21.89	4.57	10,130.47	7.44	0.3399	75,342
2009	47,066.39	21.04	4.75	2,235.65	7.46	0.3546	16,688
2011	737,880.57	19.31	5.18	38,222.21	7.48	0.3874	285,825
2013	66,292.11	17.54	5.70	3,778.65	7.51	0.4282	28,384
2014	145,005.53	16.64	6.01	8,714.83	7.52	0.4519	65,531
2015	54,747.80	15.73	6.36	3,481.96	7.54	0.4793	26,243
2016	230,999.89	14.81	6.75	15,592.49	7.55	0.5098	117,761
2017	70,936.82	13.88	7.20	5,107.45	7.57	0.5454	38,688
2023	2,537,102.63	8.17	12.24	310,541.36	7.67	0.9388	2,381,832
	8,041,919.15			546,110.87			4,127,552
NET SALVAGE ADJUSTMENT				109,222.17			825,510
	8,041,919.15			655,333.04			4,953,062
COMPOSITE REMAINING LIFE, YEARS..						7.56	
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -20							
1927	1,592.00	50.00	2.00	31.84	1.29	0.0258	41
1928	867.00	50.00	2.00	17.34	1.65	0.0330	29
1929	501.00	50.00	2.00	10.02	2.02	0.0404	20
1930	7,252.00	50.00	2.00	145.04	2.39	0.0478	347
1932	706.00	50.00	2.00	14.12	3.13	0.0626	44

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -20							
1933	835.00	50.00	2.00	16.70	3.50	0.0700	58
1937	548.75	50.00	2.00	10.98	5.01	0.1002	55
1940	843.80	50.00	2.00	16.88	6.15	0.1230	104
1941	7,201.25	50.00	2.00	144.02	6.53	0.1306	940
1942	559.20	50.00	2.00	11.18	6.91	0.1382	77
1945	1,237.67	50.00	2.00	24.75	8.07	0.1614	200
1947	613.94	50.00	2.00	12.28	8.85	0.1770	109
1951	615.41	50.00	2.00	12.31	10.43	0.2086	128
1953	687.80	50.00	2.00	13.76	11.23	0.2246	154
1954	791.33	50.00	2.00	15.83	11.63	0.2326	184
1955	1,091.95	50.00	2.00	21.84	12.03	0.2406	263
1957	794.12	50.00	2.00	15.88	12.85	0.2570	204
1958	9,805.86	50.00	2.00	196.12	13.25	0.2650	2,599
1959	23,269.80	50.00	2.00	465.40	13.67	0.2734	6,362
1962	4,795.85	50.00	2.00	95.92	14.91	0.2982	1,430
1964	790.77	50.00	2.00	15.82	15.75	0.3150	249
1965	1,406.42	50.00	2.00	28.13	16.18	0.3236	455
1966	2,405.65	50.00	2.00	48.11	16.60	0.3320	799
1967	1,784.33	50.00	2.00	35.69	17.03	0.3406	608
1969	3,203.72	50.00	2.00	64.07	17.90	0.3580	1,147
1977	11,331.26	50.00	2.00	226.63	21.46	0.4292	4,863
1981	1,065.10	50.00	2.00	21.30	23.32	0.4664	497
1988	2,571.98	49.89	2.00	51.44	26.56	0.5324	1,369
1989	1,255.45	49.85	2.01	25.23	27.02	0.5420	680
1990	23,190.17	49.81	2.01	466.12	27.47	0.5515	12,789
1991	56,770.87	49.76	2.01	1,141.09	27.92	0.5611	31,854
1992	106,691.02	49.70	2.01	2,144.49	28.37	0.5708	60,901
1993	22,740.42	49.64	2.01	457.08	28.82	0.5806	13,203
1994	9,184.17	49.57	2.02	185.52	29.26	0.5903	5,421
1995	1,604.79	49.49	2.02	32.42	29.70	0.6001	963
1997	176,588.02	49.30	2.03	3,584.74	30.58	0.6203	109,534
1998	97,133.68	49.19	2.03	1,971.81	31.01	0.6304	61,234
1999	15,187.13	49.07	2.04	309.82	31.44	0.6407	9,731
2000	31,187.05	48.94	2.04	636.22	31.87	0.6512	20,309
2001	9,577.06	48.80	2.05	196.33	32.30	0.6619	6,339
2002	9,095.52	48.65	2.06	187.37	32.73	0.6728	6,119
2003	59,883.96	48.49	2.06	1,233.61	33.16	0.6839	40,952
2004	26,304.07	48.32	2.07	544.49	33.59	0.6952	18,286
2005	30,413.48	48.14	2.08	632.60	34.02	0.7067	21,493

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -20							
2006	2,045.65	47.95	2.09	42.75	34.44	0.7183	1,469
2007	52.06	47.74	2.09	1.09	34.87	0.7304	38
2008	78,757.75	47.53	2.10	1,653.91	35.30	0.7427	58,493
2009	3,173.19	47.30	2.11	66.95	35.73	0.7554	2,397
2010	53,937.91	47.06	2.12	1,143.48	36.16	0.7684	41,445
2013	394,645.85	46.26	2.16	8,524.35	37.47	0.8100	319,659
2015	20,821.36	45.66	2.19	455.99	38.36	0.8401	17,492
2019	16,419.13	44.31	2.26	371.07	40.21	0.9075	14,900
2020	10,282.26	43.94	2.28	234.44	40.70	0.9263	9,524
2022	708,627.08	43.15	2.32	16,440.15	41.71	0.9666	684,980
	2,054,738.06			44,466.52			1,593,540
NET SALVAGE ADJUSTMENT				8,893.30			318,708
	2,054,738.06			53,359.82			1,912,248
COMPOSITE REMAINING LIFE, YEARS..						35.84	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -20							
1955	11,315.42	49.77	2.01	227.44	11.12	0.2234	2,528
1956	714.65	49.71	2.01	14.36	11.36	0.2285	163
1957	809.12	49.65	2.01	16.26	11.58	0.2332	189
1958	534.51	49.58	2.02	10.80	11.80	0.2380	127
1959	709.21	49.50	2.02	14.33	12.01	0.2426	172
1967	604.83	48.52	2.06	12.46	13.43	0.2768	167
1972	955.09	47.56	2.10	20.06	14.12	0.2969	284
1981	3,721.49	45.07	2.22	82.62	15.15	0.3361	1,251
1984	36,820.21	44.00	2.27	835.82	15.44	0.3509	12,921
1985	28,565.64	43.62	2.29	654.15	15.54	0.3563	10,177
1986	32,213.11	43.22	2.31	744.12	15.63	0.3616	11,650
1989	1,174.13	41.95	2.38	27.94	15.89	0.3788	445
1995	15,634.84	39.03	2.56	400.25	16.38	0.4197	6,562
1996	11,009.99	38.50	2.60	286.26	16.46	0.4275	4,707
1997	86,670.68	37.95	2.64	2,288.11	16.54	0.4358	37,775

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -20							
1998	2,890.19	37.39	2.67	77.17	16.62	0.4445	1,285
1999	133,538.42	36.81	2.72	3,632.25	16.69	0.4534	60,548
2000	4,116.63	36.22	2.76	113.62	16.77	0.4630	1,906
2001	4,658.42	35.62	2.81	130.90	16.84	0.4728	2,202
2002	4,413.44	35.00	2.86	126.22	16.92	0.4834	2,134
2003	1,906.14	34.37	2.91	55.47	16.99	0.4943	942
2004	218,185.91	33.72	2.97	6,480.12	17.06	0.5059	110,387
2005	114,658.81	33.07	3.02	3,462.70	17.14	0.5183	59,427
2006	7,523.04	32.40	3.09	232.46	17.21	0.5312	3,996
2007	3,247.23	31.71	3.15	102.29	17.28	0.5449	1,770
2008	84.68	31.01	3.22	2.73	17.36	0.5598	47
2010	841,008.74	29.58	3.38	28,426.10	17.50	0.5916	497,558
2011	412,073.94	28.84	3.47	14,298.97	17.58	0.6096	251,188
2012	3,940,005.80	28.10	3.56	140,264.21	17.65	0.6281	2,474,757
2013	5,261,012.98	27.34	3.66	192,553.08	17.73	0.6485	3,411,767
2014	116,564.98	26.56	3.77	4,394.50	17.81	0.6706	78,164
2017	44,213.81	24.17	4.14	1,830.45	18.05	0.7468	33,018
2018	1,013,259.17	23.35	4.28	43,367.49	18.13	0.7765	786,745
2019	10,086.24	22.52	4.44	447.83	18.21	0.8086	8,156
2021	7,823,468.56	20.83	4.80	375,526.49	18.39	0.8829	6,907,027
2022	307,197.82	19.96	5.01	15,390.61	18.49	0.9264	284,573
2023	68,408.87	19.09	5.24	3,584.62	18.59	0.9738	66,617
	20,563,976.74			840,135.26			15,133,332
NET SALVAGE ADJUSTMENT				168,027.05			3,026,666
	20,563,976.74			1,008,162.31			18,159,998
	COMPOSITE REMAINING LIFE, YEARS..					18.01	
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -20							
1919	1,905.00						
1925	1,670.00	50.00	2.00	33.40	0.53	0.0106	18
1975	943.00	39.81	2.51	23.67	0.99	0.0249	23

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -20							
1984	16,428.93	34.69	2.88	473.15	0.99	0.0285	469
1985	1,619.00	34.05	2.94	47.60	0.99	0.0291	47
1989	1,292.00	31.36	3.19	41.21	0.99	0.0316	41
1991	1,427.00	29.94	3.34	47.66	0.99	0.0331	47
1992	10,175.00	29.21	3.42	347.98	0.99	0.0339	345
1997	161,859.00	25.38	3.94	6,377.24	0.99	0.0390	6,314
1998	94,251.65	24.58	4.07	3,836.04	0.99	0.0403	3,796
1999	34,361.63	23.76	4.21	1,446.62	0.99	0.0417	1,432
2000	9,624.99	22.94	4.36	419.65	0.99	0.0432	415
2001	8,537.84	22.10	4.52	385.91	0.99	0.0448	382
2002	8,051.70	21.25	4.71	379.24	0.99	0.0466	375
2003	1,116.92	20.40	4.90	54.73	0.99	0.0485	54
2004	34,457.74	19.53	5.12	1,764.24	0.99	0.0507	1,747
2006	247.25	17.76	5.63	13.92	0.99	0.0557	14
2007	8.23	16.86	5.93	0.49	1.00	0.0593	
	387,976.88			15,692.75			15,519
NET SALVAGE ADJUSTMENT				3,138.55			3,104
	387,976.88			18,831.30			18,623
	COMPOSITE REMAINING LIFE, YEARS..					0.99	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -20							
1997	72,659.33	48.44	2.06	1,496.78	29.52	0.6094	44,279
1998	39,689.96	48.26	2.07	821.58	29.88	0.6192	24,574
1999	6,161.17	48.08	2.08	128.15	30.25	0.6292	3,876
2000	3,402.08	47.88	2.09	71.10	30.61	0.6393	2,175
2001	3,832.64	47.67	2.10	80.49	30.98	0.6499	2,491
2002	3,614.45	47.45	2.11	76.26	31.34	0.6605	2,387
2003	501.42	47.22	2.12	10.63	31.70	0.6713	337
2015	21,923.12	43.42	2.30	504.23	36.05	0.8303	18,202
2020	8,472,527.58	41.27	2.42	205,035.17	38.01	0.9210	7,803,283

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -20							
2021	47,020.55	40.79	2.45	1,152.00	38.43	0.9421	44,300
2022	181,186.37	40.31	2.48	4,493.42	38.87	0.9643	174,714
2023	20,927.56	39.81	2.51	525.28	39.32	0.9877	20,670
	8,873,446.23			214,395.09			8,141,288
NET SALVAGE ADJUSTMENT				42,879.02			1,628,258
	8,873,446.23			257,274.11			9,769,546
COMPOSITE REMAINING LIFE, YEARS..						37.97	
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -20							
1919	2,875.00						
1953	973.00	49.60	2.02	19.65	9.48	0.1911	186
1957	1,632.00	49.24	2.03	33.13	10.11	0.2053	335
1961	694.00	48.73	2.05	14.23	10.63	0.2181	151
1962	900.00	48.58	2.06	18.54	10.75	0.2213	199
1964	6,206.00	48.23	2.07	128.46	10.97	0.2275	1,412
1965	1,307.00	48.05	2.08	27.19	11.07	0.2304	301
1966	4,666.00	47.85	2.09	97.52	11.17	0.2334	1,089
1967	1,605.00	47.64	2.10	33.70	11.26	0.2364	379
1968	5,201.00	47.41	2.11	109.74	11.36	0.2396	1,246
1969	1,110.00	47.18	2.12	23.53	11.44	0.2425	269
1972	4,325.00	46.40	2.16	93.42	11.69	0.2519	1,090
1973	2,667.00	46.11	2.17	57.87	11.77	0.2553	681
1975	5,502.65	45.50	2.20	121.06	11.92	0.2620	1,442
1976	4,075.00	45.18	2.21	90.06	11.99	0.2654	1,081
1977	2,728.00	44.84	2.23	60.83	12.06	0.2690	734
1978	5,555.67	44.49	2.25	125.00	12.12	0.2724	1,513
1979	5,705.00	44.12	2.27	129.50	12.19	0.2763	1,576
1981	9,014.83	43.35	2.31	208.24	12.31	0.2840	2,560
1982	9,123.63	42.95	2.33	212.58	12.37	0.2880	2,628
1983	98,370.00	42.53	2.35	2,311.70	12.43	0.2923	28,750
1984	4,287.00	42.10	2.38	102.03	12.49	0.2967	1,272

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -20							
1985	81,700.00	41.65	2.40	1,960.80	12.55	0.3013	24,618
1986	64,186.00	41.19	2.43	1,559.72	12.60	0.3059	19,634
1987	89,328.11	40.71	2.46	2,197.47	12.66	0.3110	27,779
1988	137,245.26	40.23	2.49	3,417.41	12.71	0.3159	43,360
1989	161,232.58	39.72	2.52	4,063.06	12.76	0.3213	51,796
1990	210,420.00	39.21	2.55	5,365.71	12.81	0.3267	68,744
1991	128,965.00	38.68	2.59	3,340.19	12.86	0.3325	42,877
1992	164,356.22	38.13	2.62	4,306.13	12.91	0.3386	55,648
1993	123,860.00	37.58	2.66	3,294.68	12.96	0.3449	42,714
1994	39,717.00	37.00	2.70	1,072.36	13.01	0.3516	13,965
1995	26,783.00	36.42	2.75	736.53	13.05	0.3583	9,597
1996	39,119.48	35.82	2.79	1,091.43	13.10	0.3657	14,307
1997	149,019.94	35.21	2.84	4,232.17	13.15	0.3735	55,654
1998	81,402.48	34.58	2.89	2,352.53	13.19	0.3814	31,049
1999	12,636.86	33.94	2.95	372.79	13.24	0.3901	4,930
2000	7,926.90	33.29	3.00	237.81	13.28	0.3989	3,162
2001	8,920.11	32.62	3.07	273.85	13.33	0.4087	3,645
2002	8,412.80	31.94	3.13	263.32	13.37	0.4186	3,522
2003	1,168.07	31.25	3.20	37.38	13.42	0.4294	502
2004	12,810.45	30.54	3.27	418.90	13.46	0.4407	5,646
2005	8.15	29.82	3.35	0.27	13.50	0.4527	4
2006	1,508.56	29.09	3.44	51.89	13.55	0.4658	703
2008	10,692.10	27.59	3.62	387.05	13.64	0.4944	5,286
2014	36,436.83	22.80	4.39	1,599.58	13.91	0.6101	22,230
2015	23,640.68	21.96	4.55	1,075.65	13.96	0.6357	15,028
2016	68,715.56	21.11	4.74	3,257.12	14.00	0.6632	45,571
2017	84,788.40	20.25	4.94	4,188.55	14.05	0.6938	58,829
2019	713,973.66	18.50	5.41	38,625.98	14.16	0.7654	546,483
2020	17,745.63	17.61	5.68	1,007.95	14.21	0.8069	14,319
2022	59,362.38	15.80	6.33	3,757.64	14.33	0.9070	53,839
	2,744,604.99			98,563.90			1,334,335
NET SALVAGE ADJUSTMENT				19,712.78			266,867
	2,744,604.99			118,276.68			1,601,202

COMPOSITE REMAINING LIFE, YEARS.. 13.54

PACIFIC GAS AND ELECTRIC COMPANY
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -20							
1925	40.59	50.00	2.00	0.81	0.57	0.0114	
1927	200.46	50.00	2.00	4.01	1.29	0.0258	5
1929	169.73	50.00	2.00	3.39	2.02	0.0404	7
1930	405.52	50.00	2.00	8.11	2.34	0.0468	19
1933	51.04	49.98	2.00	1.02	3.02	0.0604	3
1936	73.51	49.93	2.00	1.47	3.43	0.0687	5
1938	109.52	49.87	2.01	2.20	3.63	0.0728	8
1939	65.24	49.84	2.01	1.31	3.71	0.0744	5
1941	84.62	49.74	2.01	1.70	3.84	0.0772	7
1942	173.62	49.68	2.01	3.49	3.90	0.0785	14
1943	217.99	49.61	2.02	4.40	3.95	0.0796	17
1944	354.81	49.53	2.02	7.17	4.00	0.0808	29
1946	242.88	49.36	2.03	4.93	4.08	0.0827	20
1952	814.52	48.59	2.06	16.78	4.26	0.0877	71
1953	332.60	48.42	2.07	6.88	4.29	0.0886	29
1954	600.89	48.25	2.07	12.44	4.31	0.0893	54
1955	345.50	48.06	2.08	7.19	4.33	0.0901	31
1958	210.80	47.43	2.11	4.45	4.39	0.0926	20
1960	489.67	46.95	2.13	10.43	4.42	0.0941	46
1962	769.68	46.42	2.15	16.55	4.45	0.0959	74
1966	534.41	45.21	2.21	11.81	4.50	0.0995	53
1967	400.91	44.87	2.23	8.94	4.52	0.1007	40
1968	584.99	44.52	2.25	13.16	4.53	0.1018	60
1971	620.00	43.39	2.30	14.26	4.56	0.1051	65
1975	3,237.11	41.69	2.40	77.69	4.59	0.1101	356
1982	796.27	38.18	2.62	20.86	4.65	0.1218	97
1988	7,483.38	34.63	2.89	216.27	4.69	0.1354	1,013
1989	986.32	33.99	2.94	29.00	4.69	0.1380	136
1993	9,640.82	31.31	3.19	307.54	4.72	0.1508	1,453
1997	212,929.58	28.41	3.52	7,495.12	4.74	0.1668	35,525
1998	120,037.95	27.65	3.62	4,345.37	4.74	0.1714	20,578
1999	38,304.15	26.89	3.72	1,424.91	4.75	0.1767	6,766
2000	38,128.69	26.11	3.83	1,460.33	4.76	0.1823	6,951
2001	15,489.17	25.31	3.95	611.82	4.76	0.1881	2,913
2002	10,931.55	24.51	4.08	446.01	4.77	0.1946	2,127
2003	15,257.22	23.70	4.22	643.85	4.77	0.2013	3,071
2004	35,816.75	22.87	4.37	1,565.19	4.78	0.2090	7,486
2005	171,643.15	22.03	4.54	7,792.60	4.78	0.2170	37,243
2006	466.81	21.18	4.72	22.03	4.79	0.2262	106

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 11-2028							
NET SALVAGE PERCENT.. -20							
2007	16.44	20.32	4.92	0.81	4.79	0.2357	4
2015	126,012.57	13.11	7.63	9,614.76	4.84	0.3692	46,521
2018	53,108.61	10.26	9.75	5,178.09	4.85	0.4727	25,105
	868,180.04			41,419.15			198,133
NET SALVAGE ADJUSTMENT				8,283.83			39,627
	868,180.04			49,702.98			237,760
	COMPOSITE REMAINING LIFE, YEARS..					4.78	
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -20							
1983	1,328,586.30	49.95	2.00	26,571.73	24.20	0.4845	643,673
1985	14,993.58	49.91	2.00	299.87	25.10	0.5029	7,540
1986	171,178.88	49.87	2.01	3,440.70	25.54	0.5121	87,666
1988	14,016.61	49.79	2.01	281.73	26.42	0.5306	7,438
1990	650.71	49.68	2.01	13.08	27.29	0.5493	357
1996	64,624.55	49.14	2.04	1,318.34	29.82	0.6068	39,217
1997	33,770.11	49.02	2.04	688.91	30.23	0.6167	20,826
2003	23,780.75	48.06	2.08	494.64	32.67	0.6798	16,166
2004	255.18	47.86	2.09	5.33	33.07	0.6910	176
2005	3,169.03	47.65	2.10	66.55	33.47	0.7024	2,226
2006	679.20	47.43	2.11	14.33	33.87	0.7141	485
2007	23.23	47.20	2.12	0.49	34.27	0.7261	17
2010	46,080.83	46.42	2.15	990.74	35.48	0.7643	35,221
2015	10,488.75	44.87	2.23	233.90	37.54	0.8366	8,775
2016	146,023.65	44.52	2.25	3,285.53	37.97	0.8529	124,541

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -20							
2017	236,390.69	44.15	2.27	5,366.07	38.40	0.8698	205,603
2018	228,583.10	43.78	2.28	5,211.69	38.84	0.8872	202,790
2023	587,860.80	41.69	2.40	14,108.66	41.20	0.9883	580,953
	2,911,155.95			62,392.29			1,983,670
NET SALVAGE ADJUSTMENT				12,478.46			396,734
	2,911,155.95			74,870.75			2,380,404
	COMPOSITE REMAINING LIFE, YEARS..					31.79	
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -20							
1983	4,391.74	49.23	2.03	89.15	23.05	0.4682	2,056
1988	6,805.06	48.55	2.06	140.18	24.64	0.5075	3,454
1997	72,659.33	46.63	2.14	1,554.91	27.27	0.5848	42,493
1998	39,689.96	46.35	2.16	857.30	27.55	0.5944	23,591
1999	6,161.17	46.06	2.17	133.70	27.83	0.6042	3,723
2000	3,402.08	45.76	2.19	74.51	28.10	0.6141	2,089
2001	3,832.64	45.45	2.20	84.32	28.37	0.6242	2,392
2002	3,614.45	45.12	2.22	80.24	28.64	0.6348	2,294
2003	501.42	44.78	2.23	11.18	28.91	0.6456	324
2005	17,363.28	44.06	2.27	394.15	29.45	0.6684	11,606
2006	288.09	43.68	2.29	6.60	29.72	0.6804	196
2015	10,961.56	39.64	2.52	276.23	32.16	0.8113	8,893
	169,670.78			3,702.47			103,111
NET SALVAGE ADJUSTMENT				740.49			20,622
	169,670.78			4,442.96			123,733
	COMPOSITE REMAINING LIFE, YEARS..					27.85	

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -20							
1919	13,773.48						
1923	550.29						
1924	468.22	50.00	2.00	9.36	0.25	0.0050	2
1925	194.37	50.00	2.00	3.89	0.57	0.0114	2
1926	648.20	50.00	2.00	12.96	0.93	0.0186	12
1927	212.57	50.00	2.00	4.25	1.29	0.0258	5
1931	179.62	50.00	2.00	3.59	2.76	0.0552	10
1935	210.73	50.00	2.00	4.21	4.25	0.0850	18
1941	952.08	49.99	2.00	19.04	6.41	0.1282	122
1951	560.70	49.66	2.01	11.27	8.74	0.1760	99
1952	124.03	49.59	2.02	2.51	8.90	0.1795	22
1953	655.88	49.51	2.02	13.25	9.05	0.1828	120
1954	2,438.99	49.42	2.02	49.27	9.20	0.1862	454
1955	717.60	49.32	2.03	14.57	9.34	0.1894	136
1956	123.11	49.22	2.03	2.50	9.47	0.1924	24
1957	516.21	49.10	2.04	10.53	9.60	0.1955	101
1958	1,069.85	48.97	2.04	21.82	9.71	0.1983	212
1959	2,037.85	48.84	2.05	41.78	9.83	0.2013	410
1962	1,265.20	48.37	2.07	26.19	10.14	0.2096	265
1964	111.26	48.00	2.08	2.31	10.33	0.2152	24
1966	417.86	47.58	2.10	8.78	10.50	0.2207	92
1972	449.03	46.04	2.17	9.74	10.94	0.2376	107
1974	1,488.42	45.42	2.20	32.75	11.07	0.2437	363
1975	1,508.81	45.09	2.22	33.50	11.14	0.2471	373
1979	33,770.58	43.65	2.29	773.35	11.36	0.2603	8,789
1980	23,285.69	43.25	2.31	537.90	11.42	0.2641	6,149
1981	4,592.00	42.85	2.33	106.99	11.47	0.2677	1,229
1983	4,190.77	41.99	2.38	99.74	11.57	0.2755	1,155
1988	2,486.01	39.60	2.53	62.90	11.80	0.2980	741
1989	4,474.96	39.08	2.56	114.56	11.85	0.3032	1,357
1991	28,451.74	38.00	2.63	748.28	11.93	0.3140	8,932
1995	180,755.62	35.67	2.80	5,061.16	12.10	0.3392	61,316
1996	15,184.01	35.05	2.85	432.74	12.14	0.3464	5,259
1997	479,149.99	34.42	2.91	13,943.26	12.18	0.3539	169,552
1998	175,572.36	33.78	2.96	5,196.94	12.22	0.3618	63,513
1999	24,493.45	33.12	3.02	739.70	12.25	0.3699	9,059
2000	13,669.76	32.45	3.08	421.03	12.29	0.3787	5,177
2001	15,520.32	31.77	3.15	488.89	12.33	0.3881	6,023
2002	14,757.37	31.07	3.22	475.19	12.37	0.3981	5,875

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -20							
2003	2,060.19	30.36	3.29	67.78	12.40	0.4084	841
2004	42,956.91	29.64	3.37	1,447.65	12.44	0.4197	18,029
2005	1,059,841.13	28.91	3.46	36,670.50	12.48	0.4317	457,512
2006	61,357.03	28.16	3.55	2,178.17	12.52	0.4446	27,279
2007	530,181.07	27.40	3.65	19,351.61	12.55	0.4580	242,839
2008	7,967.52	26.63	3.76	299.58	12.59	0.4728	3,767
2009	29,901.65	25.84	3.87	1,157.19	12.63	0.4888	14,615
2010	131,196.53	25.05	3.99	5,234.74	12.67	0.5058	66,358
2013	1,255,280.87	22.59	4.43	55,608.94	12.78	0.5657	710,163
2014	93,828.85	21.75	4.60	4,316.13	12.82	0.5894	55,306
2015	942,814.55	20.90	4.78	45,066.54	12.86	0.6153	580,123
2016	47,194.54	20.04	4.99	2,355.01	12.90	0.6437	30,380
2017	16,743.37	19.16	5.22	874.00	12.94	0.6754	11,308
2020	7,065,702.80	16.49	6.06	428,181.59	13.08	0.7932	5,604,586
2022	163,299.69	14.66	6.82	11,137.04	13.18	0.8991	146,815
	12,501,355.69			643,487.17			8,327,020
NET SALVAGE ADJUSTMENT				128,697.43			1,665,404
	12,501,355.69			772,184.60			9,992,424
	COMPOSITE REMAINING LIFE, YEARS..					12.94	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -20							
1931	725.00	50.00	2.00	14.50	2.76	0.0552	40
1934	2,290.18	50.00	2.00	45.80	3.88	0.0776	178
1935	763.00	50.00	2.00	15.26	4.25	0.0850	65
1936	2,629.35	50.00	2.00	52.59	4.63	0.0926	243
1937	1,534.52	50.00	2.00	30.69	5.01	0.1002	154
1942	559.78	50.00	2.00	11.20	6.91	0.1382	77
1943	2,104.44	50.00	2.00	42.09	7.30	0.1460	307
1945	849.76	50.00	2.00	17.00	8.06	0.1612	137
1947	1,020.00	49.99	2.00	20.40	8.79	0.1758	179
1948	617.86	49.98	2.00	12.36	9.13	0.1827	113

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -20							
1949	7,390.45	49.97	2.00	147.81	9.46	0.1893	1,399
1955	3,412.72	49.78	2.01	68.60	11.17	0.2244	766
1957	2,222.27	49.67	2.01	44.67	11.64	0.2344	521
1958	795.91	49.60	2.02	16.08	11.87	0.2393	190
1959	1,788.80	49.52	2.02	36.13	12.08	0.2439	436
1960	743.92	49.43	2.02	15.03	12.29	0.2486	185
1961	758.93	49.34	2.03	15.41	12.48	0.2529	192
1962	5,780.48	49.23	2.03	117.34	12.67	0.2574	1,488
1964	3,799.70	49.00	2.04	77.51	13.03	0.2659	1,010
1965	1,990.85	48.86	2.05	40.81	13.20	0.2702	538
1966	2,073.75	48.72	2.05	42.51	13.37	0.2744	569
1967	998.14	48.56	2.06	20.56	13.52	0.2784	278
1970	639.97	48.03	2.08	13.31	13.97	0.2909	186
1972	830.96	47.62	2.10	17.45	14.24	0.2990	248
1986	6,435.89	43.32	2.31	148.67	15.78	0.3643	2,344
1988	35,617.94	42.49	2.35	837.02	15.96	0.3756	13,379
1989	75,577.90	42.06	2.38	1,798.75	16.05	0.3816	28,841
1990	551.71	41.61	2.40	13.24	16.14	0.3879	214
1993	46,677.53	40.18	2.49	1,162.27	16.39	0.4079	19,040
1997	266,634.49	38.09	2.63	7,012.49	16.71	0.4387	116,973
1998	187,800.29	37.53	2.66	4,995.49	16.79	0.4474	84,018
1999	38,128.85	36.96	2.71	1,033.29	16.87	0.4564	17,404
2000	15,268.14	36.37	2.75	419.87	16.94	0.4658	7,111
2001	29,823.47	35.77	2.80	835.06	17.02	0.4758	14,191
2002	16,220.96	35.16	2.84	460.68	17.10	0.4864	7,889
2003	39,263.51	34.53	2.90	1,138.64	17.17	0.4973	19,524
2004	284.48	33.89	2.95	8.39	17.25	0.5090	145
2005	114,398.92	33.23	3.01	3,443.41	17.32	0.5212	59,627
2006	1,483.71	32.56	3.07	45.55	17.40	0.5344	793
2007	49.38	31.88	3.14	1.55	17.47	0.5480	27
2015	98,078.46	25.97	3.85	3,776.02	18.09	0.6966	68,319
2018	368,983.40	23.56	4.24	15,644.90	18.34	0.7784	287,231
	1,387,599.77			43,710.40			756,569
NET SALVAGE ADJUSTMENT				8,742.08			151,314
	1,387,599.77			52,452.48			907,883

COMPOSITE REMAINING LIFE, YEARS.. 17.31

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -20							
1949	2,255.14	49.60	2.02	45.55	7.40	0.1492	336
1950	13,330.29	49.52	2.02	269.27	7.53	0.1521	2,027
1953	808.35	49.23	2.03	16.41	7.86	0.1597	129
1954	1,331.81	49.12	2.04	27.17	7.95	0.1619	216
1957	1,973.90	48.72	2.05	40.46	8.21	0.1685	333
1958	70.84	48.56	2.06	1.46	8.29	0.1707	12
1959	983.82	48.40	2.07	20.37	8.37	0.1729	170
1961	470.36	48.03	2.08	9.78	8.50	0.1770	83
1966	554.63	46.91	2.13	11.81	8.80	0.1876	104
1983	783.29	40.67	2.46	19.27	9.49	0.2333	183
1987	2,570.69	38.63	2.59	66.58	9.61	0.2488	640
1988	21,599.61	38.09	2.63	568.07	9.64	0.2531	5,466
1989	3,245.02	37.53	2.66	86.32	9.67	0.2577	836
1990	4,994.30	36.96	2.71	135.35	9.70	0.2625	1,311
1991	16,035.26	36.37	2.75	440.97	9.72	0.2673	4,285
1992	14,386.09	35.77	2.80	402.81	9.75	0.2726	3,921
1995	7,712.86	33.89	2.95	227.53	9.83	0.2901	2,237
1997	197,161.48	32.56	3.07	6,052.86	9.88	0.3034	59,827
1998	88,415.08	31.88	3.14	2,776.23	9.90	0.3105	27,456
1999	17,195.42	31.19	3.21	551.97	9.93	0.3184	5,475
2000	9,628.28	30.48	3.28	315.81	9.95	0.3264	3,143
2001	10,994.27	29.76	3.36	369.41	9.98	0.3354	3,687
2002	10,498.10	29.03	3.44	361.13	10.00	0.3445	3,616
2003	1,475.26	28.28	3.54	52.22	10.02	0.3543	523
2004	115,629.21	27.53	3.63	4,197.34	10.05	0.3651	42,212
2006	8,910.50	25.97	3.85	343.05	10.10	0.3889	3,465
2007	40.81	25.18	3.97	1.62	10.12	0.4019	16
2013	23,820.82	20.18	4.96	1,181.51	10.27	0.5089	12,123
2015	79,038.73	18.43	5.43	4,291.80	10.32	0.5600	44,259

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -20							
2016	33,780.12	17.54	5.70	1,925.47	10.34	0.5895	19,914
2018	69,816.15	15.73	6.36	4,440.31	10.40	0.6612	46,160
2023	102,832.36	11.06	9.04	9,296.05	10.56	0.9548	98,183
	862,342.85			38,545.96			392,348
NET SALVAGE ADJUSTMENT				7,709.19			78,470
	862,342.85			46,255.15			470,818
	COMPOSITE REMAINING LIFE, YEARS..					10.18	
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -20							
1958	630.18	49.38	2.03	12.79	11.11	0.2250	142
1959	1,308.68	49.28	2.03	26.57	11.28	0.2289	300
1960	779.47	49.17	2.03	15.82	11.45	0.2329	182
1962	3,226.40	48.92	2.04	65.82	11.75	0.2402	775
1966	666.85	48.29	2.07	13.80	12.30	0.2547	170
1989	1,136.87	40.87	2.45	27.85	14.38	0.3519	400
1990	14,165.92	40.39	2.48	351.31	14.45	0.3578	5,068
1992	56,849.86	39.38	2.54	1,443.99	14.58	0.3702	21,048
1995	977,540.13	37.76	2.65	25,904.81	14.77	0.3912	382,365
1997	91,358.44	36.62	2.73	2,494.09	14.89	0.4066	37,147
1998	51,263.66	36.02	2.78	1,425.13	14.95	0.4151	21,277
1999	8,173.97	35.41	2.82	230.51	15.01	0.4239	3,465
2000	4,620.86	34.79	2.87	132.62	15.07	0.4332	2,002
2001	5,334.07	34.16	2.93	156.29	15.13	0.4429	2,363
2002	5,150.24	33.51	2.98	153.48	15.19	0.4533	2,335
2003	39,989.87	32.84	3.05	1,219.69	15.24	0.4641	18,558
2004	963.42	32.17	3.11	29.96	15.30	0.4756	458
2005	25,948.44	31.48	3.18	825.16	15.36	0.4879	12,661
2006	334,795.79	30.78	3.25	10,880.86	15.42	0.5010	167,723
2007	24.01	30.06	3.33	0.80	15.48	0.5150	12

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HASS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -20							
2015	21,902.12	23.90	4.18	915.51	15.95	0.6674	14,617
2018	463,696.79	21.40	4.67	21,654.64	16.15	0.7547	349,938
2019	34,153.98	20.54	4.87	1,663.30	16.21	0.7892	26,954
	2,143,680.02			69,644.80			1,069,960
NET SALVAGE ADJUSTMENT				13,928.96			213,992
	2,143,680.02			83,573.76			1,283,952
	COMPOSITE REMAINING LIFE, YEARS..					15.36	
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -20							
1958	9,342.71	50.00	2.00	186.85	13.25	0.2650	2,476
1959	2,135.56	50.00	2.00	42.71	13.67	0.2734	584
1963	2,205.75	50.00	2.00	44.12	15.33	0.3066	676
1968	444.48	50.00	2.00	8.89	17.46	0.3492	155
1969	154.87	50.00	2.00	3.10	17.90	0.3580	55
1971	360.14	50.00	2.00	7.20	18.77	0.3754	135
1972	11,797.30	50.00	2.00	235.95	19.21	0.3842	4,533
1973	297.71	50.00	2.00	5.95	19.66	0.3932	117
1974	846.21	50.00	2.00	16.92	20.10	0.4020	340
1975	588.38	50.00	2.00	11.77	20.55	0.4110	242
1976	1,335.89	50.00	2.00	26.72	21.01	0.4202	561
1977	2,755.15	50.00	2.00	55.10	21.46	0.4292	1,183
1978	65,368.37	50.00	2.00	1,307.37	21.92	0.4384	28,657
1979	722.10	49.99	2.00	14.44	22.37	0.4475	323
1980	5,580.22	49.98	2.00	111.60	22.82	0.4566	2,548
1981	3,955.84	49.97	2.00	79.12	23.27	0.4657	1,842
1983	394.44	49.93	2.00	7.89	24.17	0.4841	191
1985	30,441.97	49.87	2.01	611.88	25.05	0.5023	15,291
1986	12,898.90	49.83	2.01	259.27	25.48	0.5113	6,596
1987	5,226.36	49.79	2.01	105.05	25.91	0.5204	2,720
1988	90,033.41	49.73	2.01	1,809.67	26.34	0.5297	47,687
1989	46,998.35	49.67	2.01	944.67	26.77	0.5390	25,330

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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -20							
1990	103,700.00	49.60	2.02	2,094.74	27.19	0.5482	56,847
1991	86,220.26	49.53	2.02	1,741.65	27.61	0.5574	48,063
1992	154,860.92	49.44	2.02	3,128.19	28.02	0.5668	87,767
1995	7,060.20	49.13	2.04	144.03	29.25	0.5954	4,203
1997	262,724.85	48.87	2.05	5,385.86	30.05	0.6149	161,550
1998	59,761.88	48.73	2.05	1,225.12	30.45	0.6249	37,343
1999	20,467.71	48.58	2.06	421.63	30.85	0.6350	12,998
2000	12,918.53	48.41	2.07	267.41	31.24	0.6453	8,337
2001	17,351.32	48.23	2.07	359.17	31.64	0.6560	11,383
2002	16,621.76	48.05	2.08	345.73	32.03	0.6666	11,080
2003	221,149.40	47.85	2.09	4,622.02	32.42	0.6775	149,835
2004	87,172.01	47.64	2.10	1,830.61	32.81	0.6887	60,036
2008	399,345.73	46.67	2.14	8,546.00	34.37	0.7365	294,098
2010	1,064,981.53	46.11	2.17	23,110.10	35.15	0.7623	811,846
2011	73,492.10	45.81	2.18	1,602.13	35.55	0.7760	57,032
2012	181,245.94	45.50	2.20	3,987.41	35.94	0.7899	143,164
2014	3,012,525.40	44.84	2.23	67,179.32	36.75	0.8196	2,469,006
2015	355,507.77	44.49	2.25	7,998.92	37.15	0.8350	296,856
2016	71,081.76	44.12	2.27	1,613.56	37.57	0.8515	60,529
2017	1,513,600.24	43.75	2.29	34,661.45	37.98	0.8681	1,313,972
2018	2,132,122.16	43.35	2.31	49,252.02	38.41	0.8860	1,889,146
2019	5,843,164.95	42.95	2.33	136,145.74	38.84	0.9043	5,284,032
2023	3,466,094.12	41.19	2.43	84,226.09	40.70	0.9881	3,424,848
	19,457,054.65			445,785.14			16,836,213
NET SALVAGE ADJUSTMENT				89,157.03			3,367,243
	19,457,054.65			534,942.17			20,203,456
COMPOSITE REMAINING LIFE, YEARS..						37.77	
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -20							
1965	35,403.72	50.00	2.00	708.07	16.18	0.3236	11,457
1975	1,964.00	50.00	2.00	39.28	20.55	0.4110	807

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MCCLOUD-PIT
INTERIM SURVIVOR CURVE.. IOWA 50-S0
PROBABLE RETIREMENT YEAR.. 7-2075
NET SALVAGE PERCENT.. -20

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1979	8,440.73	49.99	2.00	168.81	22.37	0.4475	3,777
1980	2,014.94	49.98	2.00	40.30	22.82	0.4566	920
1983	7,853.16	49.93	2.00	157.06	24.16	0.4839	3,800
1985	27,038.63	49.86	2.01	543.48	25.03	0.5020	13,574
1986	4,638.10	49.82	2.01	93.23	25.47	0.5112	2,371
1991	31,128.88	49.51	2.02	628.80	27.58	0.5571	17,341
1992	111,924.20	49.42	2.02	2,260.87	27.99	0.5664	63,391
1993	31,587.01	49.32	2.03	641.22	28.40	0.5758	18,189
1994	59,241.22	49.22	2.03	1,202.60	28.81	0.5853	34,676
1995	165,335.38	49.10	2.04	3,372.84	29.21	0.5949	98,360
1996	2,773.36	48.97	2.04	56.58	29.61	0.6047	1,677
1997	378,176.85	48.84	2.05	7,752.63	30.01	0.6145	232,375
1998	78,585.42	48.69	2.05	1,611.00	30.41	0.6246	49,081
1999	31,786.50	48.54	2.06	654.80	30.80	0.6345	20,169
2000	17,603.39	48.37	2.07	364.39	31.19	0.6448	11,351
2001	19,885.99	48.19	2.08	413.63	31.58	0.6553	13,032
2002	18,799.11	48.00	2.08	391.02	31.97	0.6660	12,521
2003	15,999.60	47.80	2.09	334.39	32.36	0.6770	10,832
2004	20,729.04	47.58	2.10	435.31	32.75	0.6883	14,268
2009	67,162.10	46.33	2.16	1,450.70	34.68	0.7485	50,274
2010	81,038.00	46.04	2.17	1,758.52	35.07	0.7617	61,729
2012	47,115.02	45.42	2.20	1,036.53	35.86	0.7895	37,198
2013	160,280.27	45.09	2.22	3,558.22	36.26	0.8042	128,893
2014	421,091.13	44.75	2.23	9,390.33	36.66	0.8192	344,966
2015	109,884.93	44.40	2.25	2,472.41	37.06	0.8347	91,719
2016	68,420.84	44.03	2.27	1,553.15	37.47	0.8510	58,227
	2,025,901.52			43,090.17			1,406,975
NET SALVAGE ADJUSTMENT				8,618.03			281,395
	2,025,901.52			51,708.20			1,688,370

COMPOSITE REMAINING LIFE, YEARS.. 32.65

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
POE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -20							
1958	20,830.22	50.00	2.00	416.60	13.25	0.2650	5,520
1987	2,787.49	49.26	2.03	56.59	25.15	0.5106	1,423
1989	4,097.85	49.03	2.04	83.60	25.86	0.5274	2,161
1990	1,202.13	48.90	2.04	24.52	26.21	0.5360	644
1997	161,859.05	47.67	2.10	3,399.04	28.57	0.5993	97,007
1999	13,724.92	47.22	2.12	290.97	29.21	0.6186	8,490
2000	8,546.86	46.97	2.13	182.05	29.54	0.6289	5,375
2001	9,628.37	46.71	2.14	206.05	29.85	0.6391	6,153
2002	9,080.16	46.44	2.15	195.22	30.17	0.6497	5,899
2003	1,259.56	46.16	2.17	27.33	30.49	0.6605	832
2009	28,248.36	44.19	2.26	638.41	32.38	0.7327	20,699
2013	3,712.27	42.60	2.35	87.24	33.65	0.7899	2,932
2015	109,306.33	41.73	2.40	2,623.35	34.31	0.8222	89,871
2019	600,000.36	39.81	2.51	15,060.01	35.67	0.8960	537,606
	974,283.93			23,290.98			784,612
NET SALVAGE ADJUSTMENT				4,658.20			156,922
	974,283.93			27,949.18			941,534
	COMPOSITE REMAINING LIFE, YEARS..					33.69	
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -20							
1928	1,302.00	50.00	2.00	26.04	1.65	0.0330	43
1944	610.00	50.00	2.00	12.20	7.68	0.1536	94
1948	767.00	50.00	2.00	15.34	9.24	0.1848	142
1953	1,287.00	49.96	2.00	25.74	11.05	0.2212	285
1958	767.00	49.81	2.01	15.42	12.59	0.2528	194
1960	1,619.00	49.70	2.01	32.54	13.13	0.2642	428
1962	626.20	49.56	2.02	12.65	13.63	0.2750	172
1964	785.00	49.39	2.02	15.86	14.09	0.2853	224
1965	296.15	49.29	2.03	6.01	14.32	0.2905	86
1966	7,843.08	49.18	2.03	159.21	14.53	0.2955	2,317
1968	2,685.84	48.93	2.04	54.79	14.94	0.3053	820

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -20							
1969	598.01	48.79	2.05	12.26	15.13	0.3101	185
1980	2,679.00	46.51	2.15	57.60	16.94	0.3642	976
1981	1,191.00	46.23	2.16	25.73	17.08	0.3695	440
1983	15,188.00	45.63	2.19	332.62	17.35	0.3802	5,775
1984	570.00	45.31	2.21	12.60	17.48	0.3858	220
1985	13,353.26	44.98	2.22	296.44	17.61	0.3915	5,228
1988	39,777.00	43.91	2.28	906.92	17.98	0.4095	16,287
1993	85,814.12	41.84	2.39	2,050.96	18.56	0.4436	38,066
1996	21,831.63	40.43	2.47	539.24	18.89	0.4672	10,200
1997	113,111.58	39.93	2.50	2,827.79	19.00	0.4758	53,822
1998	42,750.37	39.42	2.54	1,085.86	19.10	0.4845	20,714
1999	11,013.70	38.90	2.57	283.05	19.21	0.4938	5,439
2000	11,712.61	38.36	2.61	305.70	19.31	0.5034	5,896
2001	22,666.40	37.81	2.64	598.39	19.41	0.5134	11,636
2002	8,438.69	37.24	2.69	227.00	19.52	0.5242	4,423
2003	4,664.45	36.66	2.73	127.34	19.62	0.5352	2,496
2004	4,374.83	36.07	2.77	121.18	19.72	0.5467	2,392
2005	209,771.10	35.46	2.82	5,915.55	19.82	0.5589	117,249
2006	3,116.07	34.84	2.87	89.43	19.92	0.5718	1,782
2007	8.23	34.21	2.92	0.24	20.02	0.5852	5
2008	100,155.94	33.56	2.98	2,984.65	20.12	0.5995	60,045
2011	466,810.38	31.54	3.17	14,797.89	20.43	0.6478	302,376
2012	3,111,973.76	30.84	3.24	100,827.95	20.53	0.6657	2,071,610
2014	14,247.59	29.40	3.40	484.42	20.74	0.7054	10,051
2015	21,923.12	28.66	3.49	765.12	20.85	0.7275	15,949
2016	216,861.70	27.91	3.58	7,763.65	20.96	0.7510	162,861
	4,563,190.81			143,815.38			2,930,928
NET SALVAGE ADJUSTMENT				28,763.08			586,186
	4,563,190.81			172,578.46			3,517,114
COMPOSITE REMAINING LIFE, YEARS..						20.38	

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -20							
1919	1,756.41						
1921	19.91						
1929	512.69	50.00	2.00	10.25	2.02	0.0404	21
1930	137.46	50.00	2.00	2.75	2.39	0.0478	7
1931	1,841.11	50.00	2.00	36.82	2.76	0.0552	102
1942	6,683.97	50.00	2.00	133.68	6.91	0.1382	924
1948	596.38	50.00	2.00	11.93	9.24	0.1848	110
1950	303.79	50.00	2.00	6.08	10.03	0.2006	61
1953	414.35	50.00	2.00	8.29	11.23	0.2246	93
1954	1,989.49	50.00	2.00	39.79	11.63	0.2326	463
1955	565.81	50.00	2.00	11.32	12.03	0.2406	136
1957	920.18	50.00	2.00	18.40	12.85	0.2570	236
1958	533.17	50.00	2.00	10.66	13.25	0.2650	141
1959	1,513.57	50.00	2.00	30.27	13.67	0.2734	414
1961	321.74	50.00	2.00	6.43	14.49	0.2898	93
1962	1,347.10	50.00	2.00	26.94	14.91	0.2982	402
1963	908.00	50.00	2.00	18.16	15.33	0.3066	278
1965	911.67	50.00	2.00	18.23	16.18	0.3236	295
1966	258.84	50.00	2.00	5.18	16.60	0.3320	86
1968	558.89	50.00	2.00	11.18	17.46	0.3492	195
1969	3,373.00	50.00	2.00	67.46	17.90	0.3580	1,208
1971	860.89	50.00	2.00	17.22	18.77	0.3754	323
1972	2,369.84	50.00	2.00	47.40	19.21	0.3842	910
1973	2,586.66	50.00	2.00	51.73	19.66	0.3932	1,017
1975	1,697.91	50.00	2.00	33.96	20.55	0.4110	698
1980	1,389.81	49.99	2.00	27.80	22.84	0.4569	635
1982	209.01	49.98	2.00	4.18	23.76	0.4754	99
1983	1,044.06	49.96	2.00	20.88	24.21	0.4846	506
1985	29,107.62	49.92	2.00	582.15	25.12	0.5032	14,647
1986	157,281.07	49.89	2.00	3,145.62	25.57	0.5125	80,611
1987	10,487.29	49.85	2.01	210.79	26.01	0.5218	5,472
1988	381.50	49.81	2.01	7.67	26.45	0.5310	203
1990	47,221.82	49.70	2.01	949.16	27.33	0.5499	25,967
1991	10,841.71	49.64	2.01	217.92	27.76	0.5592	6,063
1992	8,799.23	49.57	2.02	177.74	28.19	0.5687	5,004
1993	181,148.56	49.49	2.02	3,659.20	28.62	0.5783	104,758
1996	43,116.14	49.19	2.03	875.26	29.88	0.6074	26,190
1997	633,004.65	49.07	2.04	12,913.29	30.30	0.6175	390,874
1998	469,439.98	48.94	2.04	9,576.58	30.71	0.6275	294,574

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -20							
1999	86,715.64	48.80	2.05	1,777.67	31.12	0.6377	55,299
2000	240,190.67	48.65	2.06	4,947.93	31.53	0.6481	155,668
2001	133,649.98	48.49	2.06	2,753.19	31.94	0.6587	88,034
2002	50,621.97	48.32	2.07	1,047.87	32.35	0.6695	33,891
2003	71,851.57	48.14	2.08	1,494.51	32.76	0.6805	48,896
2004	22,325.67	47.95	2.09	466.61	33.16	0.6916	15,439
2005	321,209.02	47.74	2.09	6,713.27	33.57	0.7032	225,868
2006	115,876.45	47.53	2.10	2,433.41	33.98	0.7149	82,842
2007	334,332.43	47.30	2.11	7,054.41	34.38	0.7269	243,010
2008	1,311,428.74	47.06	2.12	27,802.29	34.79	0.7393	969,500
2009	1,101,432.63	46.80	2.14	23,570.66	35.20	0.7521	828,432
2010	2,645,806.82	46.54	2.15	56,884.85	35.60	0.7649	2,023,857
2011	127,487.79	46.26	2.16	2,753.74	36.02	0.7786	99,267
2013	641,407.41	45.66	2.19	14,046.82	36.85	0.8071	517,648
2014	1.23	45.34	2.21	0.03	37.27	0.8220	1
2015	982,038.45	45.01	2.22	21,801.25	37.69	0.8374	822,330
2016	505,245.33	44.67	2.24	11,317.50	38.12	0.8534	431,161
2017	369,523.55	44.31	2.26	8,351.23	38.56	0.8702	321,570
2018	1,664,659.95	43.94	2.28	37,954.25	39.00	0.8876	1,477,502
2019	1,949,091.07	43.55	2.30	44,829.09	39.45	0.9059	1,765,604
2021	213,784.48	42.74	2.34	5,002.56	40.39	0.9450	202,031
	14,515,136.13			315,995.51			11,371,666
NET SALVAGE ADJUSTMENT				63,199.10			2,274,333
	14,515,136.13			379,194.61			13,645,999
	COMPOSITE REMAINING LIFE, YEARS..					35.99	
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -20							
1927	497.09	50.00	2.00	9.94	1.29	0.0258	13
1965	675.63	46.65	2.14	14.46	7.42	0.1591	107
1975	797.05	43.32	2.31	18.41	7.73	0.1784	142
1979	869.41	41.61	2.40	20.87	7.83	0.1882	164

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -20							
1981	7,563.30	40.67	2.46	186.06	7.87	0.1935	1,464
1986	28,310.97	38.09	2.63	744.58	7.98	0.2095	5,931
1987	6,827.25	37.53	2.66	181.60	8.00	0.2132	1,455
1992	22,133.97	34.53	2.90	641.89	8.09	0.2343	5,186
1995	466,090.97	32.56	3.07	14,308.99	8.14	0.2500	116,523
1997	98,057.82	31.19	3.21	3,147.66	8.18	0.2623	25,717
1998	32,499.24	30.48	3.28	1,065.98	8.19	0.2687	8,733
1999	8,333.33	29.76	3.36	280.00	8.21	0.2759	2,299
2000	4,609.02	29.03	3.44	158.55	8.23	0.2835	1,307
2001	5,198.85	28.28	3.54	184.04	8.24	0.2914	1,515
2002	4,909.87	27.53	3.63	178.23	8.26	0.3000	1,473
2003	682.00	26.76	3.74	25.51	8.28	0.3094	211
2004	57,014.25	25.97	3.85	2,195.05	8.29	0.3192	18,200
2006	8,978.37	24.38	4.10	368.11	8.32	0.3413	3,064
2007	48.54	23.56	4.24	2.06	8.34	0.3540	17
2015	43,409.63	16.64	6.01	2,608.92	8.47	0.5090	22,096
	797,506.56			26,340.91			215,617
NET SALVAGE ADJUSTMENT				5,268.18			43,123
	797,506.56			31,609.09			258,740
	COMPOSITE REMAINING LIFE, YEARS..					8.19	
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -20							
1947	352.33	49.97	2.00	7.05	8.69	0.1739	61
1950	1,144.79	49.91	2.00	22.90	9.58	0.1920	220
1951	1,212.14	49.88	2.00	24.24	9.85	0.1975	239
1952	2,579.57	49.85	2.01	51.85	10.11	0.2028	523
1953	1,204.93	49.80	2.01	24.22	10.36	0.2080	251
1954	3,447.92	49.75	2.01	69.30	10.59	0.2129	734
1955	11,985.14	49.69	2.01	240.90	10.82	0.2178	2,610
1956	747.30	49.63	2.01	15.02	11.03	0.2222	166
1957	419.69	49.55	2.02	8.48	11.23	0.2266	95

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -20							
1958	8,737.66	49.47	2.02	176.50	11.43	0.2311	2,019
1959	11,084.33	49.38	2.03	225.01	11.62	0.2353	2,608
1961	6,633.26	49.17	2.03	134.66	11.97	0.2434	1,615
1962	2,989.40	49.05	2.04	60.98	12.13	0.2473	739
1963	795.33	48.92	2.04	16.22	12.29	0.2512	200
1964	664.83	48.78	2.05	13.63	12.44	0.2550	170
1965	941.63	48.63	2.06	19.40	12.59	0.2589	244
1966	1,177.83	48.47	2.06	24.26	12.73	0.2626	309
1968	3,067.88	48.11	2.08	63.81	13.00	0.2702	829
1969	3,413.04	47.91	2.09	71.33	13.13	0.2741	935
1972	1,951.05	47.26	2.12	41.36	13.49	0.2854	557
1973	2,497.39	47.01	2.13	53.19	13.60	0.2893	722
1975	480.55	46.49	2.15	10.33	13.81	0.2971	143
1980	931.75	44.95	2.22	20.68	14.30	0.3181	296
1982	32,082.72	44.25	2.26	725.07	14.48	0.3272	10,498
1984	1,673.04	43.49	2.30	38.48	14.65	0.3369	564
1985	679.11	43.09	2.32	15.76	14.73	0.3418	232
1986	18,113.09	42.67	2.34	423.85	14.81	0.3471	6,287
1989	26,075.97	41.34	2.42	631.04	15.04	0.3638	9,487
1990	7,033.26	40.87	2.45	172.31	15.12	0.3700	2,602
1992	4,118.08	39.89	2.51	103.36	15.26	0.3826	1,575
1993	13,607.43	39.38	2.54	345.63	15.33	0.3893	5,297
1994	14,940.27	38.86	2.57	383.96	15.40	0.3963	5,921
1997	130,008.83	37.20	2.69	3,497.24	15.61	0.4196	54,554
1998	20,967.64	36.62	2.73	572.42	15.68	0.4282	8,978
1999	11,051.09	36.02	2.78	307.22	15.74	0.4370	4,829
2000	6,109.49	35.41	2.82	172.29	15.81	0.4465	2,728
2001	6,889.06	34.79	2.87	197.72	15.87	0.4562	3,143
2002	6,503.40	34.16	2.93	190.55	15.94	0.4666	3,035
2003	903.12	33.51	2.98	26.91	16.00	0.4775	431
2004	26,583.23	32.84	3.05	810.79	16.07	0.4893	13,008
2006	4,199.13	31.48	3.18	133.53	16.20	0.5146	2,161
2007	23.84	30.78	3.25	0.77	16.26	0.5283	13
2011	240,730.56	27.84	3.59	8,642.23	16.52	0.5934	142,847

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YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -20							
2013	71,776.40	26.30	3.80	2,727.50	16.65	0.6331	45,440
2015	50,982.30	24.71	4.05	2,064.78	16.79	0.6795	34,641
2016	169,090.09	23.90	4.18	7,067.97	16.86	0.7054	119,283
	932,600.89			30,646.70			493,839
NET SALVAGE ADJUSTMENT				6,129.34			98,768
	932,600.89			36,776.04			592,607
	COMPOSITE REMAINING LIFE, YEARS..					16.11	
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -20							
1983	13,786.35	49.99	2.00	275.73	24.25	0.4851	6,688
1984	13,950,462.34	49.98	2.00	279,009.25	24.72	0.4946	6,899,899
1986	26.34	49.94	2.00	0.53	25.65	0.5136	14
1987	2.91	49.92	2.00	0.06	26.11	0.5230	2
1988	276.60	49.89	2.00	5.53	26.56	0.5324	147
1989	267.52	49.85	2.01	5.38	27.02	0.5420	145
1990	53.75	49.81	2.01	1.08	27.47	0.5515	30
1991	1,880.58	49.76	2.01	37.80	27.92	0.5611	1,055
1992	344.00	49.70	2.01	6.91	28.37	0.5708	196
1993	11,529.45	49.64	2.01	231.74	28.82	0.5806	6,694
1994	3,810.84	49.57	2.02	76.98	29.26	0.5903	2,249
1995	35,464.28	49.49	2.02	716.38	29.70	0.6001	21,283
1996	45,370.01	49.40	2.02	916.47	30.14	0.6101	27,681
1997	210,989.41	49.30	2.03	4,283.09	30.58	0.6203	130,873
1998	106,365.07	49.19	2.03	2,159.21	31.01	0.6304	67,054
1999	16,129.28	49.07	2.04	329.04	31.44	0.6407	10,334
2000	16,449.03	48.94	2.04	335.56	31.87	0.6512	10,712
2001	10,033.49	48.80	2.05	205.69	32.30	0.6619	6,641
2002	37,721.46	48.65	2.06	777.06	32.73	0.6728	25,377
2003	61,963.04	48.49	2.06	1,276.44	33.16	0.6839	42,373
2004	46,307.54	48.32	2.07	958.57	33.59	0.6952	32,191
2005	224,932.35	48.14	2.08	4,678.59	34.02	0.7067	158,957

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -20							
2006	228,904.44	47.95	2.09	4,784.10	34.44	0.7183	164,411
2007	23.84	47.74	2.09	0.50	34.87	0.7304	17
2008	25,824.62	47.53	2.10	542.32	35.30	0.7427	19,180
2009	242,051.54	47.30	2.11	5,107.29	35.73	0.7554	182,843
2010	99,696.87	47.06	2.12	2,113.57	36.16	0.7684	76,605
2011	210,616.89	46.80	2.14	4,507.20	36.59	0.7818	164,669
2012	128,999.80	46.54	2.15	2,773.50	37.03	0.7957	102,640
2013	96,376.09	46.26	2.16	2,081.72	37.47	0.8100	78,064
2014	1,257,502.10	45.96	2.18	27,413.55	37.91	0.8249	1,037,251
2015	3,564,402.73	45.66	2.19	78,060.42	38.36	0.8401	2,994,526
2016	1,385,082.01	45.34	2.21	30,610.31	38.81	0.8560	1,185,602
2018	503,246.52	44.67	2.24	11,272.72	39.74	0.8896	447,708
2019	11,776,933.39	44.31	2.26	266,158.69	40.21	0.9075	10,687,214
2020	719,102.29	43.94	2.28	16,395.53	40.70	0.9263	666,076
2021	610,257.08	43.55	2.30	14,035.91	41.20	0.9460	577,328
2022	1,400,519.29	43.15	2.32	32,492.05	41.71	0.9666	1,353,784
2023	5,403.79	42.74	2.34	126.45	42.25	0.9885	5,342
	37,049,108.93			794,762.92			27,193,855
NET SALVAGE ADJUSTMENT				158,952.58			5,438,771
	37,049,108.93			953,715.50			32,632,626
COMPOSITE REMAINING LIFE, YEARS..						34.22	
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -20							
1987	4,416.00	37.10	2.70	119.23	7.37	0.1987	877
1988	1,053.00	36.52	2.74	28.85	7.39	0.2024	213
1991	1,546.00	34.69	2.88	44.52	7.44	0.2145	332
1997	63,798.46	30.66	3.26	2,079.83	7.52	0.2453	15,648
1998	34,849.78	29.94	3.34	1,163.98	7.54	0.2518	8,777
1999	5,409.80	29.21	3.42	185.02	7.55	0.2585	1,398
2000	2,987.26	28.47	3.51	104.85	7.56	0.2655	793
2001	3,365.24	27.72	3.61	121.49	7.58	0.2735	920

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -20							
2002	3,173.60	26.95	3.71	117.74	7.59	0.2816	894
2003	440.25	26.17	3.82	16.82	7.61	0.2908	128
2008	171,301.80	22.10	4.52	7,742.84	7.67	0.3471	59,452
2015	10,961.56	15.96	6.27	687.29	7.77	0.4868	5,337
	303,302.75			12,412.46			94,769
NET SALVAGE ADJUSTMENT				2,482.49			18,954
	303,302.75			14,894.95			113,723
	COMPOSITE REMAINING LIFE, YEARS..					7.63	
COAL CANYON							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -20							
2015	10,961.56	10.34	9.67	1,059.98	1.99	0.1925	2,110
	10,961.56			1,059.98			2,110
NET SALVAGE ADJUSTMENT				212.00			422
	10,961.56			1,271.98			2,532
	COMPOSITE REMAINING LIFE, YEARS..					1.99	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -20							
1950	541.00	49.03	2.04	11.04	4.96	0.1012	55
1976	2,053.00	41.73	2.40	49.27	5.53	0.1325	272
1982	1,473.00	38.77	2.58	38.00	5.60	0.1444	213
1986	3,237.00	36.52	2.74	88.69	5.64	0.1544	500
1987	13,638.00	35.92	2.78	379.14	5.65	0.1573	2,145
1997	73,644.24	29.21	3.42	2,518.63	5.73	0.1962	14,447
1998	47,161.64	28.47	3.51	1,655.37	5.74	0.2016	9,509

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 335.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 50-S0							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -20							
1999	6,211.27	27.72	3.61	224.23	5.75	0.2074	1,288
2000	3,429.79	26.95	3.71	127.25	5.76	0.2137	733
2001	3,863.80	26.17	3.82	147.60	5.77	0.2205	852
2002	3,643.85	25.38	3.94	143.57	5.77	0.2273	828
2003	505.40	24.58	4.07	20.57	5.78	0.2352	119
2004	24,559.46	23.76	4.21	1,033.95	5.79	0.2437	5,985
2006	1,651.36	22.10	4.52	74.64	5.80	0.2624	433
2007	8,662.56	21.25	4.71	408.01	5.81	0.2734	2,368
2015	163,198.35	14.12	7.08	11,554.44	5.88	0.4164	67,961
	357,473.72			18,474.40			107,708
NET SALVAGE ADJUSTMENT				3,694.88			21,542
	357,473.72			22,169.28			129,250
	COMPOSITE REMAINING LIFE, YEARS..					5.83	
	151,085,726.60			5,683,583.14			130,910,945
	COMPOSITE REMAINING LIFE, YEARS..					23.03	

ACCOUNT 336 (FERC) ROADS, RAILROADS AND BRIDGES

Asset Class EHP33600, EHH33600

This account includes the cost of roads, railways, trails, bridges, and trestles used primarily as production facilities. The account includes those roads, trails, etc. necessary to connect the plant with highway transportation systems.

SERVICE LIFE ANALYSIS

Discussion — Actuarial analysis was performed for this account for interim retirements and various bands were analyzed. The analysis included bands that excluded moderately larger retirements that occurred in the mid to late 1990s. The impact of these bands was not too significant, and the statistical indications for each band were relatively similar. Better fitting curves typically had average service lives in the 75 to 80-year range with mid or low-mid curve types. Retirements often occur with relicensing, as roads are repaved and improved concurrent with other relicensing work. The currently authorized interim survivor curve is the 80-S1.

Conclusion: The 80-S1 continues to be a good fit of the data and is an appropriate estimate for this account. This estimate is consistent with the expectations for this account and with the estimates used by others for similar property.

Recommendation: Use an 80-S1 survivor curve for interim retirements for this account.

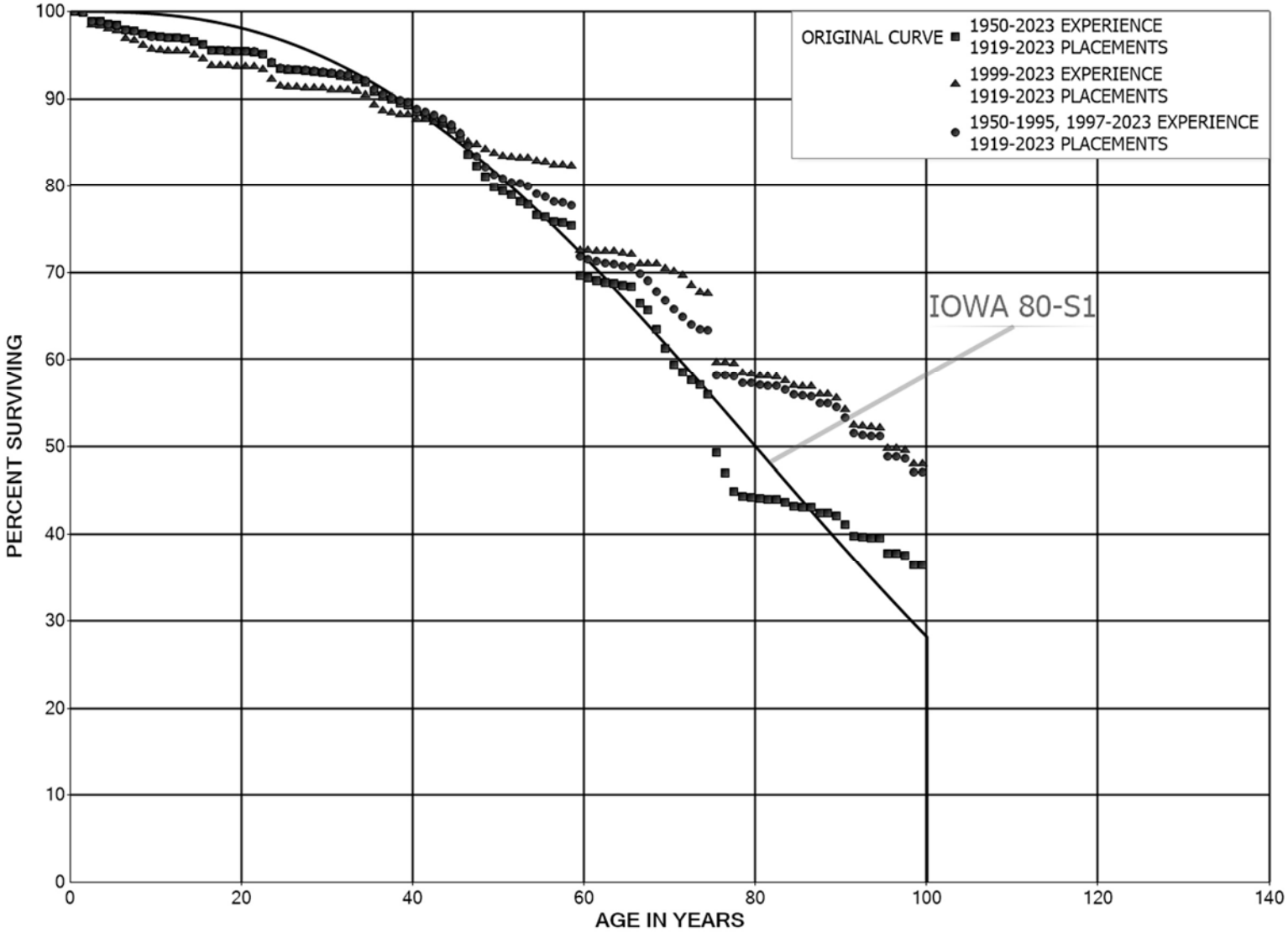
NET SALVAGE ANALYSIS

Discussion: There has been little gross salvage recorded for this account. From 2004 through 2008 there were no retirements recorded but cost of removal was recorded. This activity is not considered to be indicative of future experience. These years were not given consideration in the analysis. The average interim net salvage from the overall analysis is (93) percent but is impacted by the years 2004 to 2008. However, the most recent five-year average is (108). The currently authorized interim net salvage estimate is (25) percent.

Conclusion: The currently authorized interim net salvage estimate continues to be reasonable for this account.

Recommendation: While the data varies year to year – which is not uncommon for this type of property – the more recent data indicates fairly negative net salvage. For this study, the recommendation is to continue to use (25) percent net salvage estimate. This amount is adjusted to apply to only interim retirements, resulting in a (6) percent estimate for this account.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 336 ROADS, RAILROADS AND BRIDGES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,694,750	2,989	0.0000	1.0000	100.00
0.5	115,470,577	234,250	0.0020	0.9980	100.00
1.5	109,030,221	1,005,383	0.0092	0.9908	99.79
2.5	103,120,624	37,656	0.0004	0.9996	98.87
3.5	101,880,523	311,369	0.0031	0.9969	98.84
4.5	96,498,222	123,826	0.0013	0.9987	98.54
5.5	86,718,805	489,654	0.0056	0.9944	98.41
6.5	80,985,446	137,368	0.0017	0.9983	97.85
7.5	74,332,353	239,545	0.0032	0.9968	97.69
8.5	72,097,284	186,454	0.0026	0.9974	97.37
9.5	69,997,550	70,351	0.0010	0.9990	97.12
10.5	68,206,457	49,690	0.0007	0.9993	97.02
11.5	62,617,944	39,218	0.0006	0.9994	96.95
12.5	60,747,931	60,625	0.0010	0.9990	96.89
13.5	46,875,139	151,856	0.0032	0.9968	96.80
14.5	45,627,085	160,441	0.0035	0.9965	96.48
15.5	42,015,502	285,345	0.0068	0.9932	96.14
16.5	41,205,749	13,047	0.0003	0.9997	95.49
17.5	40,910,172	21,845	0.0005	0.9995	95.46
18.5	40,311,207	20,469	0.0005	0.9995	95.41
19.5	40,552,346	8,373	0.0002	0.9998	95.36
20.5	40,186,219	15,123	0.0004	0.9996	95.34
21.5	39,608,219	122,510	0.0031	0.9969	95.30
22.5	39,728,567	396,187	0.0100	0.9900	95.01
23.5	39,399,649	258,209	0.0066	0.9934	94.06
24.5	39,240,865	50,426	0.0013	0.9987	93.45
25.5	38,808,060	37,335	0.0010	0.9990	93.33
26.5	36,458,507	32,896	0.0009	0.9991	93.24
27.5	36,205,921	29,872	0.0008	0.9992	93.15
28.5	35,783,612	30,696	0.0009	0.9991	93.08
29.5	36,022,546	72,264	0.0020	0.9980	93.00
30.5	36,597,028	89,031	0.0024	0.9976	92.81
31.5	35,914,822	50,501	0.0014	0.9986	92.58
32.5	33,125,729	85,783	0.0026	0.9974	92.45
33.5	32,946,736	154,293	0.0047	0.9953	92.21
34.5	32,757,422	322,346	0.0098	0.9902	91.78
35.5	32,412,524	223,644	0.0069	0.9931	90.88
36.5	32,043,888	97,186	0.0030	0.9970	90.25
37.5	28,950,905	153,520	0.0053	0.9947	89.98
38.5	28,711,972	78,625	0.0027	0.9973	89.50

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,907,288	163,215	0.0082	0.9918	89.26
40.5	12,264,639	70,349	0.0057	0.9943	88.52
41.5	12,176,146	50,126	0.0041	0.9959	88.02
42.5	11,837,009	57,607	0.0049	0.9951	87.65
43.5	11,740,410	97,811	0.0083	0.9917	87.23
44.5	11,573,136	130,203	0.0113	0.9887	86.50
45.5	11,422,557	249,625	0.0219	0.9781	85.53
46.5	11,093,527	187,411	0.0169	0.9831	83.66
47.5	10,848,504	158,288	0.0146	0.9854	82.24
48.5	10,663,083	156,283	0.0147	0.9853	81.04
49.5	10,326,084	56,064	0.0054	0.9946	79.86
50.5	10,217,988	60,656	0.0059	0.9941	79.42
51.5	10,110,021	92,705	0.0092	0.9908	78.95
52.5	9,681,201	50,462	0.0052	0.9948	78.23
53.5	9,417,724	139,271	0.0148	0.9852	77.82
54.5	8,910,270	33,568	0.0038	0.9962	76.67
55.5	8,814,185	65,774	0.0075	0.9925	76.38
56.5	8,621,854	11,920	0.0014	0.9986	75.81
57.5	8,549,206	36,225	0.0042	0.9958	75.71
58.5	6,479,540	492,423	0.0760	0.9240	75.38
59.5	5,968,845	26,454	0.0044	0.9956	69.66
60.5	5,854,719	23,008	0.0039	0.9961	69.35
61.5	5,772,780	18,238	0.0032	0.9968	69.07
62.5	5,638,211	9,228	0.0016	0.9984	68.86
63.5	5,601,401	16,266	0.0029	0.9971	68.74
64.5	5,502,277	9,567	0.0017	0.9983	68.54
65.5	4,079,156	111,495	0.0273	0.9727	68.43
66.5	3,928,779	46,225	0.0118	0.9882	66.55
67.5	3,880,983	134,938	0.0348	0.9652	65.77
68.5	3,691,968	124,760	0.0338	0.9662	63.48
69.5	3,528,597	111,334	0.0316	0.9684	61.34
70.5	3,310,850	48,912	0.0148	0.9852	59.40
71.5	3,215,987	47,378	0.0147	0.9853	58.53
72.5	3,150,721	32,136	0.0102	0.9898	57.66
73.5	2,809,287	57,811	0.0206	0.9794	57.08
74.5	2,622,325	311,815	0.1189	0.8811	55.90
75.5	2,077,521	94,929	0.0457	0.9543	49.25
76.5	1,981,669	91,822	0.0463	0.9537	47.00
77.5	1,888,768	24,419	0.0129	0.9871	44.83
78.5	1,864,349	2,813	0.0015	0.9985	44.25

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1950-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,252,357	4,786	0.0038	0.9962	44.18
80.5	1,231,566	404	0.0003	0.9997	44.01
81.5	1,213,744	1,931	0.0016	0.9984	44.00
82.5	1,209,195	9,624	0.0080	0.9920	43.93
83.5	1,188,350	10,003	0.0084	0.9916	43.58
84.5	1,169,809	3,552	0.0030	0.9970	43.21
85.5	1,153,125	1,083	0.0009	0.9991	43.08
86.5	1,127,813	16,505	0.0146	0.9854	43.04
87.5	1,100,640	870	0.0008	0.9992	42.41
88.5	1,098,948	7,227	0.0066	0.9934	42.37
89.5	1,005,494	23,801	0.0237	0.9763	42.10
90.5	980,517	32,767	0.0334	0.9666	41.10
91.5	947,197	3,037	0.0032	0.9968	39.73
92.5	936,977	1,513	0.0016	0.9984	39.60
93.5	787,291	1,382	0.0018	0.9982	39.54
94.5	779,455	34,461	0.0442	0.9558	39.47
95.5	739,878		0.0000	1.0000	37.72
96.5	656,274	3,982	0.0061	0.9939	37.72
97.5	632,071	19,176	0.0303	0.9697	37.49
98.5	534,786	1	0.0000	1.0000	36.35
99.5	533,896		0.0000	1.0000	36.35
100.5	529,228	2,248	0.0042	0.9958	36.35
101.5	517,925		0.0000	1.0000	36.20
102.5	512,804	519	0.0010	0.9990	36.20
103.5	488,118	36,512	0.0748	0.9252	36.16
104.5					33.46

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	85,512,235	476	0.0000	1.0000	100.00
0.5	78,750,307	227,358	0.0029	0.9971	100.00
1.5	74,657,263	1,002,116	0.0134	0.9866	99.71
2.5	68,943,011	33,017	0.0005	0.9995	98.37
3.5	68,366,808	302,369	0.0044	0.9956	98.33
4.5	63,014,844	113,263	0.0018	0.9982	97.89
5.5	52,565,378	479,996	0.0091	0.9909	97.71
6.5	47,448,458	126,153	0.0027	0.9973	96.82
7.5	43,377,816	233,286	0.0054	0.9946	96.56
8.5	41,230,973	173,374	0.0042	0.9958	96.05
9.5	39,150,471	55,889	0.0014	0.9986	95.64
10.5	37,561,368	38,838	0.0010	0.9990	95.50
11.5	32,125,260	4,595	0.0001	0.9999	95.41
12.5	33,400,800	6,501	0.0002	0.9998	95.39
13.5	19,961,755	92,496	0.0046	0.9954	95.37
14.5	27,515,568	123,114	0.0045	0.9955	94.93
15.5	31,336,988	266,126	0.0085	0.9915	94.51
16.5	30,843,656	2,237	0.0001	0.9999	93.70
17.5	30,949,222	8,196	0.0003	0.9997	93.70
18.5	30,461,728	3,099	0.0001	0.9999	93.67
19.5	30,394,253	673	0.0000	1.0000	93.66
20.5	30,044,510	2,248	0.0001	0.9999	93.66
21.5	29,384,409	100,313	0.0034	0.9966	93.65
22.5	29,350,734	369,708	0.0126	0.9874	93.33
23.5	28,933,026	228,319	0.0079	0.9921	92.16
24.5	28,954,526	34,027	0.0012	0.9988	91.43
25.5	28,405,497	19,830	0.0007	0.9993	91.32
26.5	26,086,852	12,401	0.0005	0.9995	91.26
27.5	26,083,869	8,014	0.0003	0.9997	91.22
28.5	25,664,752	11,572	0.0005	0.9995	91.19
29.5	26,023,205	44,789	0.0017	0.9983	91.15
30.5	25,884,853	21,863	0.0008	0.9992	90.99
31.5	25,275,557	819	0.0000	1.0000	90.91
32.5	22,611,841	10,203	0.0005	0.9995	90.91
33.5	24,694,862	133,109	0.0054	0.9946	90.87
34.5	24,545,118	291,222	0.0119	0.9881	90.38
35.5	24,341,474	178,674	0.0073	0.9927	89.31
36.5	24,091,510	74,511	0.0031	0.9969	88.65
37.5	21,142,586	40,790	0.0019	0.9981	88.38
38.5	21,044,177	4,735	0.0002	0.9998	88.21

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,399,010	74,388	0.0060	0.9940	88.19
40.5	6,274,526	6,622	0.0011	0.9989	87.66
41.5	6,303,825	16,453	0.0026	0.9974	87.57
42.5	6,001,475	10,839	0.0018	0.9982	87.34
43.5	6,473,471	27,285	0.0042	0.9958	87.18
44.5	6,436,504	55,145	0.0086	0.9914	86.81
45.5	6,468,641	77,068	0.0119	0.9881	86.07
46.5	6,359,027	22,008	0.0035	0.9965	85.04
47.5	6,297,543	40,537	0.0064	0.9936	84.75
48.5	6,543,918	38,570	0.0059	0.9941	84.20
49.5	6,474,004	24,815	0.0038	0.9962	83.71
50.5	6,680,365	8,105	0.0012	0.9988	83.39
51.5	6,626,936	4,807	0.0007	0.9993	83.29
52.5	6,288,759	4,633	0.0007	0.9993	83.23
53.5	6,080,675	22,438	0.0037	0.9963	83.16
54.5	6,333,981	7,130	0.0011	0.9989	82.86
55.5	6,284,744	24,326	0.0039	0.9961	82.76
56.5	6,177,216	1,454	0.0002	0.9998	82.44
57.5	6,120,168	8,546	0.0014	0.9986	82.42
58.5	4,094,529	485,614	0.1186	0.8814	82.31
59.5	3,600,320	2,759	0.0008	0.9992	72.55
60.5	3,524,439	2,493	0.0007	0.9993	72.49
61.5	3,490,611	1,132	0.0003	0.9997	72.44
62.5	3,386,423	659	0.0002	0.9998	72.42
63.5	3,359,057	13,043	0.0039	0.9961	72.40
64.5	3,364,278	1,967	0.0006	0.9994	72.12
65.5	1,949,969	29,695	0.0152	0.9848	72.08
66.5	1,892,711	1,339	0.0007	0.9993	70.98
67.5	1,898,479	72	0.0000	1.0000	70.93
68.5	2,024,369	13,766	0.0068	0.9932	70.93
69.5	1,978,686	10,828	0.0055	0.9945	70.45
70.5	1,885,278	12,259	0.0065	0.9935	70.06
71.5	1,914,106	31,402	0.0164	0.9836	69.61
72.5	1,885,908	19,272	0.0102	0.9898	68.46
73.5	1,646,288	4,226	0.0026	0.9974	67.76
74.5	1,739,257	204,196	0.1174	0.8826	67.59
75.5	1,306,969	364	0.0003	0.9997	59.65
76.5	1,315,503	2,697	0.0021	0.9979	59.64
77.5	1,317,123	24,419	0.0185	0.9815	59.52
78.5	1,318,772	2,813	0.0021	0.9979	58.41

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,252,357	4,786	0.0038	0.9962	58.29
80.5	1,231,566	404	0.0003	0.9997	58.06
81.5	1,213,744	1,931	0.0016	0.9984	58.05
82.5	1,209,195	9,624	0.0080	0.9920	57.95
83.5	1,188,350	10,003	0.0084	0.9916	57.49
84.5	1,169,809	3,552	0.0030	0.9970	57.01
85.5	1,153,125	1,083	0.0009	0.9991	56.84
86.5	1,127,813	16,505	0.0146	0.9854	56.78
87.5	1,100,640	870	0.0008	0.9992	55.95
88.5	1,098,948	7,227	0.0066	0.9934	55.91
89.5	1,005,494	23,801	0.0237	0.9763	55.54
90.5	980,517	32,767	0.0334	0.9666	54.22
91.5	947,197	3,037	0.0032	0.9968	52.41
92.5	936,977	1,513	0.0016	0.9984	52.24
93.5	787,291	1,382	0.0018	0.9982	52.16
94.5	779,455	34,461	0.0442	0.9558	52.07
95.5	739,878		0.0000	1.0000	49.77
96.5	656,274	3,982	0.0061	0.9939	49.77
97.5	632,071	19,176	0.0303	0.9697	49.46
98.5	534,786	1	0.0000	1.0000	47.96
99.5	533,896		0.0000	1.0000	47.96
100.5	529,228	2,248	0.0042	0.9958	47.96
101.5	517,925		0.0000	1.0000	47.76
102.5	512,804	519	0.0010	0.9990	47.76
103.5	488,118	36,512	0.0748	0.9252	47.71
104.5					44.14

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	122,348,463	2,925	0.0000	1.0000	100.00
0.5	114,800,416	233,965	0.0020	0.9980	100.00
1.5	108,999,320	1,005,383	0.0092	0.9908	99.79
2.5	102,878,868	37,499	0.0004	0.9996	98.87
3.5	101,249,856	310,918	0.0031	0.9969	98.84
4.5	93,746,263	121,382	0.0013	0.9987	98.53
5.5	86,624,972	489,501	0.0057	0.9943	98.41
6.5	80,949,277	137,029	0.0017	0.9983	97.85
7.5	74,132,402	239,545	0.0032	0.9968	97.68
8.5	71,933,242	184,069	0.0026	0.9974	97.37
9.5	66,858,208	70,351	0.0011	0.9989	97.12
10.5	67,809,460	48,647	0.0007	0.9993	97.02
11.5	53,787,075	11,630	0.0002	0.9998	96.95
12.5	53,178,284	37,053	0.0007	0.9993	96.93
13.5	46,571,006	150,858	0.0032	0.9968	96.86
14.5	45,219,685	159,049	0.0035	0.9965	96.55
15.5	41,902,499	284,626	0.0068	0.9932	96.21
16.5	41,134,877	12,643	0.0003	0.9997	95.55
17.5	40,885,343	21,093	0.0005	0.9995	95.52
18.5	40,179,657	20,032	0.0005	0.9995	95.47
19.5	40,446,162	7,498	0.0002	0.9998	95.43
20.5	40,148,264	15,123	0.0004	0.9996	95.41
21.5	39,351,129	120,008	0.0030	0.9970	95.37
22.5	39,620,158	393,433	0.0099	0.9901	95.08
23.5	39,359,186	257,241	0.0065	0.9935	94.14
24.5	38,874,601	46,447	0.0012	0.9988	93.52
25.5	38,550,880	37,335	0.0010	0.9990	93.41
26.5	36,058,669	27,066	0.0008	0.9992	93.32
27.5	36,132,248	29,341	0.0008	0.9992	93.25
28.5	35,777,869	30,696	0.0009	0.9991	93.17
29.5	35,937,419	68,856	0.0019	0.9981	93.09
30.5	34,267,754	37,174	0.0011	0.9989	92.92
31.5	35,896,436	50,501	0.0014	0.9986	92.82
32.5	33,011,241	84,186	0.0026	0.9974	92.68
33.5	32,865,113	151,371	0.0046	0.9954	92.45
34.5	32,636,038	322,346	0.0099	0.9901	92.02
35.5	32,384,731	223,644	0.0069	0.9931	91.11
36.5	31,958,261	97,186	0.0030	0.9970	90.48
37.5	27,419,690	115,017	0.0042	0.9958	90.21
38.5	28,644,310	73,451	0.0026	0.9974	89.83

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,904,173	163,215	0.0082	0.9918	89.60
40.5	11,682,170	46,920	0.0040	0.9960	88.87
41.5	12,101,510	44,342	0.0037	0.9963	88.51
42.5	11,729,350	57,607	0.0049	0.9951	88.18
43.5	11,689,632	96,259	0.0082	0.9918	87.75
44.5	11,554,999	130,203	0.0113	0.9887	87.03
45.5	10,946,586	184,443	0.0168	0.9832	86.05
46.5	10,860,366	153,387	0.0141	0.9859	84.60
47.5	10,556,111	154,527	0.0146	0.9854	83.40
48.5	10,552,640	111,514	0.0106	0.9894	82.18
49.5	10,318,249	53,942	0.0052	0.9948	81.31
50.5	10,208,424	60,656	0.0059	0.9941	80.89
51.5	9,272,652	10,819	0.0012	0.9988	80.41
52.5	9,659,418	49,875	0.0052	0.9948	80.31
53.5	9,286,351	101,343	0.0109	0.9891	79.90
54.5	8,900,946	31,749	0.0036	0.9964	79.03
55.5	8,789,500	62,112	0.0071	0.9929	78.75
56.5	8,610,386	11,128	0.0013	0.9987	78.19
57.5	8,534,326	36,077	0.0042	0.9958	78.09
58.5	6,451,429	492,189	0.0763	0.9237	77.76
59.5	5,955,014	26,199	0.0044	0.9956	71.83
60.5	5,851,563	21,945	0.0038	0.9962	71.51
61.5	5,670,647	17,754	0.0031	0.9969	71.24
62.5	5,635,377	8,436	0.0015	0.9985	71.02
63.5	5,589,134	15,788	0.0028	0.9972	70.91
64.5	5,491,052	8,229	0.0015	0.9985	70.71
65.5	3,774,912	43,469	0.0115	0.9885	70.61
66.5	3,917,940	43,811	0.0112	0.9888	69.79
67.5	3,743,448	63,051	0.0168	0.9832	69.01
68.5	3,497,713	50,095	0.0143	0.9857	67.85
69.5	3,436,603	51,520	0.0150	0.9850	66.88
70.5	3,216,509	43,522	0.0135	0.9865	65.88
71.5	2,986,343	44,081	0.0148	0.9852	64.98
72.5	3,136,992	23,304	0.0074	0.9926	64.03
73.5	2,749,909	8,252	0.0030	0.9970	63.55
74.5	2,509,310	204,196	0.0814	0.9186	63.36
75.5	1,956,886	364	0.0002	0.9998	58.20
76.5	1,346,967	2,697	0.0020	0.9980	58.19
77.5	1,888,768	24,419	0.0129	0.9871	58.08
78.5	1,864,349	2,813	0.0015	0.9985	57.33

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1950-1995, 1997-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,252,357	4,786	0.0038	0.9962	57.24
80.5	1,231,566	404	0.0003	0.9997	57.02
81.5	1,213,744	1,931	0.0016	0.9984	57.00
82.5	1,209,195	9,624	0.0080	0.9920	56.91
83.5	1,188,350	10,003	0.0084	0.9916	56.46
84.5	1,169,809	3,552	0.0030	0.9970	55.98
85.5	1,153,125	1,083	0.0009	0.9991	55.81
86.5	1,127,813	16,505	0.0146	0.9854	55.76
87.5	1,100,640	870	0.0008	0.9992	54.94
88.5	1,098,948	7,227	0.0066	0.9934	54.90
89.5	1,005,494	23,801	0.0237	0.9763	54.54
90.5	980,517	32,767	0.0334	0.9666	53.25
91.5	947,197	3,037	0.0032	0.9968	51.47
92.5	936,977	1,513	0.0016	0.9984	51.30
93.5	787,291	1,382	0.0018	0.9982	51.22
94.5	779,455	34,461	0.0442	0.9558	51.13
95.5	739,878		0.0000	1.0000	48.87
96.5	656,274	3,982	0.0061	0.9939	48.87
97.5	632,071	19,176	0.0303	0.9697	48.57
98.5	534,786	1	0.0000	1.0000	47.10
99.5	533,896		0.0000	1.0000	47.10
100.5	529,228	2,248	0.0042	0.9958	47.10
101.5	517,925		0.0000	1.0000	46.90
102.5	512,804	519	0.0010	0.9990	46.90
103.5	488,118	36,512	0.0748	0.9252	46.85
104.5					43.35

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004		1,082				1,082-	
2005		14,462				14,462-	
2006		48,646				48,646-	
2007		22,553				22,553-	
2008		69,938			0	69,938-	
2009	274,561	38,171	14		0	38,171-	14-
2010	616	245,687			0	245,687-	
2011	2,197	18,005	819		0	18,005-	819-
2012	13,156	0			0	0	
2013	15,763	61,969	393		0	61,969-	393-
2014	1,095,369	802,948	73		0	802,948-	73-
2015	112,366	295,270	263		0	295,270-	263-
2016	1,218,006	538,200	44		0	538,200-	44-
2017	839,656	688,156	82		0	688,156-	82-
2018	17,742	183,758			0	183,758-	
2019		418,937				418,937-	
2020	533,938	22,983-	4-	14,989	3	37,972	7
2021	101,810	123,951	122	62,756	62	61,196-	60-
2022	675,158	1,098,316	163		0	1,098,316-	163-
2023	842,662	750,079	89	27,820-	3-	777,899-	92-
TOTAL	5,743,001	5,397,143	94	49,924	1	5,347,219-	93-
THREE-YEAR MOVING AVERAGES							
04-06		21,397				21,397-	
05-07		28,554				28,554-	
06-08		47,046			0	47,046-	
07-09	91,520	43,554	48		0	43,554-	48-
08-10	91,726	117,932	129		0	117,932-	129-
09-11	92,458	100,621	109		0	100,621-	109-
10-12	5,323	87,897			0	87,897-	
11-13	10,372	26,658	257		0	26,658-	257-
12-14	374,763	288,306	77		0	288,306-	77-
13-15	407,833	386,729	95		0	386,729-	95-
14-16	808,580	545,472	67		0	545,472-	67-
15-17	723,343	507,208	70		0	507,208-	70-
16-18	691,802	470,038	68		0	470,038-	68-
17-19	285,799	430,284	151		0	430,284-	151-
18-20	183,893	193,237	105	4,996	3	188,241-	102-
19-21	211,916	173,301	82	25,915	12	147,387-	70-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336 ROADS, RAILROADS AND BRIDGES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	436,969	399,761	91	25,915	6	373,846-	86-
21-23	539,877	657,449	122	11,645	2	645,803-	120-
FIVE-YEAR AVERAGE							
19-23	430,714	473,660	110	9,985	2	463,675-	108-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISCELLANEOUS HYDRO							
SURVIVOR CURVE.. IOWA 35-R4							
NET SALVAGE PERCENT.. -6							
1926	3,926.00						
1944	4,983.00						
1949	13,459.00						
1952	1,335.00						
1960	23,905.00						
1966	5,401.00						
1972	643.00	35.00	2.86	18.39	0.40	0.0114	7
1973	1,036.00	35.00	2.86	29.63	0.60	0.0171	18
1974	94,686.00	35.00	2.86	2,708.02	0.81	0.0231	2,191
1979	8,975.00	35.00	2.86	256.68	2.01	0.0574	515
1981	17,178.00	35.00	2.86	491.29	2.55	0.0729	1,252
2007	43,750.00	35.00	2.86	1,251.25	18.84	0.5383	23,550
2008	77,482.00	35.00	2.86	2,215.99	19.77	0.5649	43,766
2016	959,115.39	35.00	2.86	27,430.70	27.53	0.7866	754,411
2018	27,415.87	35.00	2.86	784.09	29.51	0.8431	23,115
	1,283,290.26			35,186.04			848,825
NET SALVAGE ADJUSTMENT				2,111.16			50,930
	1,283,290.26			37,297.20			899,755
	COMPOSITE REMAINING LIFE, YEARS..					24.12	
POTTER VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 4-2028							
NET SALVAGE PERCENT.. -6							
1952	3,874.00	64.98	1.54	59.66	4.16	0.0640	248
1990	81,222.00	36.80	2.72	2,209.24	4.28	0.1163	9,446
1994	5,873.00	33.14	3.02	177.36	4.29	0.1295	760
2002	292,913.19	25.57	3.91	11,452.91	4.30	0.1682	49,259
	383,882.19			13,899.17			59,713
NET SALVAGE ADJUSTMENT				833.95			3,583
	383,882.19			14,733.12			63,296
	COMPOSITE REMAINING LIFE, YEARS..					4.30	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -6							
1930	128,587.62	75.27	1.33	1,710.22	6.85	0.0910	11,703
1934	86,226.38	74.12	1.35	1,164.06	6.92	0.0934	8,050
1936	2,502.17	73.48	1.36	34.03	6.95	0.0946	237
1937	20,573.62	73.14	1.37	281.86	6.97	0.0953	1,961
1938	7,663.01	72.79	1.37	104.98	6.99	0.0960	736
1939	5,387.75	72.44	1.38	74.35	7.00	0.0966	521
1940	1,344.72	72.07	1.39	18.69	7.02	0.0974	131
1944	1,262.23	70.49	1.42	17.92	7.08	0.1004	127
1947	922.00	69.18	1.45	13.37	7.12	0.1029	95
1948	213,627.63	68.72	1.46	3,118.96	7.13	0.1038	22,164
1952	4,877.32	66.78	1.50	73.16	7.18	0.1075	524
1953	77,833.00	66.27	1.51	1,175.28	7.20	0.1087	8,457
1954	3,394.00	65.74	1.52	51.59	7.21	0.1097	372
1955	2,450.52	65.20	1.53	37.49	7.22	0.1107	271
1957	7,371.91	64.10	1.56	115.00	7.24	0.1130	833
1959	6,123.71	62.94	1.59	97.37	7.27	0.1155	707
1963	5,239.19	60.50	1.65	86.45	7.31	0.1208	633
1964	17,390.00	59.87	1.67	290.41	7.32	0.1223	2,126
1965	5,868.23	59.22	1.69	99.17	7.33	0.1238	726
1966	16,452.85	58.56	1.71	281.34	7.34	0.1253	2,062
1967	5,140.23	57.89	1.73	88.93	7.35	0.1270	653
1968	7,665.02	57.21	1.75	134.14	7.36	0.1287	986
1969	3,541.54	56.52	1.77	62.69	7.37	0.1304	462
1970	9,806.97	55.82	1.79	175.54	7.38	0.1322	1,297
1971	300.32	55.11	1.81	5.44	7.39	0.1341	40
1972	4,405.98	54.39	1.84	81.07	7.40	0.1361	599
1973	39,668.13	53.66	1.86	737.83	7.41	0.1381	5,478
1974	60,109.31	52.92	1.89	1,136.07	7.42	0.1402	8,428
1975	3,457.27	52.17	1.92	66.38	7.43	0.1424	492
1976	9,267.17	51.41	1.95	180.71	7.44	0.1447	1,341
1977	65,934.00	50.64	1.97	1,298.90	7.45	0.1471	9,700
1978	7,314.35	49.86	2.01	147.02	7.46	0.1496	1,094
1981	11,602.18	47.47	2.11	244.81	7.48	0.1576	1,828
1982	15,201.29	46.65	2.14	325.31	7.49	0.1606	2,441
1983	4,756.00	45.83	2.18	103.68	7.50	0.1637	778
1986	175,822.43	43.31	2.31	4,061.50	7.53	0.1739	30,568
1987	114,248.97	42.46	2.36	2,696.28	7.54	0.1776	20,288

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MOKELUMNE							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2031							
NET SALVAGE PERCENT.. -6							
1989	714.02	40.72	2.46	17.56	7.55	0.1854	132
1992	185,539.89	38.07	2.63	4,879.70	7.58	0.1991	36,943
1993	11,831.70	37.17	2.69	318.27	7.58	0.2039	2,413
1994	1,355.00	36.27	2.76	37.40	7.59	0.2093	284
1995	631,038.00	35.36	2.83	17,858.38	7.60	0.2149	135,629
1996	1,669.00	34.45	2.90	48.40	7.61	0.2209	369
1997	24,025.19	33.52	2.98	715.95	7.61	0.2270	5,454
2005	424,008.32	25.97	3.85	16,324.32	7.67	0.2953	125,227
2006	21,079.27	25.01	4.00	843.17	7.67	0.3067	6,465
2008	925,443.29	23.07	4.33	40,071.69	7.69	0.3333	308,478
2010	643,229.86	21.12	4.73	30,424.77	7.70	0.3646	234,509
2015	415,845.25	16.20	6.17	25,657.65	7.72	0.4765	198,167
2016	3,008,851.61	15.21	6.57	197,681.55	7.73	0.5082	1,529,159
2017	2,516,946.61	14.22	7.03	176,941.35	7.73	0.5436	1,368,212
2020	1,210,077.41	11.24	8.90	107,696.89	7.74	0.6886	833,271
2021	1,563,854.83	10.24	9.77	152,788.62	7.74	0.7559	1,182,055
	12,738,848.27			792,697.67			6,115,676
NET SALVAGE ADJUSTMENT				47,561.86			366,941
	12,738,848.27			840,259.53			6,482,617
COMPOSITE REMAINING LIFE, YEARS..						7.72	
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -6							
1927	83,604.00	80.00	1.25	1,045.05	19.25	0.2406	20,117
1958	617.08	78.83	1.27	7.84	30.40	0.3856	238
1959	27,609.00	78.72	1.27	350.63	30.75	0.3906	10,785
1962	20,171.00	78.36	1.28	258.19	31.79	0.4057	8,183
1971	152,972.00	76.84	1.30	1,988.64	34.88	0.4539	69,439
1972	15,444.00	76.63	1.30	200.77	35.22	0.4596	7,098
1973	1,679.00	76.41	1.31	21.99	35.56	0.4654	781
1980	2,398.00	74.60	1.34	32.13	37.93	0.5085	1,219
1992	291,659.00	70.31	1.42	4,141.56	41.92	0.5962	173,893

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BALCH							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -6							
2000	27,640.45	66.57	1.50	414.61	44.54	0.6691	18,493
2011	1,514,034.48	60.24	1.66	25,132.97	48.02	0.7971	1,206,897
2018	928,033.90	55.53	1.80	16,704.61	50.05	0.9013	836,446
2022	1,226,523.56	52.61	1.90	23,303.95	51.11	0.9715	1,191,555
	4,292,385.47			73,602.94			3,545,144
NET SALVAGE ADJUSTMENT				4,416.18			212,709
	4,292,385.47			78,019.12			3,757,853
COMPOSITE REMAINING LIFE, YEARS..						48.17	
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -6							
1924	0.30				13.39	0.1703	
1930	0.31				14.04	0.1805	
1932	0.20				14.24	0.1839	
1940	0.57	75.73	1.32	0.01	14.97	0.1977	
1942	0.43	75.21	1.33	0.01	15.14	0.2013	
1943	0.60	74.93	1.33	0.01	15.22	0.2031	
1944	602,933.56	74.64	1.34	8,079.31	15.30	0.2050	123,589
1951	1,099.31	72.35	1.38	15.17	15.83	0.2188	241
1952	1,133.42	71.98	1.39	15.75	15.90	0.2209	250
1953	495.03	71.59	1.40	6.93	15.97	0.2231	110
1954	6,495.00	71.20	1.40	90.93	16.04	0.2253	1,463
1955	34,064.37	70.80	1.41	480.31	16.11	0.2275	7,751
1956	1,308.63	70.38	1.42	18.58	16.18	0.2299	301
1957	7,434.32	69.95	1.43	106.31	16.25	0.2323	1,727
1958	1,234.68	69.52	1.44	17.78	16.32	0.2348	290
1959	7,029.01	69.07	1.45	101.92	16.38	0.2372	1,667
1962	0.71	67.65	1.48	0.01	16.57	0.2449	
1963	0.91	67.16	1.49	0.01	16.64	0.2478	
1965	17,054.37	66.14	1.51	257.52	16.76	0.2534	4,322
1966	1.12	65.61	1.52	0.02	16.82	0.2564	
1969	71,623.31	63.95	1.56	1,117.32	17.00	0.2658	19,040

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PIT 3, 4, 5							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 6-2043							
NET SALVAGE PERCENT.. -6							
1970	9,057.31	63.38	1.58	143.11	17.06	0.2692	2,438
1973	3.25	61.59	1.62	0.05	17.23	0.2798	1
1974	5.45	60.98	1.64	0.09	17.29	0.2835	2
1976	6.80	59.71	1.67	0.11	17.40	0.2914	2
1977	65.94	59.06	1.69	1.11	17.46	0.2956	19
1984	128,733.20	54.21	1.84	2,368.69	17.83	0.3289	42,342
1985	1,249.89	53.47	1.87	23.37	17.88	0.3344	418
1986	39,787.53	52.73	1.90	755.96	17.93	0.3400	13,529
1988	14,227.53	51.21	1.95	277.44	18.03	0.3521	5,009
1991	253,785.99	48.87	2.05	5,202.61	18.18	0.3720	94,411
1992	21,066.03	48.07	2.08	438.17	18.23	0.3792	7,989
1993	946.08	47.26	2.12	20.06	18.28	0.3868	366
2000	9,208.35	41.38	2.42	222.84	18.60	0.4495	4,139
2007	38,445.44	35.13	2.85	1,095.70	18.90	0.5380	20,684
2008	4,097.06	34.22	2.92	119.63	18.94	0.5535	2,268
2010	11,329,901.06	32.36	3.09	350,093.94	19.01	0.5875	6,655,750
2011	30,380.61	31.43	3.18	966.10	19.05	0.6061	18,414
2012	5,385,141.87	30.49	3.28	176,632.65	19.09	0.6261	3,371,691
2013	267,656.29	29.55	3.38	9,046.78	19.12	0.6470	173,184
2015	635,158.36	27.65	3.62	22,992.73	19.19	0.6940	440,819
2017	343,855.57	25.73	3.89	13,375.98	19.25	0.7482	257,256
2021	3,450,246.39	21.85	4.58	158,021.28	19.36	0.8860	3,057,056
2022	4,999,501.09	20.88	4.79	239,476.10	19.38	0.9282	4,640,337
2023	1,111,687.52	19.90	5.03	55,917.88	19.40	0.9749	1,083,751
	28,826,124.77			1,047,500.28			20,052,626
NET SALVAGE ADJUSTMENT				62,850.02			1,203,158
	28,826,124.77			1,110,350.30			21,255,784

COMPOSITE REMAINING LIFE, YEARS.. 19.14

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KILARC-COW CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 12-2024							
NET SALVAGE PERCENT.. -6							
1919	26,723.00	76.33	1.31	350.07	0.98	0.0128	343
1959	1,496.00	58.73	1.70	25.43	0.99	0.0169	25
1963	929.00	56.00	1.79	16.63	0.99	0.0177	16
1973	3,150.00	48.47	2.06	64.89	0.99	0.0204	64
1982	2,943.00	40.94	2.44	71.81	1.00	0.0244	72
1985	59,357.00	38.30	2.61	1,549.22	1.00	0.0261	1,550
	94,598.00			2,078.05			2,070
NET SALVAGE ADJUSTMENT				124.68			124
	94,598.00			2,202.73			2,194
	COMPOSITE REMAINING LIFE, YEARS..					1.00	
BUCKS CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 12-2072							
NET SALVAGE PERCENT.. -6							
1933	1,176.00	79.89	1.25	14.70	21.21	0.2655	312
1942	2,061.00	79.58	1.26	25.97	24.18	0.3039	626
1943	2,176.00	79.52	1.26	27.42	24.51	0.3082	671
1954	8,011.00	78.57	1.27	101.74	27.97	0.3560	2,852
1984	18,471.00	71.00	1.41	260.44	36.64	0.5161	9,532
1991	10,046.00	67.90	1.47	147.68	38.56	0.5679	5,705
1997	1,479,872.85	64.79	1.54	22,790.04	40.17	0.6200	917,521
2008	1,546,032.55	58.06	1.72	26,591.76	43.01	0.7408	1,145,285
2018	51,128.74	50.83	1.97	1,007.24	45.36	0.8924	45,627
	3,118,975.14			50,966.99			2,128,131
NET SALVAGE ADJUSTMENT				3,058.02			127,688
	3,118,975.14			54,025.01			2,255,819
	COMPOSITE REMAINING LIFE, YEARS..					41.76	

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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DESABLA-CENTERVILLE							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 10-2038							
NET SALVAGE PERCENT.. -6							
1919	19,565.62	78.67	1.27	248.48	10.82	0.1375	2,691
1938	476.63	75.02	1.33	6.34	12.08	0.1610	77
1940	1,165.12	74.45	1.34	15.61	12.18	0.1636	191
1943	830.07	73.51	1.36	11.29	12.34	0.1679	139
1948	4,494.88	71.72	1.39	62.48	12.58	0.1754	788
1954	1,271.19	69.22	1.44	18.31	12.84	0.1855	236
1960	2,936.34	66.31	1.51	44.34	13.08	0.1973	579
1961	932.02	65.78	1.52	14.17	13.12	0.1995	186
1962	1,835.00	65.25	1.53	28.08	13.16	0.2017	370
1963	22,488.68	64.70	1.55	348.57	13.19	0.2039	4,585
1971	80,230.00	59.92	1.67	1,339.84	13.48	0.2250	18,049
1980	856.00	53.72	1.86	15.92	13.78	0.2565	220
1984	73,047.97	50.70	1.97	1,439.05	13.90	0.2742	20,027
1986	176,101.00	49.14	2.04	3,592.46	13.96	0.2841	50,029
1987	753.00	48.34	2.07	15.59	13.99	0.2894	218
1988	776.00	47.53	2.10	16.30	14.02	0.2950	229
1989	33,083.38	46.72	2.14	707.98	14.05	0.3007	9,949
1990	2,027.00	45.90	2.18	44.19	14.08	0.3068	622
1991	2,337,070.00	45.07	2.22	51,882.95	14.11	0.3131	731,667
1995	3,966.69	41.67	2.40	95.20	14.22	0.3413	1,354
1998	583,784.28	39.04	2.56	14,944.88	14.30	0.3663	213,834
2003	48,206.05	34.52	2.90	1,397.98	14.43	0.4180	20,151
2007	116,060.90	30.81	3.25	3,771.98	14.52	0.4713	54,697
2008	276,219.46	29.86	3.35	9,253.35	14.54	0.4869	134,502
2009	12,877.59	28.92	3.46	445.56	14.57	0.5038	6,488
2014	71,234.55	24.12	4.15	2,956.23	14.67	0.6082	43,326
2016	251,097.91	22.18	4.51	11,324.52	14.70	0.6628	166,418
2019	1,957,387.65	19.24	5.20	101,784.16	14.75	0.7666	1,500,592
	6,080,774.98			205,825.81			2,982,214
NET SALVAGE ADJUSTMENT				12,349.55			178,933
	6,080,774.98			218,175.36			3,161,147

COMPOSITE REMAINING LIFE, YEARS.. 14.49

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KERCKHOFF 2							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 11-2076							
NET SALVAGE PERCENT.. -6							
1983	7,406,655.00	72.85	1.37	101,471.17	38.01	0.5218	3,864,496
1994	695.00	68.33	1.46	10.15	41.41	0.6060	421
1996	24,176.00	67.37	1.48	357.80	42.02	0.6237	15,079
	7,431,526.00			101,839.12			3,879,996
NET SALVAGE ADJUSTMENT				6,110.35			232,800
	7,431,526.00			107,949.47			4,112,796
	COMPOSITE REMAINING LIFE, YEARS..					38.10	
PHOENIX							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 8-2064							
NET SALVAGE PERCENT.. -6							
1931	3,843.06	79.70	1.25	48.04	19.91	0.2498	960
1977	8,324.00	70.45	1.42	118.20	31.00	0.4400	3,663
1995	19,129.24	61.08	1.64	313.72	34.60	0.5665	10,836
1996	27,456.29	60.45	1.65	453.03	34.79	0.5755	15,802
2018	97,977.95	44.09	2.27	2,224.10	38.61	0.8757	85,800
	156,730.54			3,157.09			117,061
NET SALVAGE ADJUSTMENT				189.43			7,024
	156,730.54			3,346.52			124,085
	COMPOSITE REMAINING LIFE, YEARS..					37.08	
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -6							
1919	17,844.23	78.52	1.27	226.62	10.19	0.1298	2,316
1936	145.98	75.23	1.33	1.94	11.17	0.1485	22
1939	146.17	74.37	1.34	1.96	11.31	0.1521	22
1949	3,726.00	70.83	1.41	52.54	11.73	0.1656	617

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BATTLE CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 7-2037							
NET SALVAGE PERCENT.. -6							
1954	2,450.00	68.65	1.46	35.77	11.91	0.1735	425
1955	431.56	68.17	1.47	6.34	11.95	0.1753	76
1956	262.43	67.69	1.48	3.88	11.98	0.1770	46
1957	1,921.85	67.20	1.49	28.64	12.02	0.1789	344
1958	2,073.04	66.69	1.50	31.10	12.05	0.1807	375
1959	898.21	66.18	1.51	13.56	12.08	0.1825	164
1960	741.00	65.65	1.52	11.26	12.12	0.1846	137
1961	776.32	65.11	1.54	11.96	12.15	0.1866	145
1962	9,357.96	64.56	1.55	145.05	12.18	0.1887	1,765
1963	244.53	64.00	1.56	3.81	12.21	0.1908	47
1966	2,535.00	62.25	1.61	40.81	12.31	0.1978	501
1968	573.00	61.03	1.64	9.40	12.37	0.2027	116
1971	3,194.00	59.11	1.69	53.98	12.45	0.2106	673
1974	2,226.09	57.10	1.75	38.96	12.54	0.2196	489
1981	235,429.00	52.04	1.92	4,520.24	12.73	0.2446	57,591
1986	7,093.88	48.14	2.08	147.55	12.86	0.2671	1,895
2010	1,000,629.83	26.77	3.74	37,423.56	13.38	0.4998	500,125
2011	42,416.82	25.81	3.87	1,641.53	13.40	0.5192	22,022
2012	32,184.37	24.85	4.02	1,293.81	13.42	0.5400	17,381
2014	493,094.82	22.91	4.36	21,498.93	13.45	0.5871	289,486
2015	922,285.56	21.94	4.56	42,056.22	13.46	0.6135	565,813
2016	87,175.77	20.96	4.77	4,158.28	13.48	0.6431	56,065
	2,869,857.42			113,457.70			1,518,658
NET SALVAGE ADJUSTMENT				6,807.46			91,119
	2,869,857.42			120,265.16			1,609,777
COMPOSITE REMAINING LIFE, YEARS..						13.39	
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -6							
1919	5,219.00	79.15	1.26	65.76	12.87	0.1626	849
1939	703.00	76.04	1.32	9.28	15.02	0.1975	139
1943	844.00	75.00	1.33	11.23	15.36	0.2048	173

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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CRANE VALLEY							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2043							
NET SALVAGE PERCENT.. -6							
1948	5,922.00	73.48	1.36	80.54	15.76	0.2145	1,270
1949	1,799.00	73.14	1.37	24.65	15.84	0.2166	390
1950	581.00	72.79	1.37	7.96	15.91	0.2186	127
1954	725.00	71.30	1.40	10.15	16.21	0.2274	165
1968	1,876.15	64.65	1.55	29.08	17.12	0.2648	497
1972	752.00	62.35	1.60	12.03	17.36	0.2784	209
1977	3,597.00	59.22	1.69	60.79	17.65	0.2980	1,072
1978	13,061.00	58.56	1.71	223.34	17.71	0.3024	3,950
1979	30,977.00	57.89	1.73	535.90	17.76	0.3068	9,503
1983	5,312.00	55.11	1.81	96.15	17.98	0.3263	1,733
1999	102.77	42.46	2.36	2.43	18.78	0.4423	45
2002	135,832.30	39.85	2.51	3,409.39	18.91	0.4745	64,457
2003	190,132.38	38.96	2.57	4,886.40	18.96	0.4867	92,528
2019	144,663.09	24.04	4.16	6,017.98	19.55	0.8132	117,644
	542,098.69			15,483.06			294,751
NET SALVAGE ADJUSTMENT				928.98			17,685
	542,098.69			16,412.04			312,436
	COMPOSITE REMAINING LIFE, YEARS..					19.04	
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -6							
1949	110,167.00	69.63	1.44	1,586.40	9.59	0.1377	15,173
1950	307,169.00	69.18	1.45	4,453.95	9.61	0.1389	42,669
1953	800.00	67.77	1.48	11.84	9.68	0.1428	114
1955	856.00	66.78	1.50	12.84	9.73	0.1457	125
1959	8,186.00	64.65	1.55	126.88	9.81	0.1517	1,242
1966	4,750.00	60.50	1.65	78.38	9.96	0.1646	782
1968	18,847.00	59.22	1.69	318.51	10.00	0.1689	3,183
1969	547.00	58.56	1.71	9.35	10.01	0.1709	94

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ROCK CREEK							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2034							
NET SALVAGE PERCENT.. -6							
1976	16,250.00	53.66	1.86	302.25	10.14	0.1890	3,071
1977	1,484.00	52.92	1.89	28.05	10.16	0.1920	285
1986	19,341.00	45.83	2.18	421.63	10.31	0.2250	4,351
	488,397.00			7,350.08			71,089
NET SALVAGE ADJUSTMENT				441.00			4,265
	488,397.00			7,791.08			75,354
	COMPOSITE REMAINING LIFE, YEARS..					9.67	
HAAS-KINGS RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 2-2041							
NET SALVAGE PERCENT.. -6							
1958	124,968.00	68.45	1.46	1,824.53	14.70	0.2148	26,838
1959	5,439.00	67.98	1.47	79.95	14.76	0.2171	1,181
1962	25,040.00	66.48	1.50	375.60	14.91	0.2243	5,616
1976	5,991.00	58.17	1.72	103.05	15.56	0.2675	1,603
	161,438.00			2,383.13			35,238
NET SALVAGE ADJUSTMENT				142.99			2,114
	161,438.00			2,526.12			37,352
	COMPOSITE REMAINING LIFE, YEARS..					14.79	
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -6							
1921	5,121.00	80.00	1.25	64.01	17.13	0.2141	1,097
1922	517.00	80.00	1.25	6.46	17.47	0.2184	113
1924	889.00	80.00	1.25	11.11	18.17	0.2271	202
1925	16,981.00	79.99	1.25	212.26	18.52	0.2315	3,932
1926	16,295.00	79.99	1.25	203.69	18.87	0.2359	3,844

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UPPER NF FEATHER RIVER							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 10-2075							
NET SALVAGE PERCENT.. -6							
1928	2,512.00	79.98	1.25	31.40	19.57	0.2447	615
1930	5,543.00	79.97	1.25	69.29	20.28	0.2536	1,406
1931	1,042.00	79.96	1.25	13.02	20.63	0.2580	269
1937	2,184.00	79.86	1.25	27.30	22.73	0.2846	622
1942	796.00	79.71	1.25	9.95	24.45	0.3067	244
1946	1,079.00	79.51	1.26	13.60	25.81	0.3246	350
1958	222,647.00	78.42	1.28	2,849.88	29.78	0.3798	84,550
1959	19,742.00	78.29	1.28	252.70	30.10	0.3845	7,590
1961	637.00	78.00	1.28	8.15	30.75	0.3942	251
1965	2,981.00	77.33	1.29	38.45	32.02	0.4141	1,234
1966	18,922.00	77.14	1.30	245.99	32.33	0.4191	7,930
1969	285,330.81	76.52	1.31	3,737.83	33.27	0.4348	124,059
1980	2,079.00	73.51	1.36	28.27	36.66	0.4987	1,037
1981	24,803.00	73.17	1.37	339.80	36.97	0.5053	12,532
1984	7,302.00	72.10	1.39	101.50	37.88	0.5254	3,836
1986	74,536.00	71.33	1.40	1,043.50	38.48	0.5395	40,209
1988	530.00	70.52	1.42	7.53	39.08	0.5542	294
2009	518,941.64	59.27	1.69	8,770.11	45.17	0.7621	395,491
2011	69,532.05	57.95	1.73	1,202.90	45.71	0.7888	54,845
2012	45,122.17	57.27	1.75	789.64	45.98	0.8029	36,227
2013	127,000.66	56.58	1.77	2,247.91	46.24	0.8173	103,791
2014	121,657.56	55.88	1.79	2,177.67	46.50	0.8321	101,236
2017	668,357.30	53.72	1.86	12,431.45	47.26	0.8798	587,987
2018	9,297,215.09	52.98	1.89	175,717.37	47.51	0.8968	8,337,278
2019	2,031,274.95	52.23	1.91	38,797.35	47.75	0.9142	1,857,052
2021	42,787.39	50.70	1.97	842.91	48.20	0.9507	40,678
	13,634,357.62			252,293.00			11,810,801
NET SALVAGE ADJUSTMENT				15,137.58			708,648
	13,634,357.62			267,430.58			12,519,449

COMPOSITE REMAINING LIFE, YEARS.. 46.81

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MCCLOUD-PIT							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 7-2075							
NET SALVAGE PERCENT.. -6							
1965	1,998,140.00	77.28	1.29	25,776.01	31.95	0.4134	826,091
1970	142,680.00	76.23	1.31	1,869.11	33.51	0.4396	62,721
1975	15,895.00	74.95	1.33	211.40	35.05	0.4677	7,433
1979	812.00	73.75	1.36	11.04	36.27	0.4918	399
1990	9,961.00	69.55	1.44	143.44	39.56	0.5688	5,666
2009	118,995.47	59.11	1.69	2,011.02	45.00	0.7613	90,590
2013	879,550.91	56.41	1.77	15,568.05	46.07	0.8167	718,329
	3,166,034.38			45,590.07			1,711,229
NET SALVAGE ADJUSTMENT				2,735.40			102,674
	3,166,034.38			48,325.47			1,813,903
COMPOSITE REMAINING LIFE, YEARS..						37.54	
POE							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 12-2068							
NET SALVAGE PERCENT.. -6							
1958	1,055,516.00	77.36	1.29	13,616.16	28.17	0.3641	384,356
1959	4,882.00	77.17	1.30	63.47	28.44	0.3685	1,799
1986	17,367.00	68.37	1.46	253.56	35.21	0.5150	8,944
1988	2,967.00	67.41	1.48	43.91	35.68	0.5293	1,570
1993	28,101.00	64.79	1.54	432.76	36.86	0.5689	15,987
1994	5,019.00	64.24	1.56	78.30	37.09	0.5774	2,898
1996	32,832.00	63.09	1.59	522.03	37.55	0.5952	19,541
2017	359,766.85	48.47	2.06	7,411.20	42.01	0.8667	311,817
2019	476,355.59	46.86	2.13	10,146.37	42.37	0.9042	430,711
	1,982,806.44			32,567.76			1,177,623
NET SALVAGE ADJUSTMENT				1,954.07			70,657
	1,982,806.44			34,521.83			1,248,280
COMPOSITE REMAINING LIFE, YEARS..						36.16	

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
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YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPRING GAP-STANISLAUS							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 3-2047							
NET SALVAGE PERCENT.. -6							
1919	327,461.34	79.41	1.26	4,126.01	13.97	0.1759	57,607
1920	22,371.00	79.35	1.26	281.87	14.14	0.1782	3,987
1928	2,604.24	78.60	1.27	33.07	15.35	0.1953	509
1930	14,041.64	78.34	1.28	179.73	15.63	0.1995	2,801
1931	2,298.21	78.21	1.28	29.42	15.76	0.2015	463
1932	553.26	78.06	1.28	7.08	15.90	0.2037	113
1936	8,019.51	77.40	1.29	103.45	16.40	0.2119	1,699
1937	1,471.59	77.22	1.30	19.13	16.53	0.2141	315
1938	4,992.35	77.02	1.30	64.90	16.64	0.2161	1,079
1948	700.98	74.57	1.34	9.39	17.75	0.2380	167
1955	1,655.09	72.25	1.38	22.84	18.43	0.2551	422
1957	727.53	71.50	1.40	10.19	18.62	0.2604	189
1959	894.00	70.69	1.41	12.61	18.80	0.2660	238
1961	112,261.00	69.85	1.43	1,605.33	18.98	0.2717	30,505
1963	54,077.13	68.95	1.45	784.12	19.15	0.2777	15,019
1964	882.00	68.49	1.46	12.88	19.24	0.2809	248
1966	2,025.15	67.53	1.48	29.97	19.41	0.2874	582
1969	6,250.00	66.00	1.52	95.00	19.66	0.2979	1,862
1971	18,721.29	64.93	1.54	288.31	19.82	0.3053	5,715
1973	5,870.00	63.81	1.57	92.16	19.98	0.3131	1,838
1974	3,380.00	63.24	1.58	53.40	20.06	0.3172	1,072
1979	11,786.00	60.19	1.66	195.65	20.44	0.3396	4,002
1991	714.34	51.79	1.93	13.79	21.30	0.4113	294
1993	19,339.32	50.25	1.99	384.85	21.44	0.4267	8,252
1997	442,569.13	47.06	2.12	9,382.47	21.71	0.4613	204,170
2003	45,685.11	42.03	2.38	1,087.31	22.09	0.5256	24,011
2006	124,983.83	39.41	2.54	3,174.59	22.26	0.5648	70,595
2014	904,817.12	32.13	3.11	28,139.81	22.70	0.7065	639,253
2017	138,222.26	29.31	3.41	4,713.38	22.83	0.7789	107,664
	2,279,374.42			54,952.71			1,184,671
NET SALVAGE ADJUSTMENT				3,297.16			71,080
	2,279,374.42			58,249.87			1,255,751

COMPOSITE REMAINING LIFE, YEARS.. 21.56

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -6							
1919	50,377.12	80.00	1.25	629.71	16.44	0.2055	10,352
1920	1,796.00	80.00	1.25	22.45	16.78	0.2098	377
1922	4,854.16	80.00	1.25	60.68	17.48	0.2185	1,061
1923	4,667.59	80.00	1.25	58.34	17.83	0.2229	1,040
1925	61,007.12	80.00	1.25	762.59	18.53	0.2316	14,130
1929	6,453.00	79.98	1.25	80.66	19.95	0.2494	1,610
1935	822.53	79.93	1.25	10.28	22.09	0.2764	227
1940	8,711.65	79.82	1.25	108.90	23.86	0.2989	2,604
1941	2,023.78	79.79	1.25	25.30	24.22	0.3036	614
1942	12,208.00	79.76	1.25	152.60	24.57	0.3081	3,761
1948	8,244.03	79.48	1.26	103.87	26.66	0.3354	2,765
1951	16,788.35	79.28	1.26	211.53	27.69	0.3493	5,864
1952	34,731.16	79.20	1.26	437.61	28.03	0.3539	12,292
1953	27,285.00	79.12	1.26	343.79	28.37	0.3586	9,784
1955	14,619.54	78.93	1.27	185.67	29.05	0.3681	5,381
1957	20,273.57	78.72	1.27	257.47	29.73	0.3777	7,657
1958	6,497.79	78.61	1.27	82.52	30.06	0.3824	2,485
1963	3,570.21	77.92	1.28	45.70	31.72	0.4071	1,453
1965	3,189.00	77.59	1.29	41.14	32.38	0.4173	1,331
1966	10,640.23	77.42	1.29	137.26	32.71	0.4225	4,495
1968	33,556.64	77.04	1.30	436.24	33.36	0.4330	14,531
1969	890.28	76.84	1.30	11.57	33.69	0.4384	390
1970	51,470.40	76.63	1.30	669.12	34.01	0.4438	22,844
1971	49,595.59	76.41	1.31	649.70	34.34	0.4494	22,289
1972	9,301.12	76.18	1.31	121.84	34.66	0.4550	4,232
1973	626.27	75.94	1.32	8.27	34.98	0.4606	288
1974	20,242.37	75.69	1.32	267.20	35.31	0.4665	9,443
1976	17,709.00	75.16	1.33	235.53	35.95	0.4783	8,470
1979	16,913.00	74.30	1.35	228.33	36.91	0.4968	8,402
1983	59,305.81	73.00	1.37	812.49	38.17	0.5229	31,010
1985	11,830.72	72.29	1.38	163.26	38.80	0.5367	6,350
1986	2,426,902.86	71.91	1.39	33,733.95	39.12	0.5440	1,320,259
1991	136,975.49	69.88	1.43	1,958.75	40.69	0.5823	79,758
1992	94,911.08	69.44	1.44	1,366.72	41.00	0.5904	56,039
1993	105,537.96	68.99	1.45	1,530.30	41.31	0.5988	63,194
1994	530.88	68.53	1.46	7.75	41.62	0.6073	322
1997	353,877.26	67.07	1.49	5,272.77	42.54	0.6343	224,450
1998	31,774.95	66.57	1.50	476.62	42.85	0.6437	20,453
2001	37,014.29	64.98	1.54	570.02	43.77	0.6736	24,932

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DRUM-SPAULDING							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 4-2077							
NET SALVAGE PERCENT.. -6							
2002	359,385.89	64.42	1.55	5,570.48	44.07	0.6841	245,856
2004	1,235.79	63.28	1.58	19.53	44.67	0.7059	872
2005	166,164.64	62.70	1.59	2,642.02	44.97	0.7172	119,177
2007	330,087.63	61.49	1.63	5,380.43	45.56	0.7409	244,572
2009	31,858.07	60.24	1.66	528.84	46.14	0.7659	24,401
2011	17,298.03	58.95	1.70	294.07	46.72	0.7925	13,709
2012	91,438.99	58.28	1.72	1,572.75	47.00	0.8065	73,741
2013	458,956.52	57.61	1.74	7,985.84	47.28	0.8207	376,661
2015	33,607.56	56.23	1.78	598.21	47.82	0.8504	28,581
2016	2,124,754.77	55.53	1.80	38,245.59	48.09	0.8660	1,840,080
2017	176,984.14	54.81	1.82	3,221.11	48.36	0.8823	156,157
2018	175,664.79	54.09	1.85	3,249.80	48.61	0.8987	157,868
2019	443,696.78	53.35	1.87	8,297.13	48.87	0.9160	406,440
2022	268,577.64	51.09	1.96	5,264.12	49.59	0.9706	260,692
	8,437,437.04			135,148.42			5,955,746
NET SALVAGE ADJUSTMENT				8,108.91			357,345
	8,437,437.04			143,257.33			6,313,091
	COMPOSITE REMAINING LIFE, YEARS..					44.07	
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -6							
1922	3,683.66	77.31	1.29	47.52	7.39	0.0956	352
1939	1,489.84	72.79	1.37	20.41	7.80	0.1072	160
1942	2,352.40	71.69	1.39	32.70	7.86	0.1096	258
1943	12,154.37	71.30	1.40	170.16	7.88	0.1105	1,343
1954	16,265.00	66.27	1.51	245.60	8.06	0.1216	1,978
1959	559.53	63.52	1.57	8.78	8.13	0.1280	72
1962	2,527.31	61.75	1.62	40.94	8.17	0.1323	334
1963	1,122.00	61.13	1.64	18.40	8.19	0.1340	150
1965	6,208.16	59.87	1.67	103.68	8.22	0.1373	852
1971	31,102.34	55.82	1.79	556.73	8.29	0.1485	4,619
1984	3,768.21	45.83	2.18	82.15	8.44	0.1842	694

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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAT CREEK 1 AND 2							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 9-2032							
NET SALVAGE PERCENT.. -6							
1986	8,665.00	44.16	2.26	195.83	8.46	0.1916	1,660
1988	4,051.00	42.46	2.36	95.60	8.48	0.1997	809
1996	259,460.08	35.36	2.83	7,342.72	8.56	0.2421	62,810
2009	418,118.74	23.07	4.33	18,104.54	8.67	0.3758	157,133
2010	623,588.24	22.10	4.52	28,186.19	8.68	0.3928	244,921
2011	174,000.18	21.12	4.73	8,230.21	8.69	0.4115	71,594
	1,569,116.06			63,482.16			549,739
NET SALVAGE ADJUSTMENT				3,808.93			32,984
	1,569,116.06			67,291.09			582,723
COMPOSITE REMAINING LIFE, YEARS..						8.66	
PIT 1							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 2-2042							
NET SALVAGE PERCENT.. -6							
1925	121.43	78.33	1.28	1.55	12.92	0.1649	20
1972	363.70	61.39	1.63	5.93	16.16	0.2632	96
1974	66.68	60.13	1.66	1.11	16.26	0.2704	18
1986	1,902.13	51.72	1.93	36.71	16.82	0.3252	619
2003	87,678.19	37.55	2.66	2,332.24	17.52	0.4666	40,909
2004	132,824.52	36.65	2.73	3,626.11	17.55	0.4789	63,603
2006	149,395.52	34.83	2.87	4,287.65	17.62	0.5059	75,578
2008	724,661.71	32.98	3.03	21,957.25	17.69	0.5364	388,701
2014	351,416.67	27.33	3.66	12,861.85	17.88	0.6542	229,907
	1,448,430.55			45,110.40			799,451
NET SALVAGE ADJUSTMENT				2,706.62			47,967
	1,448,430.55			47,817.02			847,418
COMPOSITE REMAINING LIFE, YEARS..						17.72	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HELMS							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 4-2079							
NET SALVAGE PERCENT.. -6							
1984	8,494,737.01	73.34	1.36	115,528.42	39.26	0.5353	4,547,318
1986	48,278.00	72.65	1.38	666.24	39.93	0.5496	26,535
1989	1,224.00	71.53	1.40	17.14	40.93	0.5722	700
2010	228,986.46	60.87	1.64	3,755.38	47.71	0.7838	179,480
2023	6,374,782.85	51.85	1.93	123,033.31	51.35	0.9904	6,313,330
	15,148,008.32			243,000.49			11,067,363
NET SALVAGE ADJUSTMENT				14,580.03			664,042
	15,148,008.32			257,580.52			11,731,405
COMPOSITE REMAINING LIFE, YEARS..						45.54	
LIME SADDLE							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 12-2031							
NET SALVAGE PERCENT.. -6							
1919	377.90	77.71	1.29	4.87	6.78	0.0873	33
1939	811.58	72.53	1.38	11.20	7.20	0.0993	81
1950	1,547.72	67.90	1.47	22.75	7.37	0.1085	168
1961	1,724.47	61.90	1.62	27.94	7.51	0.1213	209
1967	506.00	58.06	1.72	8.70	7.58	0.1306	66
1985	12,975.01	44.37	2.25	291.94	7.75	0.1747	2,266
1995	14,148.59	35.59	2.81	397.58	7.84	0.2203	3,117
2011	11,543.58	20.39	4.90	565.64	7.95	0.3899	4,501
2017	1,316,212.74	14.47	6.91	90,950.30	7.98	0.5515	725,878
2019	27,117.66	12.48	8.01	2,172.12	7.99	0.6402	17,361
2020	2,292.88	11.49	8.70	199.48	7.99	0.6954	1,594
	1,389,258.13			94,652.52			755,274
NET SALVAGE ADJUSTMENT				5,679.15			45,316
	1,389,258.13			100,331.67			800,590
COMPOSITE REMAINING LIFE, YEARS..						7.98	

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 336.00 ROADS, RAILROADS AND BRIDGES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COAL CANYON							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 12-2025							
NET SALVAGE PERCENT.. -6							
1919	4,038.00	76.55	1.31	52.90	1.92	0.0251	101
1941	594.00	69.29	1.44	8.55	1.95	0.0281	17
1957	1,153.00	60.66	1.65	19.02	1.97	0.0325	37
1983	3,405.00	40.94	2.44	83.08	1.98	0.0484	165
1987	29,991.00	37.40	2.67	800.76	1.99	0.0532	1,596
2016	3,244.57	9.49	10.54	341.98	2.00	0.2108	684
	42,425.57			1,306.29			2,600
NET SALVAGE ADJUSTMENT				78.38			156
	42,425.57			1,384.67			2,756
	COMPOSITE REMAINING LIFE, YEARS..					1.99	
HAMILTON BRANCH							
INTERIM SURVIVOR CURVE.. IOWA 80-S1							
PROBABLE RETIREMENT YEAR.. 12-2029							
NET SALVAGE PERCENT.. -6							
2021	1,171.46	8.50	11.76	137.76	6.00	0.7059	827
2022	7,487.20	7.50	13.33	998.04	6.00	0.8000	5,990
	8,658.66			1,135.80			6,817
NET SALVAGE ADJUSTMENT				68.15			409
	8,658.66			1,203.95			7,226
	COMPOSITE REMAINING LIFE, YEARS..					6.00	
	117,574,833.92			3,640,746.76			81,272,856
	COMPOSITE REMAINING LIFE, YEARS..					22.32	

OTHER PRODUCTION PLANT

Asset Classes EOP34002 to EOP34800

FERC Accounts 340.02 to 348

COMBINED CYCLE

PG&E placed two combined cycle plants in service in 2009 and 2010, Gateway and Colusa. The Gateway plant is 530 MW and the Colusa plant is also 530 MW. The steam portions of these plants have been recorded under Steam Production, and the gas turbine portions have been recorded in Other Production. The life span method is used for these plants, as was proposed and authorized in previous GRCs.

HUMBOLDT BAY GENERATING STATION

PG&E placed the Humboldt Bay Generating Station in service in September of 2010. This station consists of 10 reciprocating engines with a total of 163 MW output. The life span method is used for this plant, as was proposed and approved in previous GRCs.

LIFE SPANS

For this study, the recommendation is to continue to use a 30-year life span for the combined cycle plants and for Humboldt Bay. This is the same life span that was used in the CPUC Applications for these plants and is the same as was authorized in the 2014, 2017, 2020 and 2023 GRCs. A 30-year life span results in a probable retirement date of 2039 for Gateway, 2040 for Colusa, and 2040 for Humboldt Bay.

ENERGY STORAGE EQUIPMENT

PG&E placed the Elkhorn Battery Energy Storage Station into service in 2022. The 20-S3 survivor curve and (5) percent net salvage estimates were footnoted and approved in the 2023 GRC. These ASL and net salvage estimates continue to be appropriate for these types of assets based on Company outlook and what has been seen throughout the industry. A slight change to the R3 survivor curve type is recommended.

INTERIM SURVIVOR CURVES AND INTERIM NET SALVAGE

In addition to the life span, interim survivor curves are estimated for life span property. The interim survivor curve estimates for these plants are based on experience and industry knowledge for similar combined cycle plants. The recommended interim survivor curves are shown by account in the table below. These are for the most part the same interim survivor curves as authorized in the 2023 GRC. For Accounts 343.01 and 344.01 the proposed average service life is the same, however the proposed curve type is the L1 instead of the R2.5. This curve type is more indicative of the retirement pattern for the assets in these accounts.

Account	Interim Retirement Curve
341.01	75-R1
342.01	50-R1

OTHER PRODUCTION PLANT – SOLAR

Asset Class EOP34102 to EOP34602

FERC Accounts 341.02 to 346.02

PG&E owns 10 ground mounted photovoltaic solar stations throughout the system, ranging from 2 MW to 20 MW and totaling 152 MW. These were placed in service from 2009 to 2013. The Company does not have current plans for new solar facilities, as it has been more economical to purchase solar energy with PPAs than to construct new facilities. A 25-year life is expected for these solar plants based in part on manufacturer warranties and the expectations of PG&E management. PG&E also owns 2 small photovoltaic generation facilities in San Francisco totaling 184 kW. The solar plant located at AT&T Park (now called Oracle Park) was retired in November 2023.

For most accounts, no interim retirements are expected. However, inverters have a shorter life than the overall facility and will be replaced during the 25-year life span of the facility. The expectation for these assets is a 10-year average service life. A 10-S2.5 survivor curve is used for interim retirements for inverters and is the same estimate as the currently authorized estimate for this property.

Interim net salvage is estimated at zero percent for each account.

343.01	40-L1
344.01	40-L1
345.01	45-R2.5
346.01	40-S0.5
348.00	20-R3

At this time, the recommendation is for no interim net salvage for all of these assets except Account 348, Energy Storage Equipment. There is a (5) percent net salvage estimate for that account. If interim retirements with net salvage occur for these accounts, the interim net salvage estimates may need to be updated in future studies.

Land rights at these plants, which are included in FERC account 340.02, are recommended to be amortized over the life span of the plants. No interim retirements are expected for land rights. These recommendations are consistent with those proposed and authorized in the 2023 GRC.

MISCELLANEOUS OTHER PRODUCTION

This asset group is made up of miscellaneous other production equipment including diesel generators used for peaking purposes and mobile generators. The recommendation is to continue to group this property together. The currently authorized 45-R3 survivor curve is recommended based on judgment and the experience of similar units in the industry. No net salvage is estimated for these assets.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 340.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1983	610.00	57.00	1.75	10.68	16.50	0.2895	177
1984	762.00	56.00	1.79	13.64	16.50	0.2946	225
1985	17.00	55.00	1.82	0.31	16.50	0.3000	5
1986	125.00	54.00	1.85	2.31	16.50	0.3056	38
1987	304.00	53.00	1.89	5.75	16.50	0.3113	95
1988	2.00	52.00	1.92	0.04	16.50	0.3173	1
1989	43.00	51.00	1.96	0.84	16.50	0.3235	14
2010	3,113,040.72	30.00	3.33	103,664.26	16.50	0.5500	1,712,172
2012	247.93	28.00	3.57	8.85	16.50	0.5893	146
	3,115,151.65			103,706.68			1,712,873
	COMPOSITE REMAINING LIFE, YEARS..					16.52	
ALL OTHER OTHER PRODUCTION							
SURVIVOR CURVE.. 45-SQUARE							
NET SALVAGE PERCENT.. 0							
1984	30.00	45.00	2.22	0.67	5.50	0.1222	4
1985	421.00	45.00	2.22	9.35	6.50	0.1444	61
1987	3,353.00	45.00	2.22	74.44	8.50	0.1889	633
1988	1,378.00	45.00	2.22	30.59	9.50	0.2111	291
1989	152.00	45.00	2.22	3.37	10.50	0.2333	35
1993	210.00	45.00	2.22	4.66	14.50	0.3222	68
1994	37.00	45.00	2.22	0.82	15.50	0.3444	13
	5,581.00			123.90			1,105
	COMPOSITE REMAINING LIFE, YEARS..					8.92	
	3,120,732.65			103,830.58			1,713,978
	COMPOSITE REMAINING LIFE, YEARS..					16.51	

PACIFIC GAS AND ELECTRIC COMPANY
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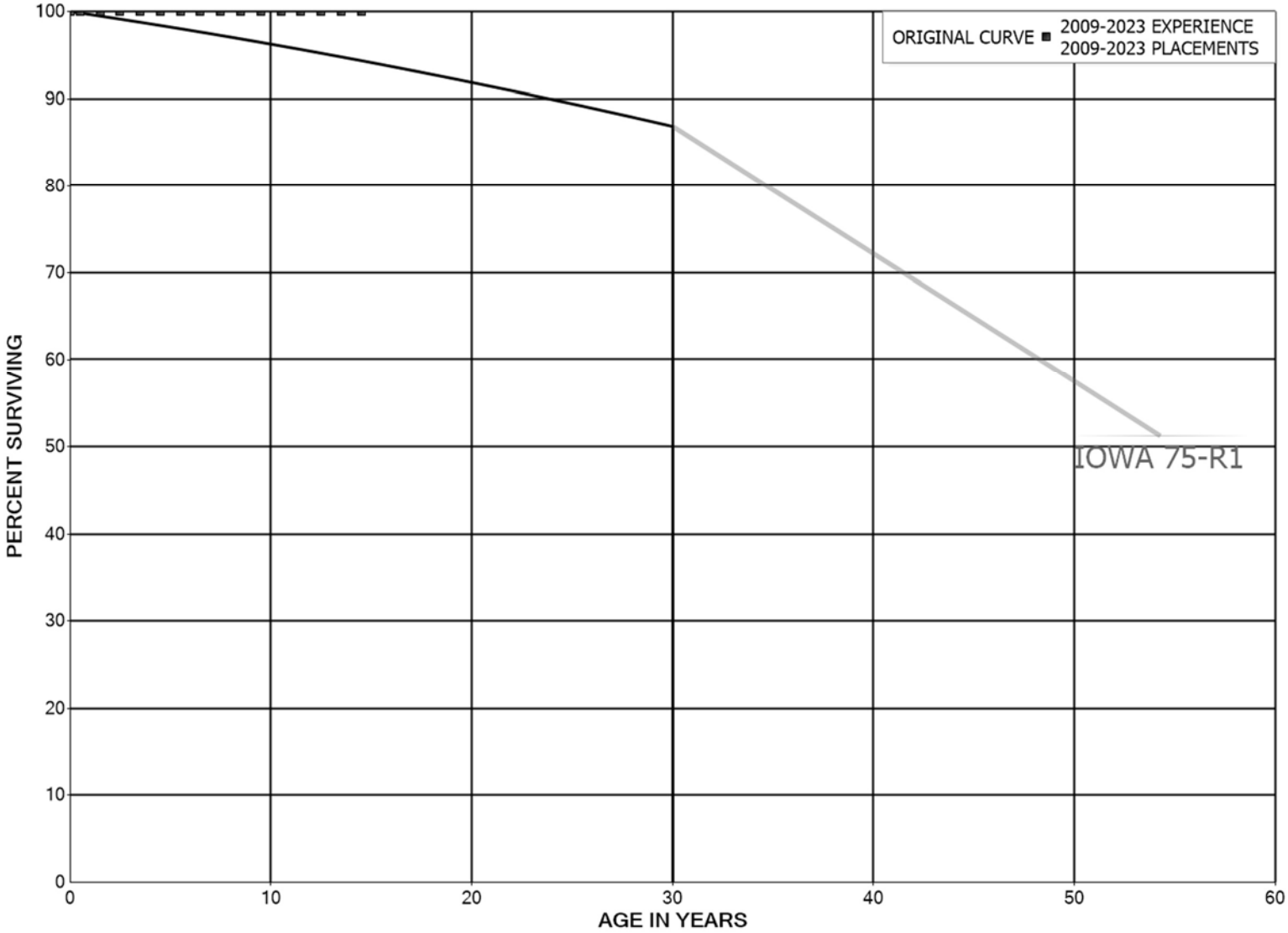
ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,124,572		0.0000	1.0000	100.00
0.5	146,983,803		0.0000	1.0000	100.00
1.5	144,021,032		0.0000	1.0000	100.00
2.5	143,086,229		0.0000	1.0000	100.00
3.5	142,530,721		0.0000	1.0000	100.00
4.5	142,364,277		0.0000	1.0000	100.00
5.5	142,364,277		0.0000	1.0000	100.00
6.5	141,848,752		0.0000	1.0000	100.00
7.5	141,848,752		0.0000	1.0000	100.00
8.5	141,848,752	22,280	0.0002	0.9998	100.00
9.5	141,664,202		0.0000	1.0000	99.98
10.5	141,613,773		0.0000	1.0000	99.98
11.5	141,294,796		0.0000	1.0000	99.98
12.5	137,505,947		0.0000	1.0000	99.98
13.5	18,165,763		0.0000	1.0000	99.98
14.5					99.98

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	18,165,763.16	28.17	3.55	644,884.59	14.91	0.5293	9,614,957
2010	484,233.94	27.30	3.66	17,722.96	14.92	0.5465	264,644
2012	266,362.70	25.54	3.92	10,441.42	14.94	0.5850	155,812
	18,916,359.80			673,048.97			10,035,413
	COMPOSITE REMAINING LIFE, YEARS..					14.91	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	63,044,420.78	28.17	3.55	2,238,076.94	15.84	0.5623	35,449,878
2011	3,376,777.68	27.30	3.66	123,590.06	15.85	0.5806	1,960,523
2012	48,171.16	26.43	3.78	1,820.87	15.86	0.6001	28,907
2013	50,429.56	25.54	3.92	1,976.84	15.87	0.6214	31,336
2014	11,021.18	24.66	4.06	447.46	15.88	0.6440	7,097
2017	377,070.66	21.97	4.55	17,156.72	15.92	0.7246	273,233
2021	934,803.30	18.31	5.46	51,040.26	15.96	0.8717	814,821
2022	2,962,770.30	17.38	5.75	170,359.29	15.97	0.9189	2,722,401
2023	140,769.57	16.45	6.08	8,558.79	15.98	0.9714	136,748
	70,946,234.19			2,613,027.23			41,424,944
	COMPOSITE REMAINING LIFE, YEARS..					15.85	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1994	28,893.00	41.34	2.42	699.21	15.60	0.3774	10,903
2010	55,811,529.08	28.17	3.55	1,981,309.28	15.84	0.5623	31,382,823
2011	412,071.63	27.30	3.66	15,081.82	15.85	0.5806	239,245
2012	4,442.49	26.43	3.78	167.93	15.86	0.6001	2,666
2014	151,248.72	24.66	4.06	6,140.70	15.88	0.6440	97,398

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 75-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2017	16,727.55	21.97	4.55	761.10	15.92	0.7246	12,121
2019	166,444.62	20.15	4.96	8,255.65	15.94	0.7911	131,669
2020	555,507.60	19.23	5.20	28,886.40	15.95	0.8294	460,755
	57,146,864.69			2,041,302.09			32,337,580
	COMPOSITE REMAINING LIFE, YEARS..					15.84	
	147,009,458.68			5,327,378.29			83,797,937
	COMPOSITE REMAINING LIFE, YEARS..					15.73	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.02 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HURON SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	11,115,704.56	25.00	4.00	444,628.18	13.50	0.5400	6,002,480
2017	7,218.49	20.00	5.00	360.92	13.50	0.6750	4,872
	11,122,923.05			444,989.10			6,007,352
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
GIFFEN SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	5,732,232.74	25.00	4.00	229,289.31	13.50	0.5400	3,095,406
2017	7,218.49	20.00	5.00	360.92	13.50	0.6750	4,872
	5,739,451.23			229,650.23			3,100,278
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
CANTUA SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	10,699,974.51	25.00	4.00	427,998.98	13.50	0.5400	5,777,986
2017	7,218.49	20.00	5.00	360.92	13.50	0.6750	4,872
	10,707,193.00			428,359.90			5,782,858
	COMPOSITE REMAINING LIFE, YEARS..					13.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.02 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	7,084,475.01	25.00	4.00	283,379.00	14.50	0.5800	4,108,996
2017	7,218.49	21.00	4.76	343.60	14.50	0.6905	4,984
	7,091,693.50			283,722.60			4,113,980
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
GUERNSEY SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	8,008,448.53	25.00	4.00	320,337.94	14.50	0.5800	4,644,900
2017	19,391.01	21.00	4.76	923.01	14.50	0.6905	13,389
	8,027,839.54			321,260.95			4,658,289
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
WEST GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	4,023,005.75	25.00	4.00	160,920.23	14.50	0.5800	2,333,343
2017	7,218.49	21.00	4.76	343.60	14.50	0.6905	4,984
	4,030,224.24			161,263.83			2,338,327
	COMPOSITE REMAINING LIFE, YEARS..					14.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.02 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SCHINDLER SOLAR STATION 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	6,945,663.15	25.00	4.00	277,826.53	12.50	0.5000	3,472,832
2013	249,904.34	23.00	4.35	10,870.84	12.50	0.5435	135,818
2017	7,218.26	19.00	5.26	379.68	12.50	0.6579	4,749
	7,202,785.75			289,077.05			3,613,399
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
SCHINDLER SOLAR STATION 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	6,808,460.04	25.00	4.00	272,338.40	12.50	0.5000	3,404,230
2017	7,218.49	19.00	5.26	379.69	12.50	0.6579	4,749
	6,815,678.53			272,718.09			3,408,979
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
STROUD SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	7,802,350.05	25.00	4.00	312,094.00	12.50	0.5000	3,901,175
2017	7,218.49	19.00	5.26	379.69	12.50	0.6579	4,749
	7,809,568.54			312,473.69			3,905,924
	COMPOSITE REMAINING LIFE, YEARS..					12.50	

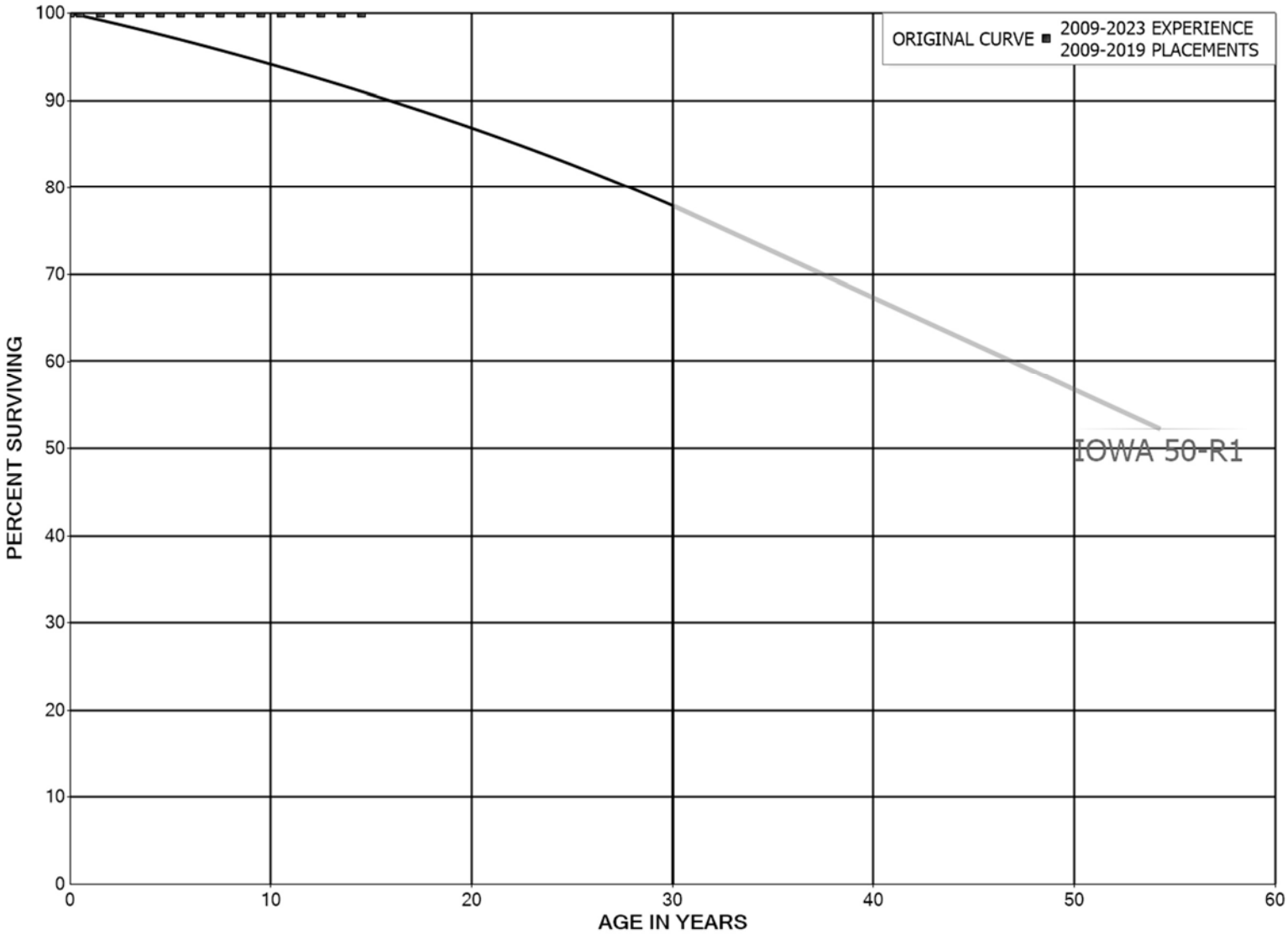
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 341.02 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VACA - DIXON SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. 0							
2014	27,790.73	20.00	5.00	1,389.54	10.50	0.5250	14,590
	27,790.73			1,389.54			14,590
	COMPOSITE REMAINING LIFE, YEARS..					10.50	
	68,575,148.11			2,744,904.98			36,943,976
	COMPOSITE REMAINING LIFE, YEARS..					13.46	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 342.01 FUEL HOLDERS, PRODUCERS AND ACCESSORIES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342.01 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2019 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,467,635		0.0000	1.0000	100.00
0.5	11,467,635		0.0000	1.0000	100.00
1.5	11,467,635		0.0000	1.0000	100.00
2.5	11,467,635		0.0000	1.0000	100.00
3.5	11,467,635		0.0000	1.0000	100.00
4.5	11,265,373		0.0000	1.0000	100.00
5.5	11,265,373		0.0000	1.0000	100.00
6.5	11,265,373		0.0000	1.0000	100.00
7.5	11,265,373		0.0000	1.0000	100.00
8.5	11,265,373		0.0000	1.0000	100.00
9.5	11,265,373		0.0000	1.0000	100.00
10.5	10,649,048		0.0000	1.0000	100.00
11.5	10,648,824		0.0000	1.0000	100.00
12.5	10,142,643		0.0000	1.0000	100.00
13.5	1,695,740		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342.01 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	1,695,739.82	27.04	3.70	62,742.37	14.45	0.5344	906,186
2010	2,822.65	26.26	3.81	107.54	14.47	0.5510	1,555
	1,698,562.47			62,849.91			907,741
	COMPOSITE REMAINING LIFE, YEARS..					14.44	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	5,273,015.90	27.04	3.70	195,101.59	15.33	0.5669	2,989,484
2011	228,221.77	26.26	3.81	8,695.25	15.36	0.5849	133,491
2013	616,324.53	24.66	4.06	25,022.78	15.42	0.6253	385,388
2019	202,262.66	19.65	5.09	10,295.17	15.58	0.7929	160,370
	6,319,824.86			239,114.79			3,668,733
	COMPOSITE REMAINING LIFE, YEARS..					15.34	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1966	3,983.00	48.57	2.06	82.05	11.46	0.2360	940
1975	768.00	46.49	2.15	16.51	12.74	0.2740	210
1979	1,072.00	45.18	2.21	23.69	13.21	0.2924	313
2010	3,171,064.19	27.04	3.70	117,329.38	15.33	0.5669	1,797,803
2011	277,959.97	26.26	3.81	10,590.27	15.36	0.5849	162,584
2012	223.78	25.46	3.93	8.79	15.39	0.6045	135
	3,455,070.94			128,050.69			1,961,985
	COMPOSITE REMAINING LIFE, YEARS..					15.32	

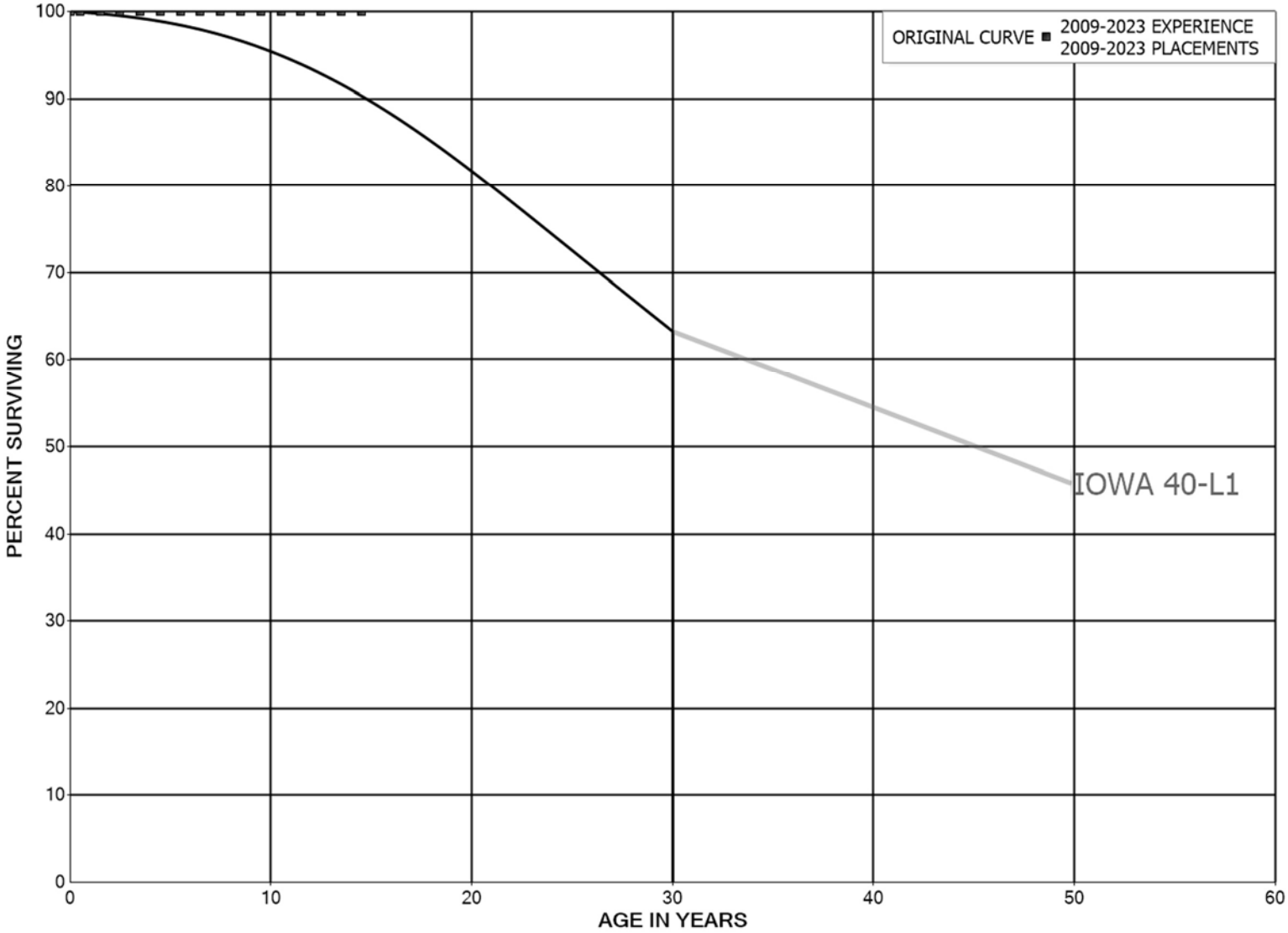
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 342.01 FUEL HOLDERS, PRODUCERS AND ACCESSORIES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 50-R1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
	11,473,458.27			430,015.39			6,538,459
	COMPOSITE REMAINING LIFE, YEARS..					15.21	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 343.01 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343.01 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	244,344,016		0.0000	1.0000	100.00
0.5	239,615,410		0.0000	1.0000	100.00
1.5	237,451,465		0.0000	1.0000	100.00
2.5	231,470,447		0.0000	1.0000	100.00
3.5	228,078,283		0.0000	1.0000	100.00
4.5	227,842,972		0.0000	1.0000	100.00
5.5	227,513,096		0.0000	1.0000	100.00
6.5	226,050,221		0.0000	1.0000	100.00
7.5	223,673,602		0.0000	1.0000	100.00
8.5	223,673,602		0.0000	1.0000	100.00
9.5	223,489,187		0.0000	1.0000	100.00
10.5	222,711,499		0.0000	1.0000	100.00
11.5	222,592,628		0.0000	1.0000	100.00
12.5	218,253,152		0.0000	1.0000	100.00
13.5	55,119,042		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343.01 PRIME MOVERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	55,119,041.96	26.02	3.84	2,116,571.21	13.27	0.5100	28,110,160
2010	116,212.31	25.37	3.94	4,578.77	13.38	0.5274	61,289
2012	112,808.86	24.04	4.16	4,692.85	13.60	0.5657	63,818
2018	329,876.27	19.57	5.11	16,856.68	14.33	0.7322	241,549
2021	980,102.14	17.09	5.85	57,335.98	14.67	0.8584	841,320
	56,658,041.54			2,200,035.49			29,318,136
	COMPOSITE REMAINING LIFE, YEARS..					13.33	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	78,208,938.24	26.02	3.84	3,003,223.23	14.08	0.5411	42,320,421
2011	4,337,401.01	25.37	3.94	170,893.60	14.20	0.5597	2,427,730
2013	777,688.39	24.04	4.16	32,351.84	14.46	0.6015	467,780
2014	184,414.15	23.34	4.28	7,892.93	14.59	0.6251	115,279
2017	1,462,874.75	21.13	4.73	69,193.98	15.00	0.7099	1,038,480
2019	235,310.71	19.57	5.11	12,024.38	15.27	0.7803	183,608
2020	3,392,164.48	18.76	5.33	180,802.37	15.40	0.8209	2,784,628
2021	3,988,574.39	17.94	5.57	222,163.59	15.52	0.8651	3,450,556
2022	3,153,327.86	17.09	5.85	184,469.68	15.64	0.9152	2,885,800
2023	4,728,606.25	16.24	6.16	291,282.14	15.75	0.9698	4,585,944
	100,469,300.23			4,174,297.74			60,260,226
	COMPOSITE REMAINING LIFE, YEARS..					14.44	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1966	11,036.00	39.30	2.54	280.31	10.42	0.2651	2,926
1977	4,347.00	38.12	2.62	113.89	11.43	0.2998	1,303
2010	84,808,959.49	26.02	3.84	3,256,664.04	14.08	0.5411	45,891,824

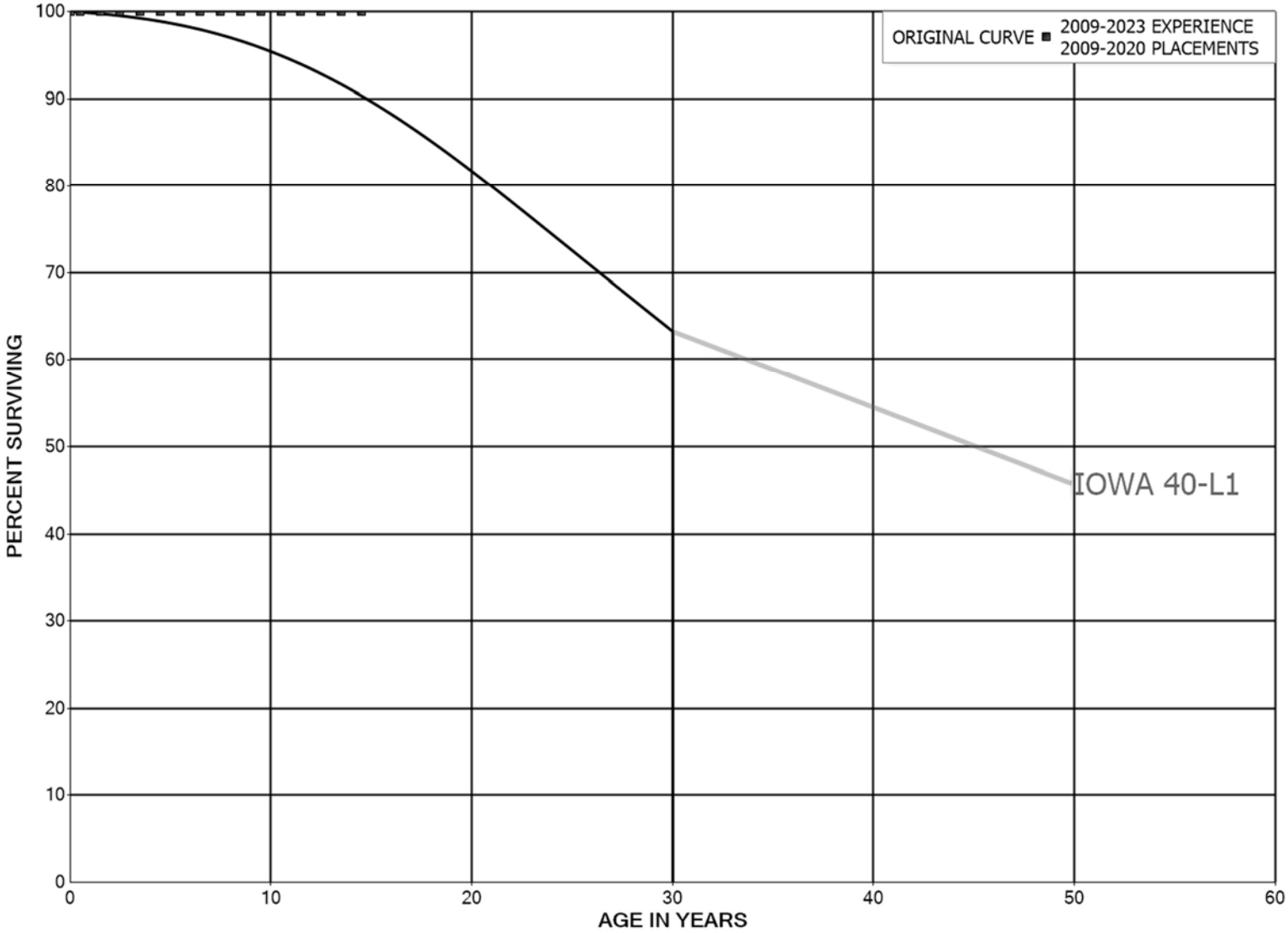
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 343.01 PRIME MOVERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2011	2,075.22	25.37	3.94	81.76	14.20	0.5597	1,162
2012	6,061.98	24.71	4.05	245.51	14.33	0.5799	3,516
2016	2,376,619.50	21.89	4.57	108,611.51	14.86	0.6789	1,613,368
2021	1,012,340.85	17.94	5.57	56,387.39	15.52	0.8651	875,786
	88,221,440.04			3,422,384.41			48,389,885
	COMPOSITE REMAINING LIFE, YEARS..					14.14	
ALL OTHER OTHER PRODUCTION							
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. 0							
1971	22,713.00	45.00	2.22	504.23	6.12	0.1360	3,089
	22,713.00			504.23			3,089
	COMPOSITE REMAINING LIFE, YEARS..					6.13	
	245,371,494.81			9,797,221.87			137,971,336
	COMPOSITE REMAINING LIFE, YEARS..					14.08	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 344.01 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2020 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,860,231		0.0000	1.0000	100.00
0.5	55,860,231		0.0000	1.0000	100.00
1.5	55,860,231		0.0000	1.0000	100.00
2.5	55,860,231		0.0000	1.0000	100.00
3.5	55,805,637		0.0000	1.0000	100.00
4.5	55,805,637		0.0000	1.0000	100.00
5.5	55,805,637		0.0000	1.0000	100.00
6.5	55,725,027		0.0000	1.0000	100.00
7.5	55,725,027		0.0000	1.0000	100.00
8.5	55,725,027		0.0000	1.0000	100.00
9.5	55,725,027		0.0000	1.0000	100.00
10.5	55,725,027		0.0000	1.0000	100.00
11.5	54,334,257		0.0000	1.0000	100.00
12.5	53,795,646		0.0000	1.0000	100.00
13.5	29,351,000		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	29,351,000.00	26.02	3.84	1,127,078.40	13.27	0.5100	14,968,716
2017	80,610.75	20.36	4.91	3,957.99	14.21	0.6979	56,261
	29,431,610.75			1,131,036.39			15,024,977
	COMPOSITE REMAINING LIFE, YEARS..					13.28	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	7,364,307.04	26.02	3.84	282,789.39	14.08	0.5411	3,984,974
2011	407,077.40	25.37	3.94	16,038.85	14.20	0.5597	227,849
2012	1,390,770.00	24.71	4.05	56,326.18	14.33	0.5799	806,549
	9,162,154.44			355,154.42			5,019,372
	COMPOSITE REMAINING LIFE, YEARS..					14.13	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-L1							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1966	64,706.00	39.30	2.54	1,643.53	10.42	0.2651	17,156
1973	49,054.00	38.65	2.59	1,270.50	11.08	0.2867	14,063
2010	17,080,339.12	26.02	3.84	655,885.02	14.08	0.5411	9,242,513
2020	54,593.36	18.76	5.33	2,909.83	15.40	0.8209	44,816
	17,248,692.48			661,708.88			9,318,548
	COMPOSITE REMAINING LIFE, YEARS..					14.08	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.01 GENERATORS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
ALL OTHER OTHER PRODUCTION SURVIVOR CURVE.. IOWA 45-R4 NET SALVAGE PERCENT.. 0							
1971	7,996.00	45.00	2.22	177.51	3.87	0.0860	688
	7,996.00			177.51			688
	COMPOSITE REMAINING LIFE, YEARS..					3.88	
	55,850,453.67			2,148,077.20			29,363,585
	COMPOSITE REMAINING LIFE, YEARS..					13.67	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.02 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HURON SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	52,100,895.24	25.00	4.00	2,084,035.81	13.50	0.5400	28,134,483
2020	66,459.79	17.00	5.88	3,907.84	13.50	0.7941	52,777
	52,167,355.03			2,087,943.65			28,187,260
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
GIFFEN SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	28,100,172.76	25.00	4.00	1,124,006.91	13.50	0.5400	15,174,093
	28,100,172.76			1,124,006.91			15,174,093
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
CANTUA SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	50,027,341.83	25.00	4.00	2,001,093.67	13.50	0.5400	27,014,765
2023	47,889.93	14.00	7.14	3,419.34	13.50	0.9643	46,180
	50,075,231.76			2,004,513.01			27,060,945
	COMPOSITE REMAINING LIFE, YEARS..					13.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.02 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	42,135,696.49	25.00	4.00	1,685,427.86	14.50	0.5800	24,438,704
2023	217,205.33	15.00	6.67	14,487.60	14.50	0.9667	209,966
	42,352,901.82			1,699,915.46			24,648,670
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
GUERNSEY SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	47,984,139.13	25.00	4.00	1,919,365.57	14.50	0.5800	27,830,801
2023	441,422.07	15.00	6.67	29,442.85	14.50	0.9667	426,709
	48,425,561.20			1,948,808.42			28,257,510
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
WEST GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	25,895,897.95	25.00	4.00	1,035,835.92	14.50	0.5800	15,019,621
	25,895,897.95			1,035,835.92			15,019,621
	COMPOSITE REMAINING LIFE, YEARS..					14.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.02 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SCHINDLER SOLAR STATION 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	48,569,441.38	25.00	4.00	1,942,777.66	12.50	0.5000	24,284,721
2013	1,747,063.01	23.00	4.35	75,997.24	12.50	0.5435	949,494
2018	197,027.04	18.00	5.56	10,954.70	12.50	0.6944	136,823
	50,513,531.43			2,029,729.60			25,371,038
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
SCHINDLER SOLAR STATION 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	43,550,889.37	25.00	4.00	1,742,035.57	12.50	0.5000	21,775,445
	43,550,889.37			1,742,035.57			21,775,445
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
STROUD SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	59,936,619.61	25.00	4.00	2,397,464.78	12.50	0.5000	29,968,310
2017	30,513.84	19.00	5.26	1,605.03	12.50	0.6579	20,075
	59,967,133.45			2,399,069.81			29,988,385
	COMPOSITE REMAINING LIFE, YEARS..					12.50	

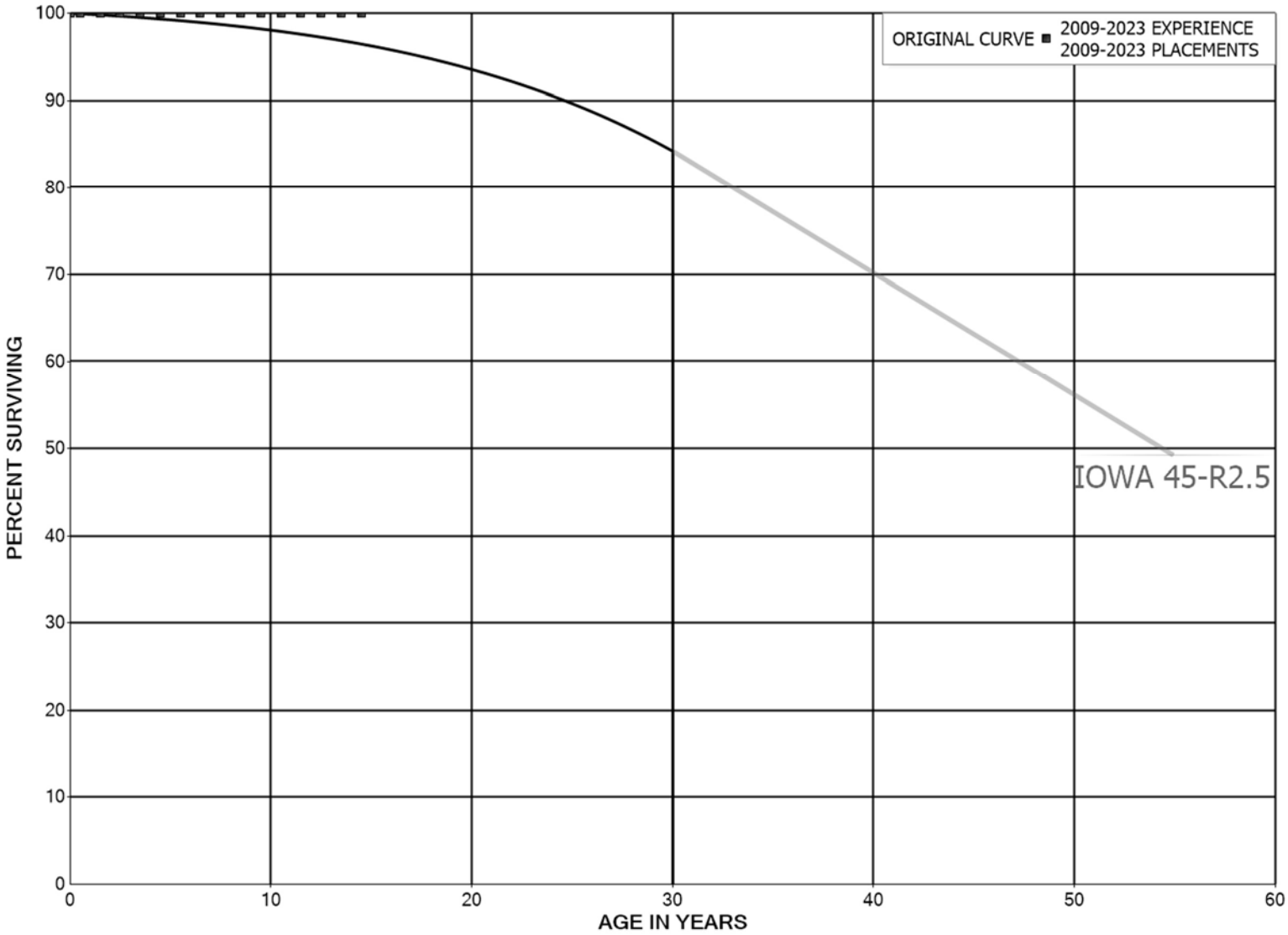
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 344.02 GENERATORS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VACA - DIXON SOLAR STATION INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2034 NET SALVAGE PERCENT.. 0							
2011	131,533.14	23.00	4.35	5,721.69	10.50	0.4565	60,048
	131,533.14			5,721.69			60,048
	COMPOSITE REMAINING LIFE, YEARS..					10.49	
	401,180,207.91			16,077,580.04			215,543,015
	COMPOSITE REMAINING LIFE, YEARS..					13.41	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	114,919,505		0.0000	1.0000	100.00
0.5	111,366,123		0.0000	1.0000	100.00
1.5	111,323,018		0.0000	1.0000	100.00
2.5	109,100,202		0.0000	1.0000	100.00
3.5	107,797,192		0.0000	1.0000	100.00
4.5	107,326,095		0.0000	1.0000	100.00
5.5	107,326,095		0.0000	1.0000	100.00
6.5	106,481,664		0.0000	1.0000	100.00
7.5	106,405,473		0.0000	1.0000	100.00
8.5	105,633,347		0.0000	1.0000	100.00
9.5	105,633,347		0.0000	1.0000	100.00
10.5	105,625,570		0.0000	1.0000	100.00
11.5	105,168,289		0.0000	1.0000	100.00
12.5	103,192,538		0.0000	1.0000	100.00
13.5	37,557,248		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	37,557,248.40	28.47	3.51	1,318,259.42	14.69	0.5160	19,378,789
2010	96,542.63	27.62	3.62	3,494.84	14.75	0.5340	51,557
2020	692,967.95	18.59	5.38	37,281.68	15.17	0.8160	565,483
2021	624,792.05	17.64	5.67	35,425.71	15.20	0.8617	538,371
2023	302,729.39	15.74	6.35	19,223.32	15.25	0.9689	293,305
	39,274,280.42			1,413,684.97			20,827,505
	COMPOSITE REMAINING LIFE, YEARS..					14.73	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	32,822,715.05	28.47	3.51	1,152,077.30	15.63	0.5490	18,019,671
2011	1,817,247.19	27.62	3.62	65,784.35	15.69	0.5681	1,032,324
2013	4,238.77	25.89	3.86	163.62	15.81	0.6107	2,588
2015	772,125.67	24.11	4.15	32,043.22	15.92	0.6603	509,842
2016	59,356.40	23.21	4.31	2,558.26	15.96	0.6876	40,815
2019	471,096.93	20.46	4.89	23,036.64	16.08	0.7859	370,244
2020	610,042.03	19.53	5.12	31,234.15	16.12	0.8254	503,529
2021	217,645.98	18.59	5.38	11,709.35	16.15	0.8688	189,080
2023	3,250,652.16	16.69	5.99	194,714.06	16.20	0.9706	3,155,213
	40,025,120.18			1,513,320.95			23,823,306
	COMPOSITE REMAINING LIFE, YEARS..					15.74	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1966	9,334.00	44.98	2.22	207.21	6.27	0.1394	1,301
2010	32,716,031.45	28.47	3.51	1,148,332.70	15.63	0.5490	17,961,101
2011	158,504.29	27.62	3.62	5,737.86	15.69	0.5681	90,042
2012	430,880.57	26.76	3.74	16,114.93	15.76	0.5889	253,763

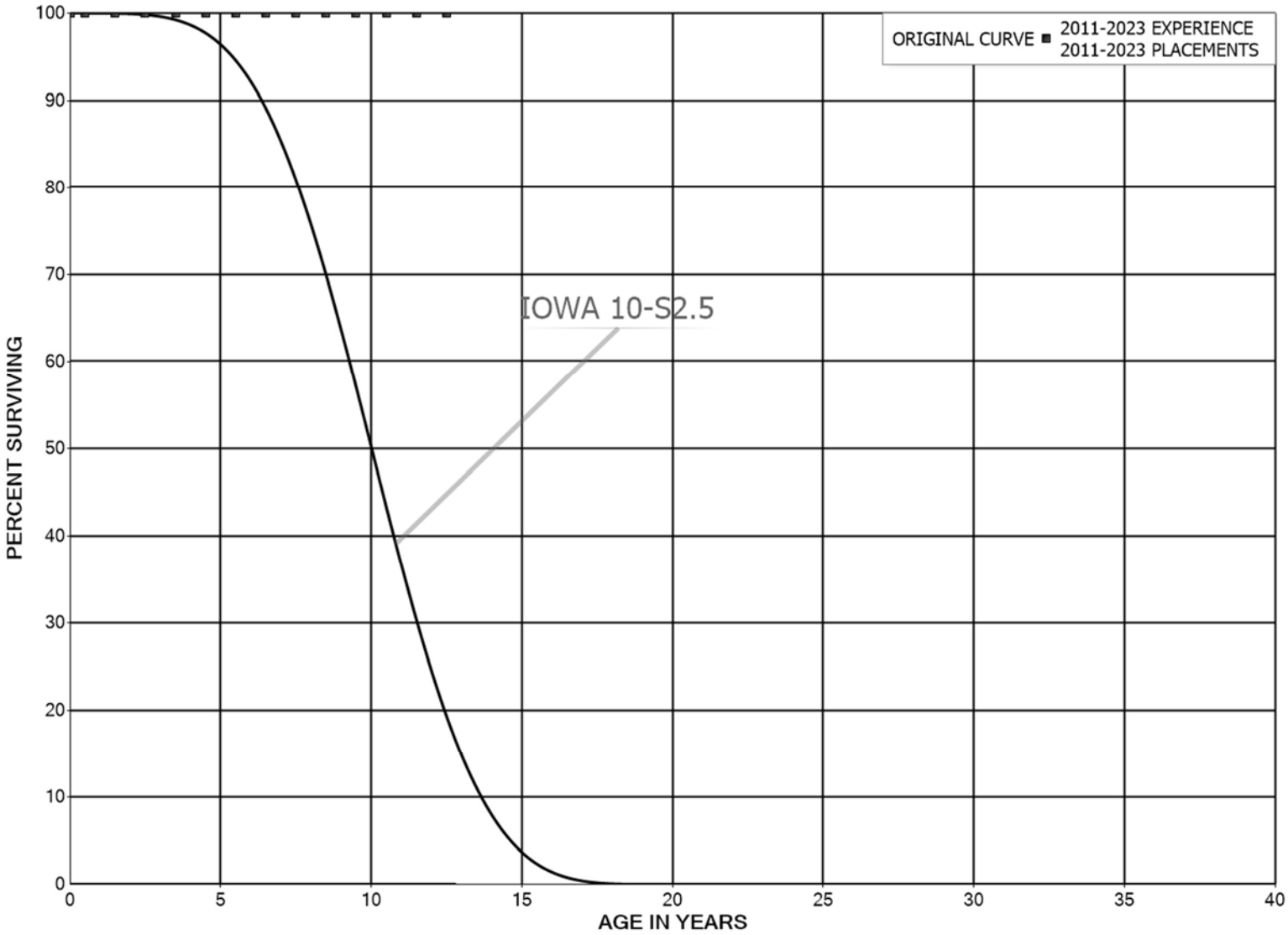
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.01 ACCESSORY ELECTRIC EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2013	3,538.84	25.89	3.86	136.60	15.81	0.6107	2,161
2017	436,224.63	22.30	4.48	19,542.86	16.00	0.7175	312,987
2021	1,031,802.56	18.59	5.38	55,510.98	16.15	0.8688	896,378
2022	43,105.35	17.64	5.67	2,444.07	16.18	0.9172	39,538
	34,829,421.69			1,248,027.21			19,557,271
	COMPOSITE REMAINING LIFE, YEARS..					15.67	
ALL OTHER OTHER PRODUCTION							
SURVIVOR CURVE.. IOWA 45-R3							
NET SALVAGE PERCENT.. 0							
1971	7,788.00	45.00	2.22	172.89	6.12	0.1360	1,059
2012	26,400.14	45.00	2.22	586.08	33.93	0.7540	19,906
	34,188.14			758.97			20,965
	COMPOSITE REMAINING LIFE, YEARS..					27.62	
	114,163,010.43			4,175,792.10			64,229,047
	COMPOSITE REMAINING LIFE, YEARS..					15.38	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 345.02 ACCESSORY ELECTRIC EQUIPMENT - SOLAR INVERTERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.02 ACCESSORY ELECTRIC EQUIPMENT - SOLAR INVERTERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2023 EXPERIENCE BAND 2011-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,083,302		0.0000	1.0000	100.00
0.5	53,311,343		0.0000	1.0000	100.00
1.5	52,577,994		0.0000	1.0000	100.00
2.5	52,550,194		0.0000	1.0000	100.00
3.5	52,059,990		0.0000	1.0000	100.00
4.5	51,823,933		0.0000	1.0000	100.00
5.5	51,059,520		0.0000	1.0000	100.00
6.5	51,059,520		0.0000	1.0000	100.00
7.5	51,059,520		0.0000	1.0000	100.00
8.5	51,059,520		0.0000	1.0000	100.00
9.5	51,059,520		0.0000	1.0000	100.00
10.5	34,843,869		0.0000	1.0000	100.00
11.5	17,558,695		0.0000	1.0000	100.00
12.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.02 ACCESSORY ELECTRIC EQUIPMENT - INVERTERS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HURON SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	6,971,134.69	10.00	10.00	697,113.47	1.75	0.1750	1,219,949
2017	54,427.50	10.00	10.00	5,442.75	4.08	0.4080	22,206
2018	73,815.53	10.00	10.00	7,381.55	4.82	0.4820	35,579
2019	236,056.44	10.00	10.00	23,605.64	5.65	0.5650	133,372
2020	292,876.94	10.00	10.00	29,287.69	6.55	0.6550	191,834
2021	13,903.87	9.99	10.01	1,391.78	7.50	0.7508	10,438
2022	272,174.91	9.97	10.03	27,299.14	8.47	0.8496	231,226
2023	203,059.34	9.91	10.09	20,488.69	9.41	0.9496	192,815
	8,117,449.22			812,010.71			2,037,419
	COMPOSITE REMAINING LIFE, YEARS..					2.51	
GIFFEN SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	3,597,935.68	10.00	10.00	359,793.57	1.75	0.1750	629,639
2017	27,213.77	10.00	10.00	2,721.38	4.08	0.4080	11,103
	3,625,149.45			362,514.95			640,742
	COMPOSITE REMAINING LIFE, YEARS..					1.77	
CANTUA SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	6,716,103.89	10.00	10.00	671,610.39	1.75	0.1750	1,175,318
2017	54,427.50	10.00	10.00	5,442.75	4.08	0.4080	22,206
2023	73,456.68	9.91	10.09	7,411.78	9.41	0.9496	69,751
	6,843,988.07			684,464.92			1,267,275
	COMPOSITE REMAINING LIFE, YEARS..					1.85	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.02 ACCESSORY ELECTRIC EQUIPMENT - INVERTERS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	6,713,321.43	10.00	10.00	671,332.14	2.07	0.2070	1,389,658
2017	54,427.50	10.00	10.00	5,442.75	4.08	0.4080	22,206
2023	12,098.45	9.97	10.03	1,213.47	9.47	0.9499	11,492
	6,779,847.38			677,988.36			1,423,356
	COMPOSITE REMAINING LIFE, YEARS..					2.10	
GUERNSEY SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	7,586,951.27	10.00	10.00	758,695.13	2.07	0.2070	1,570,499
2016	16,834.82	10.00	10.00	1,683.48	3.45	0.3450	5,808
2017	54,427.50	10.00	10.00	5,442.75	4.08	0.4080	22,206
2020	31,011.83	10.00	10.00	3,101.18	6.55	0.6550	20,313
2021	2,777.41	10.00	10.00	277.74	7.51	0.7510	2,086
2022	105,893.94	9.99	10.01	10,599.98	8.49	0.8499	89,994
2023	591,904.92	9.97	10.03	59,368.06	9.47	0.9499	562,221
	8,389,801.69			839,168.32			2,273,127
	COMPOSITE REMAINING LIFE, YEARS..					2.71	
WEST GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	1,701,498.94	10.00	10.00	170,149.89	2.07	0.2070	352,210
2017	27,213.77	10.00	10.00	2,721.38	4.08	0.4080	11,103
2023	14,881.31	9.97	10.03	1,492.60	9.47	0.9499	14,135
	1,743,594.02			174,363.87			377,448
	COMPOSITE REMAINING LIFE, YEARS..					2.16	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.02 ACCESSORY ELECTRIC EQUIPMENT - INVERTERS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SCHINDLER SOLAR STATION 1							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	5,945,992.17	10.00	10.00	594,599.22	1.48	0.1480	880,007
2013	213,879.82	10.00	10.00	21,387.98	2.07	0.2070	44,273
2017	40,820.63	10.00	10.00	4,082.06	4.08	0.4080	16,655
2023	6,845.48	9.80	10.20	698.24	9.30	0.9490	6,496
	6,207,538.10			620,767.50			947,431
	COMPOSITE REMAINING LIFE, YEARS..					1.53	
SCHINDLER SOLAR STATION 2							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	5,826,594.81	10.00	10.00	582,659.48	1.48	0.1480	862,336
2017	40,820.63	10.00	10.00	4,082.06	4.08	0.4080	16,655
2018	177,898.80	10.00	10.00	17,789.88	4.82	0.4820	85,747
2020	70,742.22	9.99	10.01	7,081.30	6.54	0.6547	46,311
2021	351,352.53	9.97	10.03	35,240.66	7.48	0.7503	263,602
2022	355,279.94	9.91	10.09	35,847.75	8.41	0.8486	301,505
2023	212,151.78	9.80	10.20	21,639.48	9.30	0.9490	201,328
	7,034,840.71			704,340.61			1,777,484
	COMPOSITE REMAINING LIFE, YEARS..					2.52	
STROUD SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	5,786,107.59	10.00	10.00	578,610.76	1.48	0.1480	856,344
2017	54,427.52	10.00	10.00	5,442.75	4.08	0.4080	22,206
2018	512,698.68	10.00	10.00	51,269.87	4.82	0.4820	247,121

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.02 ACCESSORY ELECTRIC EQUIPMENT - INVERTERS - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
STROUD SOLAR STATION							
INTERIM SURVIVOR CURVE.. IOWA 10-S2.5							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2020	95,573.69	9.99	10.01	9,566.93	6.54	0.6547	62,567
2021	8,340.64	9.97	10.03	836.57	7.48	0.7503	6,258
2023	243,763.62	9.80	10.20	24,863.89	9.30	0.9490	231,327
	6,700,911.74			670,590.77			1,425,823
	COMPOSITE REMAINING LIFE, YEARS..					2.13	
OTHER SOLAR							
SURVIVOR CURVE.. IOWA 10-S2.5							
NET SALVAGE PERCENT.. 0							
2023	10,413,798.32	10.00	10.00	1,041,379.83	9.50	0.9500	9,893,108
	10,413,798.32			1,041,379.83			9,893,108
	COMPOSITE REMAINING LIFE, YEARS..					9.50	
	65,856,918.70			6,587,589.84			22,063,213
	COMPOSITE REMAINING LIFE, YEARS..					3.35	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.03 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HURON SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	6,240,674.05	25.00	4.00	249,626.96	13.50	0.5400	3,369,964
2016	44,141.07	21.00	4.76	2,101.11	13.50	0.6429	28,377
	6,284,815.12			251,728.07			3,398,341
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
GIFFEN SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	3,214,099.58	25.00	4.00	128,563.98	13.50	0.5400	1,735,614
2016	44,141.13	21.00	4.76	2,101.12	13.50	0.6429	28,377
2017	41,920.09	20.00	5.00	2,096.00	13.50	0.6750	28,296
	3,300,160.80			132,761.10			1,792,287
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
CANTUA SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	6,013,965.71	25.00	4.00	240,558.63	13.50	0.5400	3,247,541
2016	44,141.07	21.00	4.76	2,101.11	13.50	0.6429	28,377
	6,058,106.78			242,659.74			3,275,918
	COMPOSITE REMAINING LIFE, YEARS..					13.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.03 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	7,397,025.37	25.00	4.00	295,881.01	14.50	0.5800	4,290,275
2014	442.23	24.00	4.17	18.44	14.50	0.6042	267
2016	44,141.07	22.00	4.55	2,008.42	14.50	0.6591	29,093
	7,441,608.67			297,907.87			4,319,635
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
GUERNSEY SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	8,355,999.00	25.00	4.00	334,239.96	14.50	0.5800	4,846,479
2016	44,141.07	22.00	4.55	2,008.42	14.50	0.6591	29,093
	8,400,140.07			336,248.38			4,875,572
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
WEST GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	2,631,510.81	25.00	4.00	105,260.43	14.50	0.5800	1,526,276
2016	44,141.07	22.00	4.55	2,008.42	14.50	0.6591	29,093
	2,675,651.88			107,268.85			1,555,369
	COMPOSITE REMAINING LIFE, YEARS..					14.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.03 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SCHINDLER SOLAR STATION 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	5,981,009.82	25.00	4.00	239,240.39	12.50	0.5000	2,990,505
2013	215,139.42	23.00	4.35	9,358.56	12.50	0.5435	116,924
2016	44,141.07	20.00	5.00	2,207.05	12.50	0.6250	27,588
	6,240,290.31			250,806.00			3,135,017
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
SCHINDLER SOLAR STATION 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	5,871,812.29	25.00	4.00	234,872.49	12.50	0.5000	2,935,906
2016	44,141.07	20.00	5.00	2,207.05	12.50	0.6250	27,588
	5,915,953.36			237,079.54			2,963,494
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
STROUD SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	8,005,668.69	25.00	4.00	320,226.75	12.50	0.5000	4,002,834
2016	44,141.07	20.00	5.00	2,207.05	12.50	0.6250	27,588
	8,049,809.76			322,433.80			4,030,422
	COMPOSITE REMAINING LIFE, YEARS..					12.50	

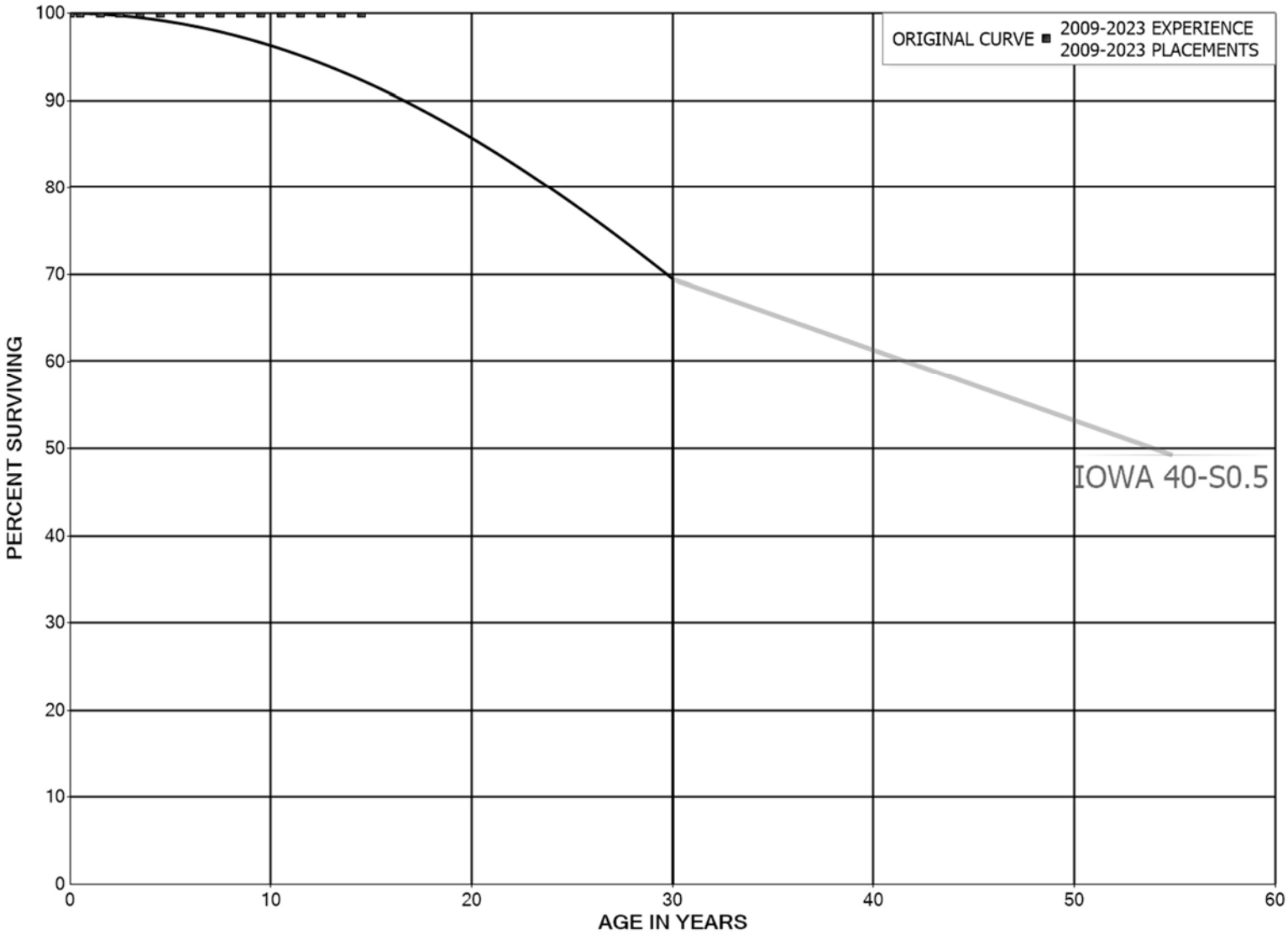
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 345.03 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL ACCRUAL-- RATE (4)	AMOUNT (5)	REM. LIFE (6)	--FUTURE ACCRUALS-- FACTOR (7)	AMOUNT (8)
OTHER SOLAR							
SURVIVOR CURVE.. 200-SQUARE							
NET SALVAGE PERCENT.. 0							
2023	101,179.99	200.00	0.50	505.90	199.50	0.9975	100,927
	101,179.99			505.90			100,927
	COMPOSITE REMAINING LIFE, YEARS..					199.50	
	54,467,716.74			2,179,399.25			29,446,982
	COMPOSITE REMAINING LIFE, YEARS..					13.51	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2023 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	70,069,756		0.0000	1.0000	100.00
0.5	69,197,558		0.0000	1.0000	100.00
1.5	68,576,987		0.0000	1.0000	100.00
2.5	68,576,987		0.0000	1.0000	100.00
3.5	65,576,135		0.0000	1.0000	100.00
4.5	65,446,487		0.0000	1.0000	100.00
5.5	64,125,322		0.0000	1.0000	100.00
6.5	64,125,322		0.0000	1.0000	100.00
7.5	62,543,658		0.0000	1.0000	100.00
8.5	62,543,658		0.0000	1.0000	100.00
9.5	62,451,518		0.0000	1.0000	100.00
10.5	59,422,995		0.0000	1.0000	100.00
11.5	59,181,953		0.0000	1.0000	100.00
12.5	58,133,657		0.0000	1.0000	100.00
13.5	18,233,696		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATEWAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2039							
NET SALVAGE PERCENT.. 0							
2009	18,233,695.79	26.83	3.73	680,116.85	13.76	0.5129	9,351,333
2010	95,079.11	26.12	3.83	3,641.53	13.85	0.5303	50,416
2011	49,934.16	25.40	3.94	1,967.41	13.95	0.5492	27,424
2012	180,752.60	24.66	4.06	7,338.56	14.04	0.5693	102,910
2013	286,440.82	23.90	4.18	11,973.23	14.13	0.5912	169,347
	18,845,902.48			705,037.58			9,701,430
	COMPOSITE REMAINING LIFE, YEARS..					13.76	
HUMBOLDT BAY GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	12,928,040.61	26.83	3.73	482,215.91	14.61	0.5445	7,039,835
2011	714,694.18	26.12	3.83	27,372.79	14.71	0.5632	402,494
2012	58,168.29	25.40	3.94	2,291.83	14.82	0.5835	33,939
2013	154,817.96	24.66	4.06	6,285.61	14.92	0.6050	93,670
2014	42,285.04	23.90	4.18	1,767.51	15.02	0.6285	26,574
2016	1,581,663.40	22.34	4.48	70,858.52	15.22	0.6813	1,077,571
2018	1,321,165.28	20.71	4.83	63,812.28	15.42	0.7446	983,700
2019	129,648.22	19.88	5.03	6,521.31	15.52	0.7807	101,214
2020	2,619,816.87	19.03	5.25	137,540.39	15.61	0.8203	2,148,983
2022	620,570.99	17.28	5.79	35,931.06	15.80	0.9144	567,419
2023	872,197.72	16.40	6.10	53,204.06	15.90	0.9695	845,604
	21,043,068.56			887,801.27			13,321,003
	COMPOSITE REMAINING LIFE, YEARS..					15.00	
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
1998	16,077.67	33.77	2.96	475.90	13.26	0.3927	6,313
2006	128,274.00	29.45	3.40	4,361.32	14.18	0.4815	61,763

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.01 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLUSA GENERATING STATION							
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. 0							
2010	26,876,841.40	26.83	3.73	1,002,506.18	14.61	0.5445	14,635,515
2011	130,212.40	26.12	3.83	4,987.13	14.71	0.5632	73,332
2012	2,121.41	25.40	3.94	83.58	14.82	0.5835	1,238
2013	2,587,263.74	24.66	4.06	105,042.91	14.92	0.6050	1,565,372
2014	49,855.40	23.90	4.18	2,083.96	15.02	0.6285	31,332
2020	381,034.94	19.03	5.25	20,004.33	15.61	0.8203	312,555
	30,171,680.96			1,139,545.31			16,687,420
	COMPOSITE REMAINING LIFE, YEARS..					14.64	
	70,060,652.00			2,732,384.16			39,709,853
	COMPOSITE REMAINING LIFE, YEARS..					14.53	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HURON SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	2,969,481.11	25.00	4.00	118,779.24	13.50	0.5400	1,603,520
	2,969,481.11			118,779.24			1,603,520
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
GIFFEN SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	1,535,344.19	25.00	4.00	61,413.77	13.50	0.5400	829,086
	1,535,344.19			61,413.77			829,086
	COMPOSITE REMAINING LIFE, YEARS..					13.50	
CANTUA SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2037							
NET SALVAGE PERCENT.. 0							
2012	2,861,976.04	25.00	4.00	114,479.04	13.50	0.5400	1,545,467
	2,861,976.04			114,479.04			1,545,467
	COMPOSITE REMAINING LIFE, YEARS..					13.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	1,784,141.66	25.00	4.00	71,365.67	14.50	0.5800	1,034,802
	1,784,141.66			71,365.67			1,034,802
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
GUERNSEY SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	2,011,355.47	25.00	4.00	80,454.22	14.50	0.5800	1,166,586
	2,011,355.47			80,454.22			1,166,586
	COMPOSITE REMAINING LIFE, YEARS..					14.50	
WEST GATES SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2013	975,807.87	25.00	4.00	39,032.31	14.50	0.5800	565,969
	975,807.87			39,032.31			565,969
	COMPOSITE REMAINING LIFE, YEARS..					14.50	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SCHINDLER SOLAR STATION 1							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	2,591,304.00	25.00	4.00	103,652.16	12.50	0.5000	1,295,652
2013	93,210.28	23.00	4.35	4,054.65	12.50	0.5435	50,658
	2,684,514.28			107,706.81			1,346,310
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
SCHINDLER SOLAR STATION 2							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	2,538,638.33	25.00	4.00	101,545.53	12.50	0.5000	1,269,319
	2,538,638.33			101,545.53			1,269,319
	COMPOSITE REMAINING LIFE, YEARS..					12.50	
STROUD SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2036							
NET SALVAGE PERCENT.. 0							
2011	3,185,324.21	25.00	4.00	127,412.97	12.50	0.5000	1,592,662
	3,185,324.21			127,412.97			1,592,662
	COMPOSITE REMAINING LIFE, YEARS..					12.50	

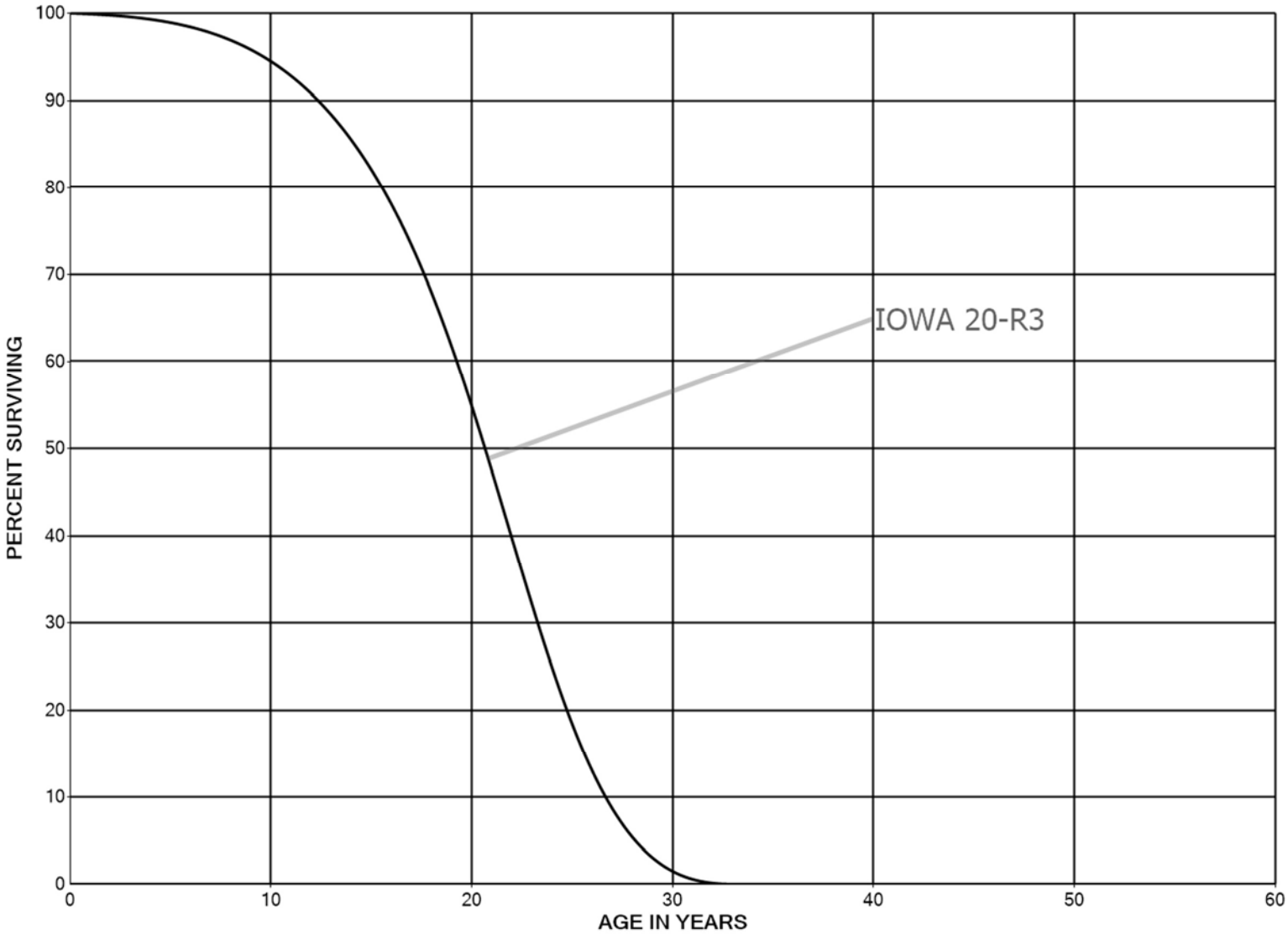
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 346.02 MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VACA - DIXON SOLAR STATION							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. 0							
2009	10,266,309.69	25.00	4.00	410,652.39	10.50	0.4200	4,311,850
2010	302,876.19	24.00	4.17	12,629.94	10.50	0.4375	132,508
2011	153,455.34	23.00	4.35	6,675.31	10.50	0.4565	70,055
	10,722,641.22			429,957.64			4,514,413
	COMPOSITE REMAINING LIFE, YEARS..					10.50	
OTHER SOLAR							
INTERIM SURVIVOR CURVE.. SQUARE							
PROBABLE RETIREMENT YEAR.. 6-2038							
NET SALVAGE PERCENT.. 0							
2007	2,063,886.72	31.00	3.23	66,663.54	14.50	0.4677	965,362
	2,063,886.72			66,663.54			965,362
	COMPOSITE REMAINING LIFE, YEARS..					14.48	
	33,333,111.10			1,318,810.74			16,433,496
	COMPOSITE REMAINING LIFE, YEARS..					12.46	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 348.00 ENERGY STORAGE
SMOOTH SURVIVOR CURVE



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 348.00 ENERGY STORAGE EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ELKHORN BATTERY ENERGY STORAGE STATION							
SURVIVOR CURVE.. IOWA 20-R3							
NET SALVAGE PERCENT.. -5							
2022	243,066,267.07	20.00	5.00	12,153,313.35	18.53	0.9265	225,200,896
2023	21,957,555.56	20.00	5.00	1,097,877.78	19.51	0.9755	21,419,595
	265,023,822.63			13,251,191.13			246,620,491
NET SALVAGE ADJUSTMENT				662,559.56			12,331,025
	265,023,822.63			13,913,750.69			258,951,516
	COMPOSITE REMAINING LIFE, YEARS..					18.61	
OTHER BATTERY ENERGY STORAGE							
SURVIVOR CURVE.. IOWA 20-R3							
NET SALVAGE PERCENT.. -5							
2023	0.01				19.51	0.9755	
	0.01						
NET SALVAGE ADJUSTMENT							
	0.01						
	COMPOSITE REMAINING LIFE, YEARS..					0.00	
	265,023,822.64			13,913,750.69			258,951,516
	COMPOSITE REMAINING LIFE, YEARS..					18.61	

ELECTRIC TRANSMISSION

Asset Classes ETC35002 - ETC35900, ETP35303, ETP35401, ETP35601

FERC Accounts 350.02 - 359

The following is an account by account description of how depreciation average service lives and net salvage estimates were developed for each account.

Service life and net salvage estimates for electric transmission accounts (ETC asset classes) were also applied to transmission plant for combined cycle property (ETP asset classes). However, transmission plant related to combined cycle sites are not expected to last beyond the retirement dates of these power plants. The depreciation rates for combined cycle transmission plant have a probable retirement date that corresponds with the retirement dates for of the respective generating facilities. The same methodology was employed in previous GRCs.

In addition to the study for the most recent GRC, Gannett Fleming has performed depreciation studies for PG&E's transmission assets each year for FERC Transmission Owner Tariff filings. For both FERC and CPUC studies of electric transmission plant, the service life and net salvage analyses are based on combined FERC and CPUC data. Because the FERC studies are more recent, previously proposed estimates from those filings may be referenced in addition to the currently authorized estimates from the most recent GRC. Depreciation rates are calculated in this study for CPUC jurisdictional balances.

ACCOUNT 350.02 (FERC) LAND RIGHTS

Asset Class ETC35002

This account shall include the cost of land rights set in connection with electric transmission. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS

Discussion: Land rights are not tangible assets but are necessary for the operation of the assets at those locations. Land rights are typically amortized over a period at least as long as the property within those rights of way.

Conclusion: The assets with the longest lives in electric transmission plant are those in Account 354 Towers and Fixtures, which has a 75-year average life. Electric transmission property generally has longer lives than the other functional classes of plant, and therefore has the longest amortization period for land rights.

Recommendation: Continue to amortize the land rights for this class of plant over 75 years.

NET SALVAGE ANALYSIS

Discussion: No salvage value or removal costs are expected for this account.

Conclusion: There is no salvage or cost of removal expected for these assets.

Recommendation: Use zero percent net salvage for this account

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 75-SQUARE							
NET SALVAGE PERCENT.. 0							
1919	348.74						
1920	111.70						
1921	412.28						
1922	172.41						
1923	79.21						
1924	50.75						
1925	193.49						
1926	158.99						
1927	151.50						
1928	311.12						
1929	119.70						
1930	169.30						
1931	364.93						
1932	128.98						
1933	24.60						
1934	16.71						
1935	64.86						
1936	35.54						
1937	37.16						
1938	160.77						
1939	35.02						
1940	100.92						
1941	13.19						
1942	78.28						
1943	83.81						
1944	95.51						
1945	62.44						
1946	95.28						
1947	235.60						
1948	1,157.64						
1949	688.09	75.00	1.33	9.15	0.50	0.0067	5
1950	641.26	75.00	1.33	8.53	1.50	0.0200	13
1951	287.91	75.00	1.33	3.83	2.50	0.0333	10
1952	1,553.14	75.00	1.33	20.66	3.50	0.0467	72
1953	1,153.02	75.00	1.33	15.34	4.50	0.0600	69
1954	1,168.28	75.00	1.33	15.54	5.50	0.0733	86
1955	593.21	75.00	1.33	7.89	6.50	0.0867	51
1956	842.49	75.00	1.33	11.21	7.50	0.1000	84
1957	789.07	75.00	1.33	10.49	8.50	0.1133	89
1958	730.66	75.00	1.33	9.72	9.50	0.1267	93
1959	1,469.84	75.00	1.33	19.55	10.50	0.1400	206

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 75-SQUARE							
NET SALVAGE PERCENT.. 0							
1960	532.50	75.00	1.33	7.08	11.50	0.1533	82
1961	1,222.03	75.00	1.33	16.25	12.50	0.1667	204
1962	1,553.89	75.00	1.33	20.67	13.50	0.1800	280
1963	1,591.91	75.00	1.33	21.17	14.50	0.1933	308
1964	679.45	75.00	1.33	9.04	15.50	0.2067	140
1965	3,076.21	75.00	1.33	40.91	16.50	0.2200	677
1966	1,597.03	75.00	1.33	21.24	17.50	0.2333	373
1967	4,782.05	75.00	1.33	63.60	18.50	0.2467	1,180
1968	3,697.01	75.00	1.33	49.17	19.50	0.2600	961
1969	1,381.82	75.00	1.33	18.38	20.50	0.2733	378
1970	755.37	75.00	1.33	10.05	21.50	0.2867	217
1971	2,029.64	75.00	1.33	26.99	22.50	0.3000	609
1972	1,145.99	75.00	1.33	15.24	23.50	0.3133	359
1973	4,178.07	75.00	1.33	55.57	24.50	0.3267	1,365
1974	1,999.57	75.00	1.33	26.59	25.50	0.3400	680
1975	1,117.65	75.00	1.33	14.86	26.50	0.3533	395
1976	2,773.20	75.00	1.33	36.88	27.50	0.3667	1,017
1977	1,285.64	75.00	1.33	17.10	28.50	0.3800	489
1978	1,114.07	75.00	1.33	14.82	29.50	0.3933	438
1979	1,292.42	75.00	1.33	17.19	30.50	0.4067	526
1980	1,571.57	75.00	1.33	20.90	31.50	0.4200	660
1981	3,187,581.56	75.00	1.33	42,394.83	32.50	0.4333	1,381,275
1982	352,916.95	75.00	1.33	4,693.80	33.50	0.4467	157,637
1983	112,600.50	75.00	1.33	1,497.59	34.50	0.4600	51,796
1984	32,387.25	75.00	1.33	430.75	35.50	0.4733	15,330
1985	34,694.32	75.00	1.33	461.43	36.50	0.4867	16,885
1986	24,657.74	75.00	1.33	327.95	37.50	0.5000	12,329
1987	34,549.50	75.00	1.33	459.51	38.50	0.5133	17,735
1988	554,062.86	75.00	1.33	7,369.04	39.50	0.5267	291,808
1989	184,389.38	75.00	1.33	2,452.38	40.50	0.5400	99,570
1990	298,985.41	75.00	1.33	3,976.51	41.50	0.5533	165,438
1991	274,365.81	75.00	1.33	3,649.07	42.50	0.5667	155,475
1992	167,950.27	75.00	1.33	2,233.74	43.50	0.5800	97,411
1993	301,422.24	75.00	1.33	4,008.92	44.50	0.5933	178,843
1994	118,360.34	75.00	1.33	1,574.19	45.50	0.6067	71,806
1995	88,824.58	75.00	1.33	1,181.37	46.50	0.6200	55,071
1996	169,630.26	75.00	1.33	2,256.08	47.50	0.6333	107,432
1997	24,766.82	75.00	1.33	329.40	48.50	0.6467	16,016
1998	114,811.89	75.00	1.33	1,527.00	49.50	0.6600	75,776
1999	36,848.33	75.00	1.33	490.08	50.50	0.6733	24,811
2000	321,077.05	75.00	1.33	4,270.32	51.50	0.6867	220,474

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 350.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 75-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	209,482.94	75.00	1.33	2,786.12	52.50	0.7000	146,638
2002	665,013.44	75.00	1.33	8,844.68	53.50	0.7133	474,374
2003	805,486.83	75.00	1.33	10,712.97	54.50	0.7267	585,323
2004	299,381.26	75.00	1.33	3,981.77	55.50	0.7400	221,542
2005	515,617.50	75.00	1.33	6,857.71	56.50	0.7533	388,430
2006	242,236.81	75.00	1.33	3,221.75	57.50	0.7667	185,716
2007	150,745.27	75.00	1.33	2,004.91	58.50	0.7800	117,581
2008	106,261.92	75.00	1.33	1,413.28	59.50	0.7933	84,301
2009	143,343.30	75.00	1.33	1,906.47	60.50	0.8067	115,631
2010	383,217.36	75.00	1.33	5,096.79	61.50	0.8200	314,238
2011	104,569.22	75.00	1.33	1,390.77	62.50	0.8333	87,141
2012	209,486.67	75.00	1.33	2,786.17	63.50	0.8467	177,366
2013	383,209.83	75.00	1.33	5,096.69	64.50	0.8600	329,560
2014	1,048,164.34	75.00	1.33	13,940.59	65.50	0.8733	915,393
2015	83,718.46	75.00	1.33	1,113.46	66.50	0.8867	74,231
2016	67,147.94	75.00	1.33	893.07	67.50	0.9000	60,433
2017	96,151.00	75.00	1.33	1,278.81	68.50	0.9133	87,818
2018	496,967.75	75.00	1.33	6,609.67	69.50	0.9267	460,525
2019	129,191.46	75.00	1.33	1,718.25	70.50	0.9400	121,440
2020	90,385.58	75.00	1.33	1,202.13	71.50	0.9533	86,167
2021	202,058.84	75.00	1.33	2,687.38	72.50	0.9667	195,324
2022	141,713.45	75.00	1.33	1,884.79	73.50	0.9800	138,879
2023	152,899.37	75.00	1.33	2,033.56	74.50	0.9933	151,880
	13,215,698.09			175,701.36			8,744,965

COMPOSITE REMAINING LIFE, YEARS.. 49.77

ACCOUNT 352 (FERC): STRUCTURES AND IMPROVEMENTS

Asset Classes ETC35201, ETC35202

This account includes the cost of structures and improvements for electric transmission operations. This includes the cost of all buildings and fixtures permanently attached to the structures and improvements. To be considered a retirement unit an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: The structures in this account consist primarily of control buildings at substations. The buildings are constructed of brick, block and metal. Retirements are generally the result of deterioration or deficiency according to current design standards. The currently authorized estimate in this account is the 70-R3 survivor curve. The statistical analysis indicates average service lives of 70 years or longer. However, the historical data includes a number of older structures that were generally masonry buildings. Newer buildings include a larger portion of pre-fab and metal structures, which may not have as long of a service life as the older buildings. The expectation is therefore that the service life will be shorter than indicated in the historical data, which is consistent with the types of assets currently installed and with the range of estimates used by others in the industry. The 70-R3 survivor curve has a shorter average service life than the indications when fitting all of the data, it is a good fit of more recent ages (roughly through age 35) and is consistent with the estimates of others in the industry.

Conclusion: The 70-R3 survivor curve is still a reasonable estimate for this account. A mid-mode curve is reasonable for structures of this type.

Recommendation: Retain the currently authorized 70-R3 survivor curve.

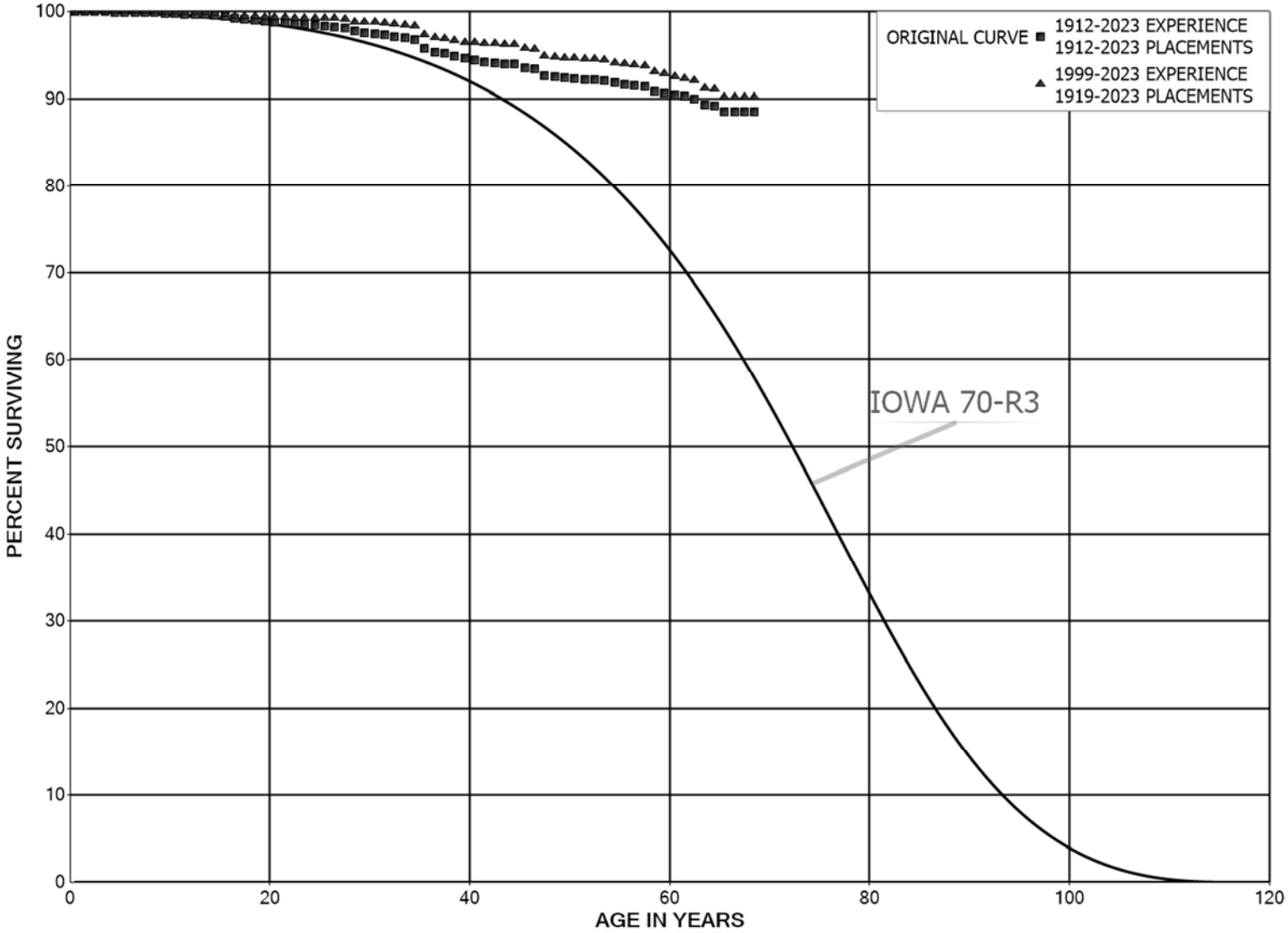
NET SALVAGE ANALYSIS:

Discussion: There has been little gross salvage in most years. Cost of removal has been recorded in all years since 2004, but some years have high cost of removal relative to the recorded retirements. Cost of removal at these higher levels is not considered to be indicative of the typical experience for most of the assets in this account. The overall average net salvage in the historical data is more negative than most utilities experience for structures and improvements. In recent filings an estimate of (20) percent has been recommended.

Conclusion: The current estimate continues to be appropriate.

Recommendation: Retain the currently authorized net salvage estimate of (20) percent.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1912-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	437,038,863	36,325	0.0001	0.9999	100.00
0.5	416,866,318	80,427	0.0002	0.9998	99.99
1.5	414,667,587	97,098	0.0002	0.9998	99.97
2.5	403,269,664	102,992	0.0003	0.9997	99.95
3.5	402,079,925	137,118	0.0003	0.9997	99.92
4.5	400,553,852	80,277	0.0002	0.9998	99.89
5.5	387,832,816	87,534	0.0002	0.9998	99.87
6.5	340,111,908	97,700	0.0003	0.9997	99.85
7.5	327,567,214	59,556	0.0002	0.9998	99.82
8.5	312,909,357	161,234	0.0005	0.9995	99.80
9.5	312,525,328	118,801	0.0004	0.9996	99.75
10.5	291,054,542	125,359	0.0004	0.9996	99.71
11.5	235,632,141	82,944	0.0004	0.9996	99.67
12.5	198,013,125	96,542	0.0005	0.9995	99.63
13.5	177,106,808	144,260	0.0008	0.9992	99.58
14.5	145,583,115	226,261	0.0016	0.9984	99.50
15.5	140,090,264	294,947	0.0021	0.9979	99.35
16.5	128,420,565	76,865	0.0006	0.9994	99.14
17.5	123,761,365	136,358	0.0011	0.9989	99.08
18.5	117,841,660	162,754	0.0014	0.9986	98.97
19.5	111,306,537	70,434	0.0006	0.9994	98.83
20.5	83,643,697	72,698	0.0009	0.9991	98.77
21.5	79,074,426	74,977	0.0009	0.9991	98.69
22.5	76,490,964	68,596	0.0009	0.9991	98.59
23.5	72,877,564	64,999	0.0009	0.9991	98.50
24.5	68,054,143	84,600	0.0012	0.9988	98.42
25.5	62,045,214	72,696	0.0012	0.9988	98.29
26.5	58,506,685	81,739	0.0014	0.9986	98.18
27.5	55,681,377	200,723	0.0036	0.9964	98.04
28.5	54,233,264	72,654	0.0013	0.9987	97.69
29.5	51,952,552	61,747	0.0012	0.9988	97.56
30.5	49,261,022	67,938	0.0014	0.9986	97.44
31.5	47,413,902	123,432	0.0026	0.9974	97.31
32.5	45,846,650	56,661	0.0012	0.9988	97.05
33.5	44,335,255	120,111	0.0027	0.9973	96.93
34.5	42,059,805	434,570	0.0103	0.9897	96.67
35.5	37,328,558	142,417	0.0038	0.9962	95.67
36.5	35,193,281	67,373	0.0019	0.9981	95.31
37.5	34,135,614	117,658	0.0034	0.9966	95.12
38.5	31,785,912	68,976	0.0022	0.9978	94.80

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1912-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,693,499	57,238	0.0019	0.9981	94.59
40.5	30,483,835	73,427	0.0024	0.9976	94.41
41.5	30,367,265	23,229	0.0008	0.9992	94.19
42.5	28,647,741	44,048	0.0015	0.9985	94.11
43.5	28,056,266	23,470	0.0008	0.9992	93.97
44.5	26,840,460	120,329	0.0045	0.9955	93.89
45.5	24,824,405	28,366	0.0011	0.9989	93.47
46.5	24,705,089	186,582	0.0076	0.9924	93.36
47.5	24,243,940	33,852	0.0014	0.9986	92.66
48.5	22,971,971	20,191	0.0009	0.9991	92.53
49.5	22,252,038	30,113	0.0014	0.9986	92.45
50.5	20,656,803	22,311	0.0011	0.9989	92.32
51.5	20,171,466	10,870	0.0005	0.9995	92.22
52.5	19,469,976	29,705	0.0015	0.9985	92.17
53.5	17,366,424	46,374	0.0027	0.9973	92.03
54.5	16,052,326	23,916	0.0015	0.9985	91.79
55.5	14,904,325	19,140	0.0013	0.9987	91.65
56.5	11,448,129	16,902	0.0015	0.9985	91.53
57.5	9,959,359	56,462	0.0057	0.9943	91.40
58.5	8,960,065	24,142	0.0027	0.9973	90.88
59.5	8,526,741	20,771	0.0024	0.9976	90.63
60.5	7,733,118	15,482	0.0020	0.9980	90.41
61.5	7,172,748	20,732	0.0029	0.9971	90.23
62.5	6,355,166	50,072	0.0079	0.9921	89.97
63.5	6,118,749	9,413	0.0015	0.9985	89.26
64.5	5,812,533	39,074	0.0067	0.9933	89.13
65.5	5,700,475	708	0.0001	0.9999	88.53
66.5	5,509,576	1,893	0.0003	0.9997	88.52
67.5	5,325,988	869	0.0002	0.9998	88.49
68.5	4,956,986	11,446	0.0023	0.9977	88.47
69.5	4,180,517	4,969	0.0012	0.9988	88.27
70.5	3,571,836	2,643	0.0007	0.9993	88.16
71.5	3,332,523	30,251	0.0091	0.9909	88.10
72.5	3,150,022	168,828	0.0536	0.9464	87.30
73.5	2,798,568	3,051	0.0011	0.9989	82.62
74.5	2,602,151	672	0.0003	0.9997	82.53
75.5	1,948,909		0.0000	1.0000	82.51
76.5	1,780,526	7,021	0.0039	0.9961	82.51
77.5	1,753,199	14,419	0.0082	0.9918	82.18
78.5	1,732,076	59,243	0.0342	0.9658	81.51

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1912-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,544,182	16,251	0.0105	0.9895	78.72
80.5	1,502,058		0.0000	1.0000	77.89
81.5	1,402,083	17,985	0.0128	0.9872	77.89
82.5	1,330,765		0.0000	1.0000	76.89
83.5	1,329,461		0.0000	1.0000	76.89
84.5	1,316,627	321	0.0002	0.9998	76.89
85.5	1,305,389		0.0000	1.0000	76.87
86.5	1,236,313		0.0000	1.0000	76.87
87.5	1,234,412		0.0000	1.0000	76.87
88.5	1,225,231		0.0000	1.0000	76.87
89.5	1,224,895		0.0000	1.0000	76.87
90.5	1,219,270		0.0000	1.0000	76.87
91.5	1,168,197		0.0000	1.0000	76.87
92.5	917,580		0.0000	1.0000	76.87
93.5	896,676		0.0000	1.0000	76.87
94.5	860,178		0.0000	1.0000	76.87
95.5	859,481		0.0000	1.0000	76.87
96.5	856,310		0.0000	1.0000	76.87
97.5	473,646		0.0000	1.0000	76.87
98.5	420,170		0.0000	1.0000	76.87
99.5	415,173		0.0000	1.0000	76.87
100.5	354,392		0.0000	1.0000	76.87
101.5	151,071		0.0000	1.0000	76.87
102.5	124,274	570	0.0046	0.9954	76.87
103.5	123,704		0.0000	1.0000	76.52
104.5					76.52

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	366,571,591	5	0.0000	1.0000	100.00
0.5	352,410,012	33,553	0.0001	0.9999	100.00
1.5	353,804,652	45,168	0.0001	0.9999	99.99
2.5	345,217,340	43,782	0.0001	0.9999	99.98
3.5	345,519,586	70,400	0.0002	0.9998	99.97
4.5	346,297,264	21,427	0.0001	0.9999	99.94
5.5	336,278,508	19,129	0.0001	0.9999	99.94
6.5	290,411,063	30,016	0.0001	0.9999	99.93
7.5	279,380,341	1,129	0.0000	1.0000	99.92
8.5	266,250,052	91,532	0.0003	0.9997	99.92
9.5	268,109,122	55,724	0.0002	0.9998	99.89
10.5	251,134,223	63,976	0.0003	0.9997	99.87
11.5	197,841,461	15,403	0.0001	0.9999	99.84
12.5	161,297,945	18,557	0.0001	0.9999	99.83
13.5	142,742,608	65,610	0.0005	0.9995	99.82
14.5	112,330,215	144,757	0.0013	0.9987	99.78
15.5	107,078,438	227,457	0.0021	0.9979	99.65
16.5	95,519,441	6,637	0.0001	0.9999	99.44
17.5	92,840,257	55,416	0.0006	0.9994	99.43
18.5	87,666,179	67,577	0.0008	0.9992	99.37
19.5	82,424,694	15,952	0.0002	0.9998	99.29
20.5	56,874,541	8,242	0.0001	0.9999	99.27
21.5	52,460,745	24,251	0.0005	0.9995	99.26
22.5	50,204,261	7,826	0.0002	0.9998	99.21
23.5	47,951,526	8,626	0.0002	0.9998	99.20
24.5	43,886,675	4,535	0.0001	0.9999	99.18
25.5	39,726,868	12,232	0.0003	0.9997	99.17
26.5	36,717,827	11,022	0.0003	0.9997	99.14
27.5	34,654,655	130,180	0.0038	0.9962	99.11
28.5	35,357,192	14,502	0.0004	0.9996	98.74
29.5	34,447,322	2,710	0.0001	0.9999	98.70
30.5	32,973,710	7,687	0.0002	0.9998	98.69
31.5	34,739,277	69,731	0.0020	0.9980	98.67
32.5	34,723,531	8,911	0.0003	0.9997	98.47
33.5	34,288,613	37,630	0.0011	0.9989	98.44
34.5	32,599,160	356,525	0.0109	0.9891	98.33
35.5	28,754,453	87,720	0.0031	0.9969	97.26
36.5	27,281,893	29,882	0.0011	0.9989	96.96
37.5	27,090,695	77,759	0.0029	0.9971	96.86
38.5	24,983,039	39,126	0.0016	0.9984	96.58

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	24,238,238	7,523	0.0003	0.9997	96.43
40.5	24,165,610	29,236	0.0012	0.9988	96.40
41.5	24,299,985	4,175	0.0002	0.9998	96.28
42.5	22,788,756	24,293	0.0011	0.9989	96.26
43.5	22,727,359	8,284	0.0004	0.9996	96.16
44.5	22,299,621	98,196	0.0044	0.9956	96.13
45.5	20,963,418	14,355	0.0007	0.9993	95.70
46.5	21,151,146	177,680	0.0084	0.9916	95.64
47.5	20,859,414	28,983	0.0014	0.9986	94.83
48.5	19,799,887	13,242	0.0007	0.9993	94.70
49.5	19,297,745	9,673	0.0005	0.9995	94.64
50.5	18,411,582	7,557	0.0004	0.9996	94.59
51.5	18,112,691	6,976	0.0004	0.9996	94.55
52.5	17,438,516	25,110	0.0014	0.9986	94.52
53.5	15,347,497	43,554	0.0028	0.9972	94.38
54.5	14,166,490	18,886	0.0013	0.9987	94.11
55.5	13,050,086	14,511	0.0011	0.9989	93.99
56.5	9,700,176	15,824	0.0016	0.9984	93.88
57.5	8,267,659	55,552	0.0067	0.9933	93.73
58.5	7,270,577	23,635	0.0033	0.9967	93.10
59.5	6,865,528	20,597	0.0030	0.9970	92.80
60.5	6,083,803	15,114	0.0025	0.9975	92.52
61.5	5,593,496	13,289	0.0024	0.9976	92.29
62.5	4,785,261	44,695	0.0093	0.9907	92.07
63.5	4,564,253	7,821	0.0017	0.9983	91.21
64.5	4,260,176	38,784	0.0091	0.9909	91.05
65.5	4,154,032	1	0.0000	1.0000	90.22
66.5	4,019,605	1,174	0.0003	0.9997	90.22
67.5	4,168,554	717	0.0002	0.9998	90.20
68.5	3,823,757	11,268	0.0029	0.9971	90.18
69.5	3,083,963	2,544	0.0008	0.9992	89.92
70.5	2,479,078	2,541	0.0010	0.9990	89.84
71.5	2,244,991	30,251	0.0135	0.9865	89.75
72.5	2,616,884	168,828	0.0645	0.9355	88.54
73.5	2,321,957	3,051	0.0013	0.9987	82.83
74.5	2,131,206	672	0.0003	0.9997	82.72
75.5	1,538,745		0.0000	1.0000	82.69
76.5	1,585,663	7,021	0.0044	0.9956	82.69
77.5	1,612,674	14,419	0.0089	0.9911	82.33
78.5	1,591,551	59,243	0.0372	0.9628	81.59

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,544,182	16,251	0.0105	0.9895	78.55
80.5	1,502,058		0.0000	1.0000	77.73
81.5	1,402,083	17,985	0.0128	0.9872	77.73
82.5	1,330,765		0.0000	1.0000	76.73
83.5	1,329,461		0.0000	1.0000	76.73
84.5	1,316,627	321	0.0002	0.9998	76.73
85.5	1,305,389		0.0000	1.0000	76.71
86.5	1,236,313		0.0000	1.0000	76.71
87.5	1,234,412		0.0000	1.0000	76.71
88.5	1,225,231		0.0000	1.0000	76.71
89.5	1,224,895		0.0000	1.0000	76.71
90.5	1,219,270		0.0000	1.0000	76.71
91.5	1,168,197		0.0000	1.0000	76.71
92.5	917,580		0.0000	1.0000	76.71
93.5	896,676		0.0000	1.0000	76.71
94.5	860,178		0.0000	1.0000	76.71
95.5	859,481		0.0000	1.0000	76.71
96.5	856,310		0.0000	1.0000	76.71
97.5	473,646		0.0000	1.0000	76.71
98.5	420,170		0.0000	1.0000	76.71
99.5	415,173		0.0000	1.0000	76.71
100.5	354,392		0.0000	1.0000	76.71
101.5	151,071		0.0000	1.0000	76.71
102.5	124,274	570	0.0046	0.9954	76.71
103.5	123,704		0.0000	1.0000	76.36
104.5					76.36

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	326,026	295,695	91		0	295,695-	91-
2005	51,792	182,564	352		0	182,564-	352-
2006		153,734				153,734-	
2007	711	167,721			0	167,721-	
2008	71,314	1,100,025			0	1,100,025-	
2009	288,281	107,750	37		0	107,750-	37-
2010	112,796	355,572	315		0	355,572-	315-
2011	257,694	1,710,742	664		0	1,710,742-	664-
2012	14,602	226,099			0	226,099-	
2013	252,181	84,062	33		0	84,062-	33-
2014		173,718				173,718-	
2015	249,843	3,726	1		0	3,726-	1-
2016		151				151-	
2017		208,964				208,964-	
2018		146,759				146,759-	
2019		141,249				141,249-	
2020	330,319	195,201	59		0	195,201-	59-
2021	4,860	94,576		2,811	58	91,764-	
2022	12,990	6,715	52		0	6,715-	52-
2023		137,027				137,027-	
TOTAL	1,973,409	5,492,050	278	2,811	0	5,489,238-	278-
THREE-YEAR MOVING AVERAGES							
04-06	125,939	210,664	167		0	210,664-	167-
05-07	17,501	168,006	960		0	168,006-	960-
06-08	24,008	473,827			0	473,827-	
07-09	120,102	458,499	382		0	458,499-	382-
08-10	157,464	521,116	331		0	521,116-	331-
09-11	219,590	724,688	330		0	724,688-	330-
10-12	128,364	764,138	595		0	764,138-	595-
11-13	174,826	673,634	385		0	673,634-	385-
12-14	88,928	161,293	181		0	161,293-	181-
13-15	167,342	87,169	52		0	87,169-	52-
14-16	83,281	59,199	71		0	59,199-	71-
15-17	83,281	70,947	85		0	70,947-	85-
16-18		118,625				118,625-	
17-19		165,657				165,657-	
18-20	110,106	161,070	146		0	161,070-	146-
19-21	111,726	143,675	129	937	1	142,738-	128-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	116,056	98,830	85	937	1	97,893-	84-
21-23	5,950	79,439		937	16	78,502-	
FIVE-YEAR AVERAGE							
19-23	69,634	114,954	165	562	1	114,391-	164-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
1919	2,199.46	70.00	1.43	31.45	3.34	0.0477	105
1921	476.45	70.00	1.43	6.81	3.85	0.0550	26
1922	3,615.06	70.00	1.43	51.70	4.11	0.0587	212
1923	1,080.69	70.00	1.43	15.45	4.36	0.0623	67
1924	88.85	70.00	1.43	1.27	4.62	0.0660	6
1925	950.81	70.00	1.43	13.60	4.87	0.0696	66
1926	6,803.80	70.00	1.43	97.29	5.13	0.0733	499
1927	56.38	70.00	1.43	0.81	5.39	0.0770	4
1928	12.39	70.00	1.43	0.18	5.65	0.0807	1
1929	648.94	70.00	1.43	9.28	5.91	0.0844	55
1930	371.67	70.00	1.43	5.31	6.16	0.0880	33
1931	4,455.98	70.00	1.43	63.72	6.43	0.0919	409
1932	908.08	70.00	1.43	12.99	6.69	0.0956	87
1933	100.01	70.00	1.43	1.43	6.95	0.0993	10
1934	5.97	70.00	1.43	0.09	7.22	0.1031	1
1935	163.24	70.00	1.43	2.33	7.49	0.1070	17
1936	33.81	70.00	1.43	0.48	7.77	0.1110	4
1937	1,228.18	70.00	1.43	17.56	8.05	0.1150	141
1938	194.12	70.00	1.43	2.78	8.34	0.1191	23
1939	228.19	70.00	1.43	3.26	8.64	0.1234	28
1940	23.19	70.00	1.43	0.33	8.94	0.1277	3
1941	948.25	70.00	1.43	13.56	9.26	0.1323	125
1942	1,777.55	70.00	1.43	25.42	9.58	0.1369	243
1943	460.03	70.00	1.43	6.58	9.91	0.1416	65
1944	2,287.41	70.00	1.43	32.71	10.25	0.1464	335
1945	119.21	70.00	1.43	1.70	10.61	0.1516	18
1946	361.02	70.00	1.43	5.16	10.97	0.1567	57
1947	2,993.86	70.00	1.43	42.81	11.35	0.1621	485
1948	11,602.74	70.00	1.43	165.92	11.74	0.1677	1,946
1949	3,438.05	70.00	1.43	49.16	12.15	0.1736	597
1950	3,247.11	70.00	1.43	46.43	12.56	0.1794	583
1951	2,707.01	70.00	1.43	38.71	12.99	0.1856	502
1952	4,207.99	70.00	1.43	60.17	13.43	0.1919	807
1953	10,734.03	70.00	1.43	153.50	13.89	0.1984	2,130
1954	13,602.16	70.00	1.43	194.51	14.36	0.2051	2,790
1955	6,545.40	70.00	1.43	93.60	14.84	0.2120	1,388
1956	3,230.56	70.00	1.43	46.20	15.34	0.2191	708
1957	3,381.60	70.00	1.43	48.36	15.85	0.2264	766
1958	1,297.68	70.00	1.43	18.56	16.37	0.2339	303
1959	5,277.17	70.00	1.43	75.46	16.91	0.2416	1,275
1960	3,313.23	70.00	1.43	47.38	17.46	0.2494	826

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
1961	14,168.03	70.00	1.43	202.60	18.03	0.2576	3,649
1962	9,688.13	70.00	1.43	138.54	18.60	0.2657	2,574
1963	13,741.34	70.00	1.43	196.50	19.19	0.2741	3,767
1964	7,275.29	70.00	1.43	104.04	19.79	0.2827	2,057
1965	16,763.62	70.00	1.43	239.72	20.41	0.2916	4,888
1966	26,169.88	70.00	1.43	374.23	21.03	0.3004	7,862
1967	61,111.04	70.00	1.43	873.89	21.67	0.3096	18,918
1968	19,986.30	70.00	1.43	285.80	22.32	0.3189	6,373
1969	22,540.19	70.00	1.43	322.32	22.98	0.3283	7,400
1970	36,873.11	70.00	1.43	527.29	23.65	0.3379	12,458
1971	12,279.26	70.00	1.43	175.59	24.33	0.3476	4,268
1972	8,232.63	70.00	1.43	117.73	25.02	0.3574	2,943
1973	27,827.94	70.00	1.43	397.94	25.72	0.3674	10,225
1974	12,441.46	70.00	1.43	177.91	26.43	0.3776	4,698
1975	22,013.78	70.00	1.43	314.80	27.14	0.3877	8,535
1976	4,881.81	70.00	1.43	69.81	27.87	0.3981	1,944
1977	1,617.09	70.00	1.43	23.12	28.61	0.4087	661
1978	33,706.12	70.00	1.43	482.00	29.35	0.4193	14,133
1979	21,199.81	70.00	1.43	303.16	30.11	0.4301	9,119
1980	9,733.28	70.00	1.43	139.19	30.87	0.4410	4,292
1981	30,160.22	70.00	1.43	431.29	31.64	0.4520	13,632
1982	767.09	70.00	1.43	10.97	32.42	0.4631	355
1983	2,710.13	70.00	1.43	38.75	33.20	0.4743	1,285
1984	18,196.75	70.00	1.43	260.21	33.99	0.4856	8,836
1985	39,685.87	70.00	1.43	567.51	34.79	0.4970	19,724
1986	17,607.49	70.00	1.43	251.79	35.60	0.5086	8,955
1987	35,433.15	70.00	1.43	506.69	36.42	0.5203	18,436
1988	76,395.16	70.00	1.43	1,092.45	37.24	0.5320	40,642
1989	38,322.05	70.00	1.43	548.01	38.07	0.5439	20,842
1990	25,865.25	70.00	1.43	369.87	38.91	0.5559	14,377
1991	25,671.20	70.00	1.43	367.10	39.75	0.5679	14,578
1992	31,633.96	70.00	1.43	452.37	40.60	0.5800	18,348
1993	46,757.68	70.00	1.43	668.63	41.46	0.5923	27,694
1994	39,259.40	70.00	1.43	561.41	42.32	0.6046	23,735
1995	22,178.66	70.00	1.43	317.15	43.19	0.6170	13,684
1996	48,780.80	70.00	1.43	697.57	44.07	0.6296	30,711
1997	61,622.71	70.00	1.43	881.20	44.95	0.6421	39,570
1998	105,334.88	70.00	1.43	1,506.29	45.84	0.6549	68,980
1999	84,604.99	70.00	1.43	1,209.85	46.73	0.6676	56,480
2000	63,026.81	70.00	1.43	901.28	47.63	0.6804	42,885
2001	44,600.99	70.00	1.43	637.79	48.54	0.6934	30,928

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
2002	79,949.31	70.00	1.43	1,143.28	49.45	0.7064	56,479
2003	490,594.48	70.00	1.43	7,015.50	50.36	0.7194	352,948
2004	113,301.07	70.00	1.43	1,620.21	51.29	0.7327	83,017
2005	102,828.22	70.00	1.43	1,470.44	52.21	0.7459	76,695
2006	81,474.18	70.00	1.43	1,165.08	53.14	0.7591	61,850
2007	202,243.70	70.00	1.43	2,892.08	54.08	0.7726	156,247
2008	93,640.26	70.00	1.43	1,339.06	55.02	0.7860	73,601
2009	625,585.89	70.00	1.43	8,945.88	55.96	0.7994	500,112
2010	604,028.46	70.00	1.43	8,637.61	56.91	0.8130	491,075
2011	667,826.42	70.00	1.43	9,549.92	57.86	0.8266	552,005
2012	811,821.47	70.00	1.43	11,609.05	58.81	0.8401	682,044
2013	45,797.98	70.00	1.43	654.91	59.77	0.8539	39,105
2014	3,961.29	70.00	1.43	56.65	60.73	0.8676	3,437
2015	259,558.59	70.00	1.43	3,711.69	61.70	0.8814	228,783
2016	3,632.22	70.00	1.43	51.94	62.67	0.8953	3,252
2017	47,047.19	70.00	1.43	672.77	63.64	0.9091	42,772
2018	224,749.12	70.00	1.43	3,213.91	64.61	0.9230	207,443
2019	26,093.74	70.00	1.43	373.14	65.59	0.9370	24,450
2020	17,924.37	70.00	1.43	256.32	66.56	0.9509	17,044
2021	200,929.27	70.00	1.43	2,873.29	67.54	0.9649	193,869
2022	840,757.79	70.00	1.43	12,022.84	68.52	0.9789	822,984
2023	26,976.71	70.00	1.43	385.77	69.51	0.9930	26,788
	6,916,764.41			98,909.72			5,359,187
NET SALVAGE ADJUSTMENT				19,781.94			1,071,837
	6,916,764.41			118,691.66			6,431,024

COMPOSITE REMAINING LIFE, YEARS.. 54.18

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
1955	484.10	70.00	1.43	6.92	14.84	0.2120	103
1963	7.76	70.00	1.43	0.11	19.19	0.2741	2
1966	5.26	70.00	1.43	0.08	21.03	0.3004	2
1967	955.81	70.00	1.43	13.67	21.67	0.3096	296
1968	171.30	70.00	1.43	2.45	22.32	0.3189	55
1969	57.79	70.00	1.43	0.83	22.98	0.3283	19
1970	327.45	70.00	1.43	4.68	23.65	0.3379	111
1971	70.97	70.00	1.43	1.01	24.33	0.3476	25
1972	30.97	70.00	1.43	0.44	25.02	0.3574	11
1974	182.00	70.00	1.43	2.60	26.43	0.3776	69
1975	356.76	70.00	1.43	5.10	27.14	0.3877	138
1976	10.17	70.00	1.43	0.15	27.87	0.3981	4
1977	734.90	70.00	1.43	10.51	28.61	0.4087	300
1978	712.76	70.00	1.43	10.19	29.35	0.4193	299
1979	421.08	70.00	1.43	6.02	30.11	0.4301	181
1980	25.81	70.00	1.43	0.37	30.87	0.4410	11
1982	1,375.21	70.00	1.43	19.67	32.42	0.4631	637
1983	794.23	70.00	1.43	11.36	33.20	0.4743	377
1984	2,098.65	70.00	1.43	30.01	33.99	0.4856	1,019
1985	960.26	70.00	1.43	13.73	34.79	0.4970	477
1986	4,136.16	70.00	1.43	59.15	35.60	0.5086	2,104
1987	11,648.83	70.00	1.43	166.58	36.42	0.5203	6,061
1988	1,861.83	70.00	1.43	26.62	37.24	0.5320	990
1989	4,899.36	70.00	1.43	70.06	38.07	0.5439	2,665
1990	753.67	70.00	1.43	10.78	38.91	0.5559	419
1991	1,323.19	70.00	1.43	18.92	39.75	0.5679	751
1993	148.11	70.00	1.43	2.12	41.46	0.5923	88
1994	91.24	70.00	1.43	1.30	42.32	0.6046	55
1996	213.25	70.00	1.43	3.05	44.07	0.6296	134
1997	1,189.12	70.00	1.43	17.00	44.95	0.6421	764
1998	8,549.71	70.00	1.43	122.26	45.84	0.6549	5,599
1999	1,242.40	70.00	1.43	17.77	46.73	0.6676	829
2000	3,195.90	70.00	1.43	45.70	47.63	0.6804	2,175
2001	7,627.06	70.00	1.43	109.07	48.54	0.6934	5,289
2002	993.88	70.00	1.43	14.21	49.45	0.7064	702
2003	280.77	70.00	1.43	4.02	50.36	0.7194	202
2004	3.93	70.00	1.43	0.06	51.29	0.7327	3
2005	17,542.90	70.00	1.43	250.86	52.21	0.7459	13,085
2006	2,960.60	70.00	1.43	42.34	53.14	0.7591	2,248
2007	1,432.83	70.00	1.43	20.49	54.08	0.7726	1,107
2008	2,366.00	70.00	1.43	33.83	55.02	0.7860	1,860

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 352.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
2009	117,359.69	70.00	1.43	1,678.24	55.96	0.7994	93,821
2010	102,273.96	70.00	1.43	1,462.52	56.91	0.8130	83,149
2011	373,728.55	70.00	1.43	5,344.32	57.86	0.8266	308,913
2012	111,960.13	70.00	1.43	1,601.03	58.81	0.8401	94,062
2013	68,392.78	70.00	1.43	978.02	59.77	0.8539	58,398
2014	44,186.78	70.00	1.43	631.87	60.73	0.8676	38,335
2015	40,395.15	70.00	1.43	577.65	61.70	0.8814	35,605
2016	116,665.20	70.00	1.43	1,668.31	62.67	0.8953	104,449
2017	34,325.02	70.00	1.43	490.85	63.64	0.9091	31,206
2018	14,424.41	70.00	1.43	206.27	64.61	0.9230	13,314
2019	6,408.20	70.00	1.43	91.64	65.59	0.9370	6,004
2021	13,058.34	70.00	1.43	186.73	67.54	0.9649	12,599
2022	195,571.07	70.00	1.43	2,796.67	68.52	0.9789	191,437
2023	206,138.07	70.00	1.43	2,947.77	69.51	0.9930	204,695
	1,527,131.33			21,837.98			1,327,253
NET SALVAGE ADJUSTMENT				4,367.60			265,451
	1,527,131.33			26,205.58			1,592,704

COMPOSITE REMAINING LIFE, YEARS.. 60.78

ACCOUNT 353.01 (FERC): STATION EQUIPMENT

Asset Classes ETC35301

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment used for the purpose of changing the characteristics of electricity in connection with transmission or for controlling transmission circuits. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion:

Two of the largest groups of assets in this account are transformers and circuit breakers. There are over 3,000 transmission circuit breakers and close to 250 transformer banks on the system. Transformers are typically replaced or retired proactively, as well as due to failure and for capacity reasons. Based on discussions with management, the industry expects physical lives of transformers to be around 50 years and the physical lives of circuit breakers to be around 40 years. However, this expectation of the physical life of these assets does not include the impact of other forces of retirement such as capacity.

Transmission circuit breakers are also replaced proactively, as well as due to failure and capacity. Spare parts availability can also result in the replacement of circuit breakers if parts are not available. Most new transmission breakers are SF6 gas breakers, although the Company may move towards non-SF6 breakers when possible. In discussions with management, 40 years is a reasonable average life for most circuit breakers and air break switches. However, breakers filled with SF6 gas, which are the type of breakers installed since the late 1980s, may experience a shorter life in the 30 to 40-year range.

Other assets in this account include capacitors, reactors and control and protection equipment. These assets typically have shorter service lives than transformers and circuit breakers.

Significant additions to the account have occurred during the period 1988 to 2020. The equipment added during these years represents approximately 96 percent of the investment in the account. Due to precise design tolerances in newer equipment, many types of equipment (such as transformers and circuit breakers) are not expected to last as long as similar types of assets installed prior to the late-1960s. The impact of precise design tolerances could be most pronounced for older ages, and therefore would impact the tail of the curve (i.e., there could be a higher rate of retirements at later ages than has occurred historically). This factor favors an R type curve to other types of Iowa curves, such as S or L curves. Additionally, the impact of precise design tolerances for newer assets supports that the service life should not be increased any further.

The results of the actuarial life analysis indicated average service lives of around 45 years or somewhat longer. Low and mid-mode R curves are most common for this type of equipment. The 47-R2 survivor curve is the currently authorized curve from the previous GRC.

Conclusion:

The 47-R2 survivor curve recommended in the previous GRC is still a good fit of the data.

Recommendation: The recommendation is to use the 47-R2 survivor curve.

NET SALVAGE ANALYSIS:

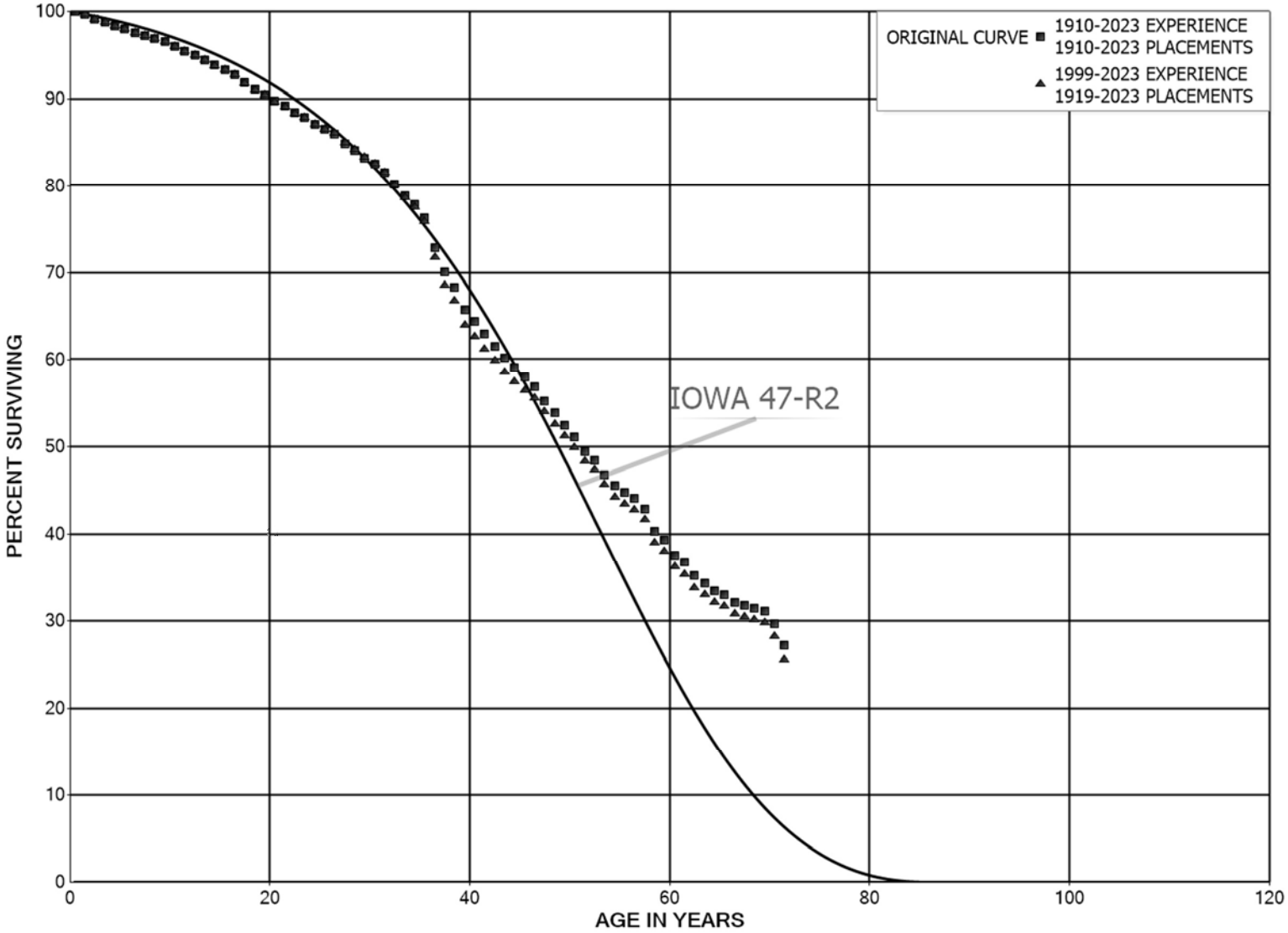
Discussion: Historically, there has been some gross salvage for assets such as transformers, especially in recent years. A review of gross salvage recorded since 2014 indicates that the gross salvage for these assets is not significant when compared to the recorded cost of removal. Cost of removal has consistently been higher than gross salvage. The overall average net salvage from the net salvage analysis for the period 2004-2023 is (69) percent and the most recent 5-year average experienced a less negative level of net salvage of (47) percent.

The historical data continues to support the currently authorized (60) percent net salvage estimate. PG&E experiences more negative net salvage for this account than many other utilities. One reason for this is disposal costs, both for assets that contain oil and those that contain SF6 gas. Other factors that influence removal costs for other accounts also impact this account.

Conclusion: The overall data could support a more negative estimate than the (60) percent recommended in previous studies. However, given recent trends in the data, a more conservative estimate, which is consistent with the upper end of the industry range of estimates for this account, is recommended.

Recommendation: The recommendation is to continue to use (60) percent net salvage estimate for this account.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 353.01 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.01 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1910-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,688,212,268	4,526,995	0.0005	0.9995	100.00
0.5	8,300,972,105	28,844,769	0.0035	0.9965	99.95
1.5	8,030,011,199	39,422,198	0.0049	0.9951	99.60
2.5	7,607,960,054	31,067,999	0.0041	0.9959	99.11
3.5	7,074,497,129	30,809,003	0.0044	0.9956	98.71
4.5	6,638,827,302	24,840,536	0.0037	0.9963	98.28
5.5	6,188,104,129	22,833,467	0.0037	0.9963	97.91
6.5	5,882,743,819	25,194,248	0.0043	0.9957	97.55
7.5	5,301,125,951	17,149,051	0.0032	0.9968	97.13
8.5	4,737,608,821	14,471,893	0.0031	0.9969	96.82
9.5	4,321,996,941	24,094,436	0.0056	0.9944	96.52
10.5	3,771,214,321	22,976,050	0.0061	0.9939	95.98
11.5	3,351,279,451	16,778,994	0.0050	0.9950	95.40
12.5	3,142,511,073	16,323,251	0.0052	0.9948	94.92
13.5	2,854,088,146	19,069,047	0.0067	0.9933	94.43
14.5	2,492,198,883	14,231,389	0.0057	0.9943	93.80
15.5	2,289,079,709	13,520,683	0.0059	0.9941	93.26
16.5	2,109,342,240	20,456,078	0.0097	0.9903	92.71
17.5	1,902,234,184	15,282,280	0.0080	0.9920	91.81
18.5	1,712,000,583	11,745,918	0.0069	0.9931	91.07
19.5	1,513,237,259	12,148,444	0.0080	0.9920	90.45
20.5	1,230,939,967	8,071,252	0.0066	0.9934	89.72
21.5	1,142,856,925	9,647,993	0.0084	0.9916	89.13
22.5	1,062,031,607	6,861,548	0.0065	0.9935	88.38
23.5	1,009,615,207	8,289,504	0.0082	0.9918	87.81
24.5	922,746,683	6,743,722	0.0073	0.9927	87.09
25.5	800,162,149	5,193,364	0.0065	0.9935	86.45
26.5	772,736,284	9,756,289	0.0126	0.9874	85.89
27.5	739,225,287	6,659,157	0.0090	0.9910	84.81
28.5	698,274,237	6,881,882	0.0099	0.9901	84.04
29.5	665,164,184	6,027,070	0.0091	0.9909	83.21
30.5	634,294,734	7,184,867	0.0113	0.9887	82.46
31.5	589,740,451	9,691,188	0.0164	0.9836	81.53
32.5	548,233,483	9,002,320	0.0164	0.9836	80.19
33.5	519,028,006	7,018,554	0.0135	0.9865	78.87
34.5	464,442,828	8,928,173	0.0192	0.9808	77.80
35.5	410,429,575	18,515,181	0.0451	0.9549	76.31
36.5	367,112,198	14,341,241	0.0391	0.9609	72.87
37.5	341,371,009	8,554,890	0.0251	0.9749	70.02
38.5	312,489,964	11,436,832	0.0366	0.9634	68.26

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.01 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1910-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	282,313,006	5,939,853	0.0210	0.9790	65.77
40.5	275,274,975	6,259,244	0.0227	0.9773	64.38
41.5	266,310,432	5,988,648	0.0225	0.9775	62.92
42.5	243,650,408	5,355,006	0.0220	0.9780	61.50
43.5	224,505,545	4,260,421	0.0190	0.9810	60.15
44.5	214,128,586	4,020,866	0.0188	0.9812	59.01
45.5	195,894,255	3,709,935	0.0189	0.9811	57.90
46.5	189,485,561	5,592,654	0.0295	0.9705	56.81
47.5	179,249,584	4,309,828	0.0240	0.9760	55.13
48.5	162,379,470	4,177,771	0.0257	0.9743	53.80
49.5	149,676,954	3,785,821	0.0253	0.9747	52.42
50.5	140,631,694	4,604,961	0.0327	0.9673	51.09
51.5	126,448,870	2,607,184	0.0206	0.9794	49.42
52.5	115,064,017	3,865,233	0.0336	0.9664	48.40
53.5	101,062,878	2,851,929	0.0282	0.9718	46.78
54.5	90,513,087	1,562,908	0.0173	0.9827	45.46
55.5	82,782,779	1,210,463	0.0146	0.9854	44.67
56.5	64,177,866	1,688,149	0.0263	0.9737	44.02
57.5	56,225,518	3,405,310	0.0606	0.9394	42.86
58.5	47,736,814	1,202,514	0.0252	0.9748	40.26
59.5	44,090,938	1,906,427	0.0432	0.9568	39.25
60.5	38,321,823	867,613	0.0226	0.9774	37.55
61.5	34,946,395	1,490,081	0.0426	0.9574	36.70
62.5	29,838,142	697,764	0.0234	0.9766	35.14
63.5	27,364,966	730,559	0.0267	0.9733	34.32
64.5	24,479,415	287,912	0.0118	0.9882	33.40
65.5	22,992,972	622,962	0.0271	0.9729	33.01
66.5	21,770,367	241,838	0.0111	0.9889	32.11
67.5	21,324,451	263,277	0.0123	0.9877	31.76
68.5	19,433,148	170,132	0.0088	0.9912	31.36
69.5	14,756,257	695,632	0.0471	0.9529	31.09
70.5	11,028,454	910,818	0.0826	0.9174	29.62
71.5	8,411,372	527,240	0.0627	0.9373	27.18
72.5	7,271,911	43,695	0.0060	0.9940	25.47
73.5	5,927,974	245,617	0.0414	0.9586	25.32
74.5	4,960,506	164,364	0.0331	0.9669	24.27
75.5	4,121,095	168,570	0.0409	0.9591	23.47
76.5	3,780,005	122,378	0.0324	0.9676	22.51
77.5	3,653,976	107,609	0.0294	0.9706	21.78
78.5	3,414,007	42,521	0.0125	0.9875	21.14

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.01 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1910-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,134,323	24,335	0.0114	0.9886	20.87
80.5	2,105,034	111,428	0.0529	0.9471	20.64
81.5	1,636,640	26,998	0.0165	0.9835	19.54
82.5	1,601,300	88,145	0.0550	0.9450	19.22
83.5	1,461,251	19,838	0.0136	0.9864	18.16
84.5	1,420,627	161,626	0.1138	0.8862	17.92
85.5	1,188,340	296,577	0.2496	0.7504	15.88
86.5	886,534	51,891	0.0585	0.9415	11.92
87.5	803,475	90,639	0.1128	0.8872	11.22
88.5	707,403	77,921	0.1102	0.8898	9.95
89.5	627,995	13,982	0.0223	0.9777	8.86
90.5	586,702	11,600	0.0198	0.9802	8.66
91.5	571,027	21,939	0.0384	0.9616	8.49
92.5	499,542	25,356	0.0508	0.9492	8.16
93.5	468,126	40,340	0.0862	0.9138	7.75
94.5	406,586	31,321	0.0770	0.9230	7.08
95.5	311,599	559	0.0018	0.9982	6.53
96.5	304,042	708	0.0023	0.9977	6.52
97.5	188,378	1,767	0.0094	0.9906	6.51
98.5	127,555	114	0.0009	0.9991	6.45
99.5	114,982	161	0.0014	0.9986	6.44
100.5	104,802	52	0.0005	0.9995	6.43
101.5	92,608	42	0.0005	0.9995	6.43
102.5	68,175		0.0000	1.0000	6.43
103.5	29,531	42	0.0014	0.9986	6.43
104.5					6.42

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.01 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,622,711,248	2,657,056	0.0003	0.9997	100.00
0.5	7,370,299,221	25,512,638	0.0035	0.9965	99.97
1.5	7,131,637,052	36,067,823	0.0051	0.9949	99.62
2.5	6,742,014,397	27,738,716	0.0041	0.9959	99.12
3.5	6,249,423,697	27,618,640	0.0044	0.9956	98.71
4.5	5,847,008,696	21,655,328	0.0037	0.9963	98.27
5.5	5,432,710,523	19,592,923	0.0036	0.9964	97.91
6.5	5,175,327,943	22,152,480	0.0043	0.9957	97.55
7.5	4,635,628,106	14,137,003	0.0030	0.9970	97.14
8.5	4,100,500,234	11,880,651	0.0029	0.9971	96.84
9.5	3,740,985,993	21,603,332	0.0058	0.9942	96.56
10.5	3,250,255,936	20,531,107	0.0063	0.9937	96.00
11.5	2,865,490,049	14,478,605	0.0051	0.9949	95.40
12.5	2,674,168,080	13,988,563	0.0052	0.9948	94.91
13.5	2,419,131,370	16,525,008	0.0068	0.9932	94.42
14.5	2,080,428,974	11,510,743	0.0055	0.9945	93.77
15.5	1,881,504,314	10,824,801	0.0058	0.9942	93.25
16.5	1,707,957,445	18,034,482	0.0106	0.9894	92.72
17.5	1,522,574,888	12,804,758	0.0084	0.9916	91.74
18.5	1,351,472,596	9,205,027	0.0068	0.9932	90.97
19.5	1,162,485,361	9,310,100	0.0080	0.9920	90.35
20.5	904,960,139	5,316,184	0.0059	0.9941	89.62
21.5	822,828,363	7,051,461	0.0086	0.9914	89.10
22.5	753,225,415	4,646,558	0.0062	0.9938	88.33
23.5	721,916,246	6,167,853	0.0085	0.9915	87.79
24.5	651,170,234	4,173,242	0.0064	0.9936	87.04
25.5	542,984,761	2,632,402	0.0048	0.9952	86.48
26.5	530,811,602	7,165,241	0.0135	0.9865	86.06
27.5	513,210,871	4,624,780	0.0090	0.9910	84.90
28.5	488,654,277	5,062,397	0.0104	0.9896	84.13
29.5	469,744,563	4,200,699	0.0089	0.9911	83.26
30.5	461,099,984	5,606,779	0.0122	0.9878	82.52
31.5	461,817,281	8,434,762	0.0183	0.9817	81.51
32.5	432,913,090	7,823,841	0.0181	0.9819	80.03
33.5	413,283,285	5,852,897	0.0142	0.9858	78.58
34.5	366,452,368	7,742,607	0.0211	0.9789	77.47
35.5	324,823,939	17,388,527	0.0535	0.9465	75.83
36.5	288,415,171	13,108,535	0.0455	0.9545	71.77
37.5	270,533,599	7,242,658	0.0268	0.9732	68.51
38.5	246,319,579	10,265,141	0.0417	0.9583	66.67

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 353.01 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	223,136,174	4,587,000	0.0206	0.9794	63.90
40.5	220,124,419	4,942,870	0.0225	0.9775	62.58
41.5	215,157,621	4,748,524	0.0221	0.9779	61.18
42.5	195,638,607	4,438,664	0.0227	0.9773	59.83
43.5	180,991,413	3,406,933	0.0188	0.9812	58.47
44.5	178,213,001	2,916,761	0.0164	0.9836	57.37
45.5	168,971,314	2,700,410	0.0160	0.9840	56.43
46.5	168,432,864	4,934,258	0.0293	0.9707	55.53
47.5	159,841,016	4,001,437	0.0250	0.9750	53.90
48.5	145,662,911	3,799,736	0.0261	0.9739	52.55
49.5	137,158,810	3,476,177	0.0253	0.9747	51.18
50.5	131,121,183	4,316,628	0.0329	0.9671	49.88
51.5	117,617,398	2,453,879	0.0209	0.9791	48.24
52.5	106,420,785	3,770,265	0.0354	0.9646	47.24
53.5	92,797,802	2,739,544	0.0295	0.9705	45.56
54.5	85,564,055	1,523,468	0.0178	0.9822	44.22
55.5	77,967,003	1,166,678	0.0150	0.9850	43.43
56.5	60,333,878	1,654,850	0.0274	0.9726	42.78
57.5	52,819,295	3,366,967	0.0637	0.9363	41.61
58.5	44,524,342	1,176,611	0.0264	0.9736	38.95
59.5	41,043,617	1,889,328	0.0460	0.9540	37.92
60.5	35,535,934	835,413	0.0235	0.9765	36.18
61.5	32,220,230	1,432,813	0.0445	0.9555	35.33
62.5	27,257,528	652,748	0.0239	0.9761	33.76
63.5	24,844,612	683,847	0.0275	0.9725	32.95
64.5	22,009,261	266,100	0.0121	0.9879	32.04
65.5	20,609,421	596,881	0.0290	0.9710	31.65
66.5	19,421,556	214,861	0.0111	0.9889	30.74
67.5	19,306,447	242,849	0.0126	0.9874	30.40
68.5	17,697,120	159,228	0.0090	0.9910	30.02
69.5	13,189,277	688,400	0.0522	0.9478	29.75
70.5	9,632,069	908,500	0.0943	0.9057	28.19
71.5	7,058,625	525,486	0.0744	0.9256	25.53
72.5	6,239,912	41,886	0.0067	0.9933	23.63
73.5	5,332,901	245,617	0.0461	0.9539	23.47
74.5	4,391,434	164,364	0.0374	0.9626	22.39
75.5	3,648,389	168,570	0.0462	0.9538	21.56
76.5	3,567,700	122,378	0.0343	0.9657	20.56
77.5	3,491,319	107,609	0.0308	0.9692	19.85
78.5	3,328,750	42,521	0.0128	0.9872	19.24

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 353.01 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,134,323	24,335	0.0114	0.9886	19.00
80.5	2,105,034	111,428	0.0529	0.9471	18.78
81.5	1,636,640	26,998	0.0165	0.9835	17.79
82.5	1,601,300	88,145	0.0550	0.9450	17.49
83.5	1,461,251	19,838	0.0136	0.9864	16.53
84.5	1,420,627	161,626	0.1138	0.8862	16.30
85.5	1,188,340	296,577	0.2496	0.7504	14.45
86.5	886,534	51,891	0.0585	0.9415	10.84
87.5	803,475	90,639	0.1128	0.8872	10.21
88.5	707,403	77,921	0.1102	0.8898	9.06
89.5	627,995	13,982	0.0223	0.9777	8.06
90.5	586,702	11,600	0.0198	0.9802	7.88
91.5	571,027	21,939	0.0384	0.9616	7.72
92.5	499,542	25,356	0.0508	0.9492	7.43
93.5	468,126	40,340	0.0862	0.9138	7.05
94.5	406,586	31,321	0.0770	0.9230	6.44
95.5	311,599	559	0.0018	0.9982	5.95
96.5	304,042	708	0.0023	0.9977	5.94
97.5	188,378	1,767	0.0094	0.9906	5.92
98.5	127,555	114	0.0009	0.9991	5.87
99.5	114,982	161	0.0014	0.9986	5.86
100.5	104,802	52	0.0005	0.9995	5.85
101.5	92,608	42	0.0005	0.9995	5.85
102.5	68,175		0.0000	1.0000	5.85
103.5	29,531	42	0.0014	0.9986	5.85
104.5					5.84

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 353.01 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	15,434,045	9,323,394	60		0	9,323,394-	60-
2005	17,735,233	9,227,159	52		0	9,227,159-	52-
2006	15,633,723	11,393,781	73		0	11,393,781-	73-
2007	7,531,409	12,286,504	163		0	12,286,504-	163-
2008	20,430,403	19,137,739	94		0	19,137,739-	94-
2009	8,503,220	17,749,178	209		0	17,749,178-	209-
2010	10,980,814	11,449,654	104		0	11,449,654-	104-
2011	13,761,312	16,480,377	120		0	16,480,377-	120-
2012	31,274,276	25,191,763	81		0	25,191,763-	81-
2013	8,557,271	14,347,052	168		0	14,347,052-	168-
2014	9,842,275	13,488,366	137	904,552	9	12,583,815-	128-
2015	22,454,275	18,137,982	81	1,297,059	6	16,840,924-	75-
2016	21,095,423	16,727,655	79	682,229	3	16,045,426-	76-
2017	20,685,941	20,636,577	100	613,696	3	20,022,881-	97-
2018	41,550,592	25,266,664	61	581,450	1	24,685,214-	59-
2019	47,271,624	14,802,097	31	815,757	2	13,986,340-	30-
2020	57,691,881	23,743,278	41	597,722	1	23,145,555-	40-
2021	52,781,029	28,538,254	54	1,709,552	3	26,828,703-	51-
2022	36,153,485	31,935,459	88	1,201,714	3	30,733,744-	85-
2023	45,851,115	18,309,611	40	389,145	1	17,920,467-	39-
TOTAL	505,219,347	358,172,543	71	8,792,875	2	349,379,668-	69-
THREE-YEAR MOVING AVERAGES							
04-06	16,267,667	9,981,445	61		0	9,981,445-	61-
05-07	13,633,455	10,969,148	80		0	10,969,148-	80-
06-08	14,531,845	14,272,675	98		0	14,272,675-	98-
07-09	12,155,011	16,391,140	135		0	16,391,140-	135-
08-10	13,304,812	16,112,190	121		0	16,112,190-	121-
09-11	11,081,782	15,226,403	137		0	15,226,403-	137-
10-12	18,672,134	17,707,264	95		0	17,707,264-	95-
11-13	17,864,286	18,673,064	105		0	18,673,064-	105-
12-14	16,557,941	17,675,727	107	301,517	2	17,374,210-	105-
13-15	13,617,941	15,324,467	113	733,870	5	14,590,597-	107-
14-16	17,797,325	16,118,001	91	961,280	5	15,156,721-	85-
15-17	21,411,880	18,500,738	86	864,328	4	17,636,410-	82-
16-18	27,777,319	20,876,965	75	625,792	2	20,251,174-	73-
17-19	36,502,719	20,235,113	55	670,301	2	19,564,812-	54-
18-20	48,838,032	21,270,679	44	664,976	1	20,605,703-	42-
19-21	52,581,511	22,361,209	43	1,041,010	2	21,320,199-	41-

PACIFIC GAS AND ELECTRIC COMPANY
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	48,875,465	28,072,330	57	1,169,663	2	26,902,667-	55-
21-23	44,928,543	26,261,108	58	1,100,137	2	25,160,971-	56-
FIVE-YEAR AVERAGE							
19-23	47,949,827	23,465,740	49	942,778	2	22,522,962-	47-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 353.01 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 47-R2							
NET SALVAGE PERCENT.. -60							
1919	390.68						
1920	516.30						
1921	325.87						
1922	162.24						
1923	133.88						
1924	166.49						
1925	791.69						
1926	1,542.54						
1927	93.54						
1928	860.90						
1929	293.87						
1930	81.25						
1931	709.88						
1932	54.64						
1933	365.35						
1934	19.99						
1935	73.56						
1936	421.77						
1937	71.50	47.00	2.13	1.52	0.25	0.0053	
1938	953.17	47.00	2.13	20.30	0.47	0.0100	10
1939	296.83	47.00	2.13	6.32	0.72	0.0153	5
1940	710.00	47.00	2.13	15.12	0.97	0.0206	15
1941	111.57	47.00	2.13	2.38	1.23	0.0262	3
1942	4,838.04	47.00	2.13	103.05	1.50	0.0319	154
1943	71.64	47.00	2.13	1.53	1.77	0.0377	3
1944	4,971.57	47.00	2.13	105.89	2.05	0.0436	217
1945	472.27	47.00	2.13	10.06	2.33	0.0496	23
1946	48.76	47.00	2.13	1.04	2.61	0.0555	3
1947	2,304.27	47.00	2.13	49.08	2.89	0.0615	142
1948	9,017.84	47.00	2.13	192.08	3.18	0.0677	610
1949	9,642.50	47.00	2.13	205.39	3.46	0.0736	710
1950	17,370.82	47.00	2.13	370.00	3.75	0.0798	1,386
1951	8,179.32	47.00	2.13	174.22	4.04	0.0860	703
1952	22,801.32	47.00	2.13	485.67	4.33	0.0921	2,101
1953	40,624.63	47.00	2.13	865.30	4.63	0.0985	4,002
1954	60,216.35	47.00	2.13	1,282.61	4.92	0.1047	6,303
1955	22,201.82	47.00	2.13	472.90	5.21	0.1109	2,461
1956	2,728.18	47.00	2.13	58.11	5.50	0.1170	319
1957	8,021.21	47.00	2.13	170.85	5.80	0.1234	990
1958	16,017.41	47.00	2.13	341.17	6.09	0.1296	2,075
1959	28,834.99	47.00	2.13	614.19	6.40	0.1362	3,926

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ACCOUNT 353.01 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 47-R2							
NET SALVAGE PERCENT.. -60							
1960	23,729.99	47.00	2.13	505.45	6.70	0.1426	3,383
1961	48,401.63	47.00	2.13	1,030.95	7.01	0.1492	7,219
1962	33,524.72	47.00	2.13	714.08	7.33	0.1560	5,229
1963	51,640.81	47.00	2.13	1,099.95	7.66	0.1630	8,416
1964	32,675.86	47.00	2.13	696.00	7.99	0.1700	5,555
1965	67,956.18	47.00	2.13	1,447.47	8.33	0.1772	12,044
1966	83,753.08	47.00	2.13	1,783.94	8.68	0.1847	15,468
1967	232,548.02	47.00	2.13	4,953.27	9.03	0.1921	44,679
1968	82,710.24	47.00	2.13	1,761.73	9.40	0.2000	16,542
1969	103,012.50	47.00	2.13	2,194.17	9.78	0.2081	21,436
1970	136,738.76	47.00	2.13	2,912.54	10.17	0.2164	29,588
1971	117,382.60	47.00	2.13	2,500.25	10.57	0.2249	26,398
1972	128,099.55	47.00	2.13	2,728.52	10.99	0.2338	29,954
1973	70,355.48	47.00	2.13	1,498.57	11.41	0.2428	17,080
1974	114,238.79	47.00	2.13	2,433.29	11.85	0.2521	28,803
1975	167,999.76	47.00	2.13	3,578.39	12.30	0.2617	43,966
1976	62,143.82	47.00	2.13	1,323.66	12.77	0.2717	16,884
1977	36,100.76	47.00	2.13	768.95	13.24	0.2817	10,170
1978	190,163.20	47.00	2.13	4,050.48	13.73	0.2921	55,552
1979	81,824.89	47.00	2.13	1,742.87	14.23	0.3028	24,774
1980	184,482.30	47.00	2.13	3,929.47	14.74	0.3136	57,857
1981	223,038.73	47.00	2.13	4,750.72	15.27	0.3249	72,463
1982	36,343.22	47.00	2.13	774.11	15.81	0.3364	12,225
1983	14,693.05	47.00	2.13	312.96	16.36	0.3481	5,115
1984	250,879.43	47.00	2.13	5,343.73	16.92	0.3600	90,317
1985	271,859.40	47.00	2.13	5,790.61	17.50	0.3723	101,224
1986	152,558.63	47.00	2.13	3,249.50	18.09	0.3849	58,718
1987	334,784.41	47.00	2.13	7,130.91	18.69	0.3977	133,130
1988	603,282.93	47.00	2.13	12,849.93	19.30	0.4106	247,732
1989	636,587.25	47.00	2.13	13,559.31	19.92	0.4238	269,805
1990	270,371.41	47.00	2.13	5,758.91	20.56	0.4375	118,274
1991	425,821.99	47.00	2.13	9,070.01	21.20	0.4511	192,071
1992	500,312.04	47.00	2.13	10,656.65	21.86	0.4651	232,700
1993	332,432.71	47.00	2.13	7,080.82	22.52	0.4792	159,285
1994	351,147.96	47.00	2.13	7,479.45	23.20	0.4936	173,334
1995	459,087.15	47.00	2.13	9,778.56	23.89	0.5083	233,354
1996	318,081.16	47.00	2.13	6,775.13	24.59	0.5232	166,417
1997	297,696.00	47.00	2.13	6,340.92	25.29	0.5381	160,187
1998	1,551,786.03	47.00	2.13	33,053.04	26.01	0.5534	858,758
1999	1,051,929.73	47.00	2.13	22,406.10	26.74	0.5689	598,485
2000	609,894.10	47.00	2.13	12,990.74	27.47	0.5845	356,465

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 353.01 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 47-R2							
NET SALVAGE PERCENT.. -60							
2001	952,974.52	47.00	2.13	20,298.36	28.22	0.6004	572,194
2002	1,071,139.54	47.00	2.13	22,815.27	28.97	0.6164	660,229
2003	3,616,890.17	47.00	2.13	77,039.76	29.73	0.6326	2,287,864
2004	2,504,437.93	47.00	2.13	53,344.53	30.50	0.6489	1,625,230
2005	2,342,640.81	47.00	2.13	49,898.25	31.28	0.6655	1,559,098
2006	2,499,505.63	47.00	2.13	53,239.47	32.07	0.6823	1,705,513
2007	2,225,811.87	47.00	2.13	47,409.79	32.87	0.6994	1,556,644
2008	2,529,461.15	47.00	2.13	53,877.52	33.67	0.7164	1,812,055
2009	4,591,021.36	47.00	2.13	97,788.75	34.48	0.7336	3,368,065
2010	3,644,080.80	47.00	2.13	77,618.92	35.30	0.7511	2,736,923
2011	2,594,077.31	47.00	2.13	55,253.85	36.12	0.7685	1,993,574
2012	5,318,845.45	47.00	2.13	113,291.41	36.96	0.7864	4,182,634
2013	7,036,750.98	47.00	2.13	149,882.80	37.80	0.8043	5,659,377
2014	5,395,422.09	47.00	2.13	114,922.49	38.64	0.8221	4,435,738
2015	7,534,567.59	47.00	2.13	160,486.29	39.50	0.8404	6,332,277
2016	8,043,506.17	47.00	2.13	171,326.68	40.36	0.8587	6,907,120
2017	4,380,463.98	47.00	2.13	93,303.88	41.22	0.8770	3,841,755
2018	5,537,695.30	47.00	2.13	117,952.91	42.10	0.8957	4,960,335
2019	5,643,751.35	47.00	2.13	120,211.90	42.97	0.9143	5,159,856
2020	8,639,066.40	47.00	2.13	184,012.11	43.86	0.9332	8,061,890
2021	4,524,450.47	47.00	2.13	96,370.80	44.75	0.9521	4,307,865
2022	2,377,788.82	47.00	2.13	50,646.90	45.65	0.9713	2,309,499
2023	5,435,643.79	47.00	2.13	115,779.21	46.55	0.9904	5,383,625
	109,449,574.20			2,331,126.74			86,166,577
NET SALVAGE ADJUSTMENT				1,398,676.04			51,699,946
	109,449,574.20			3,729,802.78			137,866,523

COMPOSITE REMAINING LIFE, YEARS.. 36.96

ACCOUNT 353.02 (FERC): STATION EQUIPMENT – STEP UP TRANSFORMERS

Asset Classes ETC35302, ETP35303

This account includes the cost of station equipment for electric transmission, specifically transforming, conversion and switching equipment used for the purpose of changing the characteristics of electricity in connection with the transmission or for controlling transmission circuits. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: A percentage of the assets in this account were sold with their respective generating facilities from 1996 to 1999. The activity related to these sales was excluded from the service life analysis. The life analysis indicates curves with average service lives of around 55 years or mor and mid mode curves to fit the data reasonably well. The 55-R1.5 survivor curve that has been proposed in previous filings continues to be a good fit of the historical data, however the data is indicating a slightly higher mode than the R1.5. Older data points were given less consideration in the analysis, as a portion of the older data points is for transformers and older hydro facilities, whose experience is less likely to be indicative of the service lives for the Company's current assets.

Conclusion: The statistical analysis supports the 55-R2 survivor curve. This estimate has a shorter service life than the currently approved 63-R1.5. The 55-R2 was proposed in the prior GRC as well, however the 63-R1.5 was adopted by the Commission.

Recommendation: The recommendation is to use the 55-R2 survivor curve.

NET SALVAGE ANALYSIS:

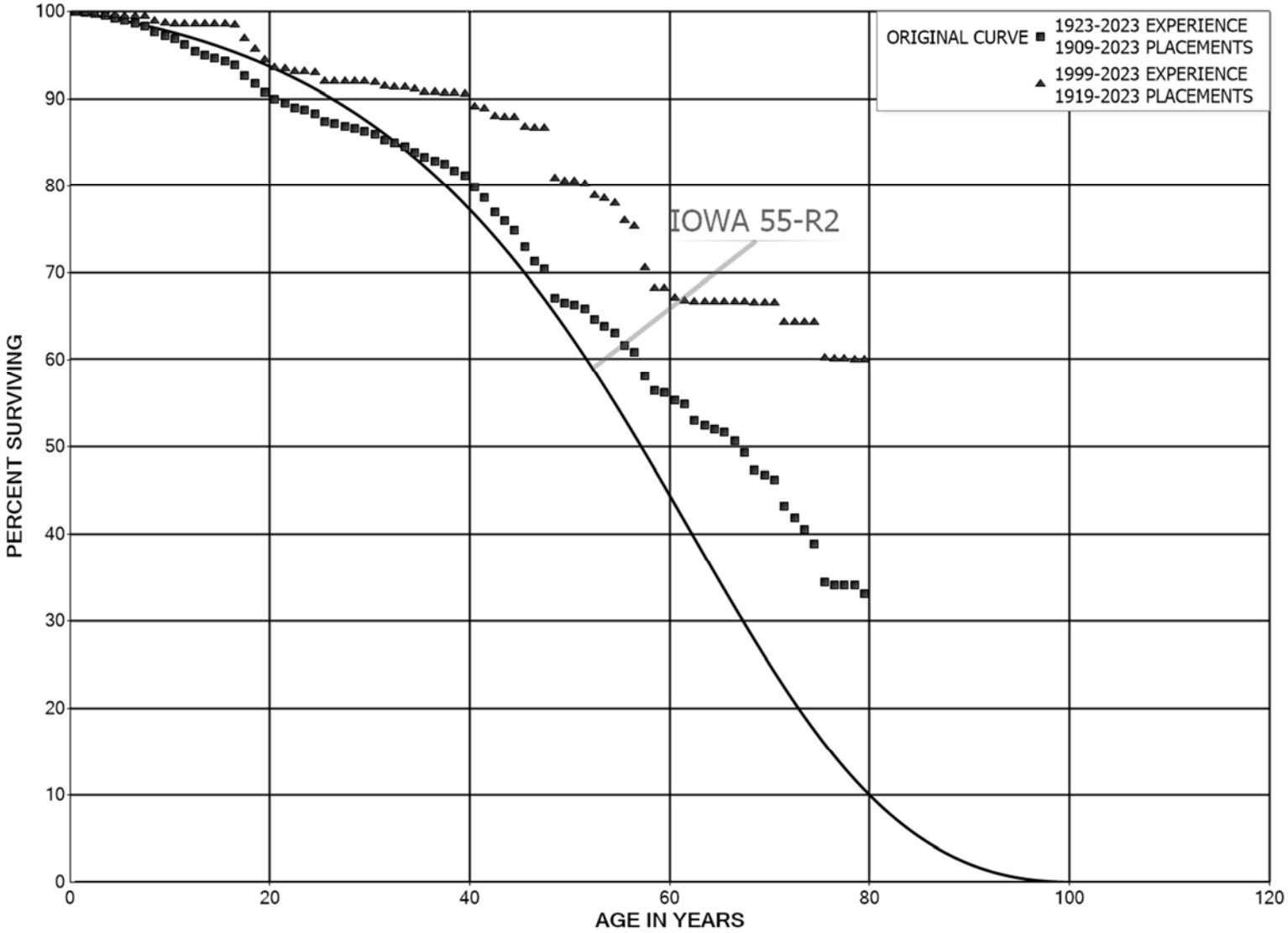
Discussion: There has been little recorded gross salvage for this account and the cost of removal in the historical net salvage analysis has varied from year to year. The overall average net salvage is (19) percent and the most recent five-year average is (53) percent. Based on conversations with Company personnel, there is typically a cost to remove transformers. Additionally, there is more extensive data for Account 353.01 than for this account, and the data for Account 353.01 demonstrates that there is typically removal cost for transformers. As with many accounts, costs to remove transformers have increased over time, due in part to hazardous waste disposal. In previous filings an estimate of (5) percent net salvage has been recommended.

Conclusion: The historical data indicates negative net salvage and the net salvage for similar assets in Account 353.01 has been negative. Additionally, the most recent five-year average is negative. The available data, as well as discussions with management, suggests that this account should have a negative net salvage

estimate. The (5) percent estimate recommended in previous studies is still a reasonable estimate for this account.

Recommendation: Continue to use a (5) percent net salvage estimate.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1923-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	334,919,697	112,901	0.0003	0.9997	100.00
0.5	327,982,152	425,438	0.0013	0.9987	99.97
1.5	299,375,741	315,733	0.0011	0.9989	99.84
2.5	268,942,588	567,211	0.0021	0.9979	99.73
3.5	253,020,828	803,753	0.0032	0.9968	99.52
4.5	251,177,355	729,522	0.0029	0.9971	99.20
5.5	249,482,440	634,434	0.0025	0.9975	98.92
6.5	248,831,147	1,087,199	0.0044	0.9956	98.67
7.5	247,390,076	1,500,735	0.0061	0.9939	98.23
8.5	245,566,038	1,064,327	0.0043	0.9957	97.64
9.5	244,263,353	992,913	0.0041	0.9959	97.21
10.5	236,143,796	1,466,074	0.0062	0.9938	96.82
11.5	228,343,514	1,862,132	0.0082	0.9918	96.22
12.5	223,421,426	1,155,301	0.0052	0.9948	95.43
13.5	220,470,772	815,668	0.0037	0.9963	94.94
14.5	210,689,834	639,913	0.0030	0.9970	94.59
15.5	208,709,455	999,582	0.0048	0.9952	94.30
16.5	205,498,779	2,629,243	0.0128	0.9872	93.85
17.5	199,037,912	2,096,666	0.0105	0.9895	92.65
18.5	191,922,355	2,007,435	0.0105	0.9895	91.67
19.5	165,919,802	1,403,002	0.0085	0.9915	90.71
20.5	162,580,533	849,226	0.0052	0.9948	89.95
21.5	155,289,281	813,585	0.0052	0.9948	89.48
22.5	154,423,438	557,561	0.0036	0.9964	89.01
23.5	153,020,012	774,219	0.0051	0.9949	88.69
24.5	147,207,339	1,408,607	0.0096	0.9904	88.24
25.5	142,273,313	442,364	0.0031	0.9969	87.39
26.5	140,641,913	490,232	0.0035	0.9965	87.12
27.5	132,356,193	376,534	0.0028	0.9972	86.82
28.5	130,110,755	440,268	0.0034	0.9966	86.57
29.5	126,480,948	531,407	0.0042	0.9958	86.28
30.5	123,515,115	925,548	0.0075	0.9925	85.92
31.5	118,702,372	502,723	0.0042	0.9958	85.27
32.5	116,569,506	554,771	0.0048	0.9952	84.91
33.5	115,814,315	929,269	0.0080	0.9920	84.51
34.5	113,837,258	760,039	0.0067	0.9933	83.83
35.5	108,697,088	508,825	0.0047	0.9953	83.27
36.5	105,906,618	528,589	0.0050	0.9950	82.88
37.5	96,090,984	904,827	0.0094	0.9906	82.47
38.5	91,450,682	619,561	0.0068	0.9932	81.69

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1923-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,483,161	827,545	0.0161	0.9839	81.14
40.5	46,257,741	679,334	0.0147	0.9853	79.83
41.5	45,567,595	979,920	0.0215	0.9785	78.66
42.5	43,471,718	602,919	0.0139	0.9861	76.97
43.5	41,752,016	593,096	0.0142	0.9858	75.90
44.5	40,474,634	989,524	0.0244	0.9756	74.82
45.5	34,045,143	803,812	0.0236	0.9764	72.99
46.5	31,477,148	407,573	0.0129	0.9871	71.27
47.5	30,918,195	1,456,321	0.0471	0.9529	70.35
48.5	25,130,056	179,516	0.0071	0.9929	67.03
49.5	24,725,552	85,961	0.0035	0.9965	66.55
50.5	24,415,761	169,416	0.0069	0.9931	66.32
51.5	24,041,131	474,161	0.0197	0.9803	65.86
52.5	23,558,998	261,236	0.0111	0.9889	64.56
53.5	22,291,582	267,918	0.0120	0.9880	63.85
54.5	21,141,361	500,395	0.0237	0.9763	63.08
55.5	20,572,255	244,350	0.0119	0.9881	61.59
56.5	20,064,937	926,970	0.0462	0.9538	60.86
57.5	19,049,204	534,533	0.0281	0.9719	58.04
58.5	17,529,681	82,614	0.0047	0.9953	56.42
59.5	17,392,290	259,410	0.0149	0.9851	56.15
60.5	16,123,580	132,404	0.0082	0.9918	55.31
61.5	15,613,917	542,853	0.0348	0.9652	54.86
62.5	15,059,060	151,254	0.0100	0.9900	52.95
63.5	14,891,000	144,622	0.0097	0.9903	52.42
64.5	14,564,039	68,270	0.0047	0.9953	51.91
65.5	11,572,881	243,689	0.0211	0.9789	51.67
66.5	11,081,575	275,153	0.0248	0.9752	50.58
67.5	10,282,193	428,927	0.0417	0.9583	49.32
68.5	8,886,112	94,758	0.0107	0.9893	47.27
69.5	8,484,128	108,297	0.0128	0.9872	46.76
70.5	8,203,203	525,551	0.0641	0.9359	46.16
71.5	7,662,008	252,155	0.0329	0.9671	43.21
72.5	7,362,844	221,458	0.0301	0.9699	41.79
73.5	5,682,339	244,234	0.0430	0.9570	40.53
74.5	4,680,138	526,145	0.1124	0.8876	38.79
75.5	3,601,895	33,669	0.0093	0.9907	34.43
76.5	3,545,008	1,961	0.0006	0.9994	34.10
77.5	3,517,717	3,454	0.0010	0.9990	34.09
78.5	3,507,696	98,745	0.0282	0.9718	34.05

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1923-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,357,567	16,015	0.0068	0.9932	33.09
80.5	2,324,401	1,924	0.0008	0.9992	32.87
81.5	2,308,727	23,738	0.0103	0.9897	32.84
82.5	2,256,977	119,757	0.0531	0.9469	32.50
83.5	2,052,889	15,492	0.0075	0.9925	30.78
84.5	2,030,585	3,864	0.0019	0.9981	30.55
85.5	2,024,252	5,651	0.0028	0.9972	30.49
86.5	2,018,601	192,712	0.0955	0.9045	30.40
87.5	1,825,039		0.0000	1.0000	27.50
88.5	1,816,768	550	0.0003	0.9997	27.50
89.5	1,790,600		0.0000	1.0000	27.49
90.5	1,773,181		0.0000	1.0000	27.49
91.5	1,759,605		0.0000	1.0000	27.49
92.5	1,101,104		0.0000	1.0000	27.49
93.5	1,054,384	1,647	0.0016	0.9984	27.49
94.5	860,856	4,569	0.0053	0.9947	27.45
95.5	673,049		0.0000	1.0000	27.30
96.5	527,358		0.0000	1.0000	27.30
97.5	515,882	21,770	0.0422	0.9578	27.30
98.5	472,632	22,394	0.0474	0.9526	26.15
99.5	357,007		0.0000	1.0000	24.91
100.5	336,071		0.0000	1.0000	24.91
101.5	323,574	842	0.0026	0.9974	24.91
102.5	92,196		0.0000	1.0000	24.85
103.5	92,196	1,498	0.0162	0.9838	24.85
104.5					24.44

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	128,133,467	69,266	0.0005	0.9995	100.00
0.5	125,509,167	259,818	0.0021	0.9979	99.95
1.5	98,631,966	46,404	0.0005	0.9995	99.74
2.5	70,715,339	55,645	0.0008	0.9992	99.69
3.5	57,746,811	53,852	0.0009	0.9991	99.61
4.5	60,299,138	82,630	0.0014	0.9986	99.52
5.5	61,657,964	856	0.0000	1.0000	99.38
6.5	65,947,659	4,726	0.0001	0.9999	99.38
7.5	67,915,801	344,615	0.0051	0.9949	99.38
8.5	67,736,756	196,406	0.0029	0.9971	98.87
9.5	75,841,467	26,879	0.0004	0.9996	98.58
10.5	72,675,961	101	0.0000	1.0000	98.55
11.5	68,063,725	27,037	0.0004	0.9996	98.55
12.5	76,413,864	2,656	0.0000	1.0000	98.51
13.5	81,596,078	2,044	0.0000	1.0000	98.51
14.5	115,634,049	38,900	0.0003	0.9997	98.50
15.5	121,033,531	95,541	0.0008	0.9992	98.47
16.5	120,867,142	1,932,381	0.0160	0.9840	98.39
17.5	118,789,899	1,503,937	0.0127	0.9873	96.82
18.5	115,431,183	1,496,511	0.0130	0.9870	95.60
19.5	91,197,965	775,600	0.0085	0.9915	94.36
20.5	88,643,051	182,993	0.0021	0.9979	93.55
21.5	82,093,727	253,564	0.0031	0.9969	93.36
22.5	82,631,196	2,804	0.0000	1.0000	93.07
23.5	86,827,255	54,800	0.0006	0.9994	93.07
24.5	82,335,404	891,277	0.0108	0.9892	93.01
25.5	78,857,245	23,363	0.0003	0.9997	92.00
26.5	84,720,899	29,875	0.0004	0.9996	91.98
27.5	77,178,088	11,719	0.0002	0.9998	91.94
28.5	76,520,047	1,504	0.0000	1.0000	91.93
29.5	74,339,286	61,594	0.0008	0.9992	91.93
30.5	71,927,156	387,008	0.0054	0.9946	91.85
31.5	67,922,711	47,880	0.0007	0.9993	91.36
32.5	66,359,683	4,645	0.0001	0.9999	91.29
33.5	68,409,462	205,082	0.0030	0.9970	91.29
34.5	69,268,690	217,632	0.0031	0.9969	91.01
35.5	66,726,655	41,770	0.0006	0.9994	90.73
36.5	64,944,734	16,382	0.0003	0.9997	90.67
37.5	57,342,654	2,235	0.0000	1.0000	90.65
38.5	54,159,158	90,131	0.0017	0.9983	90.64

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,905,372	236,377	0.0159	0.9841	90.49
40.5	14,232,385	42,495	0.0030	0.9970	89.06
41.5	14,504,911	143,008	0.0099	0.9901	88.79
42.5	13,845,979	8,263	0.0006	0.9994	87.92
43.5	13,786,836	8,510	0.0006	0.9994	87.86
44.5	18,832,426	237,998	0.0126	0.9874	87.81
45.5	15,115,040	15,551	0.0010	0.9990	86.70
46.5	13,389,262	54	0.0000	1.0000	86.61
47.5	17,556,214	1,179,250	0.0672	0.9328	86.61
48.5	13,603,550	54,920	0.0040	0.9960	80.79
49.5	14,736,678	431	0.0000	1.0000	80.47
50.5	15,623,546	65,654	0.0042	0.9958	80.46
51.5	15,376,772	245,457	0.0160	0.9840	80.13
52.5	15,150,453	58,214	0.0038	0.9962	78.85
53.5	14,095,368	109,692	0.0078	0.9922	78.54
54.5	14,159,396	356,661	0.0252	0.9748	77.93
55.5	13,928,193	119,826	0.0086	0.9914	75.97
56.5	13,559,148	858,458	0.0633	0.9367	75.32
57.5	12,640,841	425,321	0.0336	0.9664	70.55
58.5	11,317,801	3,938	0.0003	0.9997	68.17
59.5	11,265,898	184,780	0.0164	0.9836	68.15
60.5	10,074,305	53,620	0.0053	0.9947	67.03
61.5	9,645,450	1,973	0.0002	0.9998	66.68
62.5	9,632,322	14,759	0.0015	0.9985	66.66
63.5	9,609,029	4	0.0000	1.0000	66.56
64.5	9,452,854		0.0000	1.0000	66.56
65.5	6,547,385		0.0000	1.0000	66.56
66.5	6,316,738		0.0000	1.0000	66.56
67.5	6,477,791	3,241	0.0005	0.9995	66.56
68.5	5,554,116	867	0.0002	0.9998	66.53
69.5	5,437,903	18	0.0000	1.0000	66.52
70.5	5,458,376	179,884	0.0330	0.9670	66.52
71.5	5,408,539	1,051	0.0002	0.9998	64.32
72.5	5,393,212		0.0000	1.0000	64.31
73.5	3,955,644		0.0000	1.0000	64.31
74.5	3,506,802	228,063	0.0650	0.9350	64.31
75.5	2,769,347	2,806	0.0010	0.9990	60.13
76.5	2,755,820	918	0.0003	0.9997	60.07
77.5	2,983,991	2,028	0.0007	0.9993	60.05
78.5	2,975,397	2,533	0.0009	0.9991	60.01

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,015,322		0.0000	1.0000	59.96
80.5	1,998,171		0.0000	1.0000	59.96
81.5	1,984,421	17,584	0.0089	0.9911	59.96
82.5	1,938,825	2,024	0.0010	0.9990	59.43
83.5	1,852,470	13,627	0.0074	0.9926	59.36
84.5	1,832,031		0.0000	1.0000	58.93
85.5	1,829,562		0.0000	1.0000	58.93
86.5	1,829,562	3,673	0.0020	0.9980	58.93
87.5	1,825,039		0.0000	1.0000	58.81
88.5	1,816,768	550	0.0003	0.9997	58.81
89.5	1,790,600		0.0000	1.0000	58.79
90.5	1,773,181		0.0000	1.0000	58.79
91.5	1,759,605		0.0000	1.0000	58.79
92.5	1,101,104		0.0000	1.0000	58.79
93.5	1,054,384	1,647	0.0016	0.9984	58.79
94.5	860,856	4,569	0.0053	0.9947	58.70
95.5	673,049		0.0000	1.0000	58.39
96.5	527,358		0.0000	1.0000	58.39
97.5	515,882	21,770	0.0422	0.9578	58.39
98.5	472,632	22,394	0.0474	0.9526	55.92
99.5	357,007		0.0000	1.0000	53.27
100.5	336,071		0.0000	1.0000	53.27
101.5	323,574	842	0.0026	0.9974	53.27
102.5	92,196		0.0000	1.0000	53.13
103.5	92,196	1,498	0.0162	0.9838	53.13
104.5					52.27

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	475,884	5,847	1		0	5,847-	1-
2005	37,978	145,939	384		0	145,939-	384-
2006	3,953,552	4,371	0		0	4,371-	0
2007	105,276	70	0		0	70-	0
2008	85,252		0		0		0
2009	458,772		0		0		0
2010	54,521	393-	1-		0	393	1
2011							
2012		36				36-	
2013	29,911		0		0		0
2014	422,206		0		0		0
2015							
2016		3,315				3,315-	
2017		40,736				40,736-	
2018		28,089-				28,089	
2019		253,455				253,455-	
2020	1,168,810	442,323	38	18,276	2	424,047-	36-
2021	248,724	209,106-	84-	22,612	9	231,718	93
2022	355,048	548,758	155		0	548,758-	155-
2023	974,442	418,764	43	43,954-	5-	462,717-	47-
TOTAL	8,370,378	1,626,026	19	3,066-	0	1,629,092-	19-
THREE-YEAR MOVING AVERAGES							
04-06	1,489,138	52,052	3		0	52,052-	3-
05-07	1,365,602	50,127	4		0	50,127-	4-
06-08	1,381,360	1,480	0		0	1,480-	0
07-09	216,434	23	0		0	23-	0
08-10	199,515	131-	0		0	131	0
09-11	171,098	131-	0		0	131	0
10-12	18,174	119-	1-		0	119	1
11-13	9,970	12	0		0	12-	0
12-14	150,706	12	0		0	12-	0
13-15	150,706		0		0		0
14-16	140,735	1,105	1		0	1,105-	1-
15-17		14,684				14,684-	
16-18		5,321				5,321-	
17-19		88,701				88,701-	
18-20	389,603	222,563	57	6,092	2	216,471-	56-
19-21	472,511	162,224	34	13,629	3	148,595-	31-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	590,861	260,658	44	13,629	2	247,029-	42-
21-23	526,072	252,805	48	7,114-	1-	259,919-	49-
FIVE-YEAR AVERAGE							
19-23	549,405	290,839	53	613-	0	291,452-	53-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -5							
1919	72,428.31						
1921	184,098.34						
1922	9,979.67	55.00	1.82	181.63	0.17	0.0031	31
1923	16,718.77	55.00	1.82	304.28	0.42	0.0076	128
1924	74,451.04	55.00	1.82	1,355.01	0.69	0.0126	934
1925	17,153.19	55.00	1.82	312.19	0.94	0.0171	293
1926	9,164.34	55.00	1.82	166.79	1.20	0.0218	200
1927	116,343.83	55.00	1.82	2,117.46	1.46	0.0266	3,089
1928	146,327.57	55.00	1.82	2,663.16	1.72	0.0313	4,576
1929	153,229.57	55.00	1.82	2,788.78	2.00	0.0364	5,571
1930	37,308.99	55.00	1.82	679.02	2.27	0.0413	1,540
1931	525,856.18	55.00	1.82	9,570.58	2.54	0.0462	24,284
1932	10,841.33	55.00	1.82	197.31	2.82	0.0513	556
1933	13,910.21	55.00	1.82	253.17	3.10	0.0564	784
1934	20,457.65	55.00	1.82	372.33	3.39	0.0616	1,261
1935	6,604.94	55.00	1.82	120.21	3.68	0.0669	442
1936	678.78	55.00	1.82	12.35	3.96	0.0720	49
1938	1,971.78	55.00	1.82	35.89	4.54	0.0826	163
1939	5,439.83	55.00	1.82	99.00	4.83	0.0878	478
1940	67,343.84	55.00	1.82	1,225.66	5.12	0.0931	6,269
1941	22,369.42	55.00	1.82	407.12	5.41	0.0984	2,200
1942	10,980.28	55.00	1.82	199.84	5.70	0.1036	1,138
1943	13,696.20	55.00	1.82	249.27	5.99	0.1089	1,492
1944	839,599.64	55.00	1.82	15,280.71	6.29	0.1144	96,017
1945	5,243.38	55.00	1.82	95.43	6.58	0.1196	627
1946	20,227.67	55.00	1.82	368.14	6.88	0.1251	2,530
1947	18,541.68	55.00	1.82	337.46	7.18	0.1306	2,421
1948	440,886.26	55.00	1.82	8,024.13	7.48	0.1360	59,961
1949	605,285.76	55.00	1.82	11,016.20	7.78	0.1415	85,618
1950	1,165,145.37	55.00	1.82	21,205.65	8.09	0.1471	171,381
1951	37,539.95	55.00	1.82	683.23	8.41	0.1529	5,740
1952	12,492.76	55.00	1.82	227.37	8.73	0.1587	1,983
1953	137,854.21	55.00	1.82	2,508.95	9.06	0.1647	22,709
1954	245,340.50	55.00	1.82	4,465.20	9.39	0.1707	41,887
1955	772,336.33	55.00	1.82	14,056.52	9.73	0.1769	136,634
1956	418,630.64	55.00	1.82	7,619.08	10.08	0.1833	76,722
1957	197,738.45	55.00	1.82	3,598.84	10.43	0.1896	37,499
1958	2,334,117.98	55.00	1.82	42,480.95	10.80	0.1964	458,327
1959	145,609.20	55.00	1.82	2,650.09	11.17	0.2031	29,572
1960	13,420.52	55.00	1.82	244.25	11.55	0.2100	2,818
1961	9,586.78	55.00	1.82	174.48	11.95	0.2173	2,083

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -5							
1962	301,265.71	55.00	1.82	5,483.04	12.35	0.2246	67,649
1963	805,992.70	55.00	1.82	14,669.07	12.76	0.2320	186,990
1964	43,743.29	55.00	1.82	796.13	13.18	0.2396	10,483
1965	786,579.24	55.00	1.82	14,315.74	13.62	0.2476	194,788
1966	70,883.29	55.00	1.82	1,290.08	14.06	0.2556	18,121
1967	209,997.75	55.00	1.82	3,821.96	14.51	0.2638	55,402
1968	54,870.12	55.00	1.82	998.64	14.98	0.2724	14,944
1969	704,576.56	55.00	1.82	12,823.29	15.45	0.2809	197,923
1970	803,500.09	55.00	1.82	14,623.70	15.94	0.2898	232,870
1971	6,366.84	55.00	1.82	115.88	16.44	0.2989	1,903
1972	163,877.06	55.00	1.82	2,982.56	16.95	0.3082	50,504
1973	178,742.24	55.00	1.82	3,253.11	17.47	0.3176	56,776
1974	179,668.17	55.00	1.82	3,269.96	17.99	0.3271	58,768
1975	48,268.40	55.00	1.82	878.48	18.54	0.3371	16,271
1976	120,887.75	55.00	1.82	2,200.16	19.09	0.3471	41,959
1977	19,258.93	55.00	1.82	350.51	19.65	0.3573	6,881
1978	12,509.16	55.00	1.82	227.67	20.22	0.3676	4,599
1979	545,451.88	55.00	1.82	9,927.22	20.80	0.3782	206,279
1980	876,708.44	55.00	1.82	15,956.09	21.40	0.3891	341,118
1981	867,347.81	55.00	1.82	15,785.73	22.00	0.4000	346,939
1982	4,362.46	55.00	1.82	79.40	22.61	0.4111	1,793
1983	3,511,991.47	55.00	1.82	63,918.24	23.23	0.4224	1,483,325
1984	30,993,921.35	55.00	1.82	564,089.37	23.87	0.4340	13,451,362
1985	1,824,402.83	55.00	1.82	33,204.13	24.51	0.4456	813,027
1986	7,414,781.84	55.00	1.82	134,949.03	25.16	0.4575	3,391,892
1987	1,006,787.00	55.00	1.82	18,323.52	25.82	0.4695	472,636
1988	1,856,710.95	55.00	1.82	33,792.14	26.49	0.4816	894,266
1989	588,002.44	55.00	1.82	10,701.64	27.17	0.4940	290,473
1990	158,413.20	55.00	1.82	2,883.12	27.85	0.5064	80,214
1991	1,299,622.65	55.00	1.82	23,653.13	28.55	0.5191	674,621
1992	3,093,120.13	55.00	1.82	56,294.79	29.25	0.5318	1,644,983
1993	1,873,667.66	55.00	1.82	34,100.75	29.96	0.5447	1,020,643
1994	2,375,965.25	55.00	1.82	43,242.57	30.68	0.5578	1,325,361
1995	1,273,199.47	55.00	1.82	23,172.23	31.41	0.5711	727,111
1996	784,549.45	55.00	1.82	14,278.80	32.15	0.5846	458,608
1997	408,631.87	55.00	1.82	7,437.10	32.89	0.5980	244,362
1998	2,527,762.70	55.00	1.82	46,005.28	33.64	0.6116	1,546,081
1999	50,276.53	55.00	1.82	915.03	34.40	0.6255	31,445
2000	134,108.21	55.00	1.82	2,440.77	35.17	0.6395	85,755
2002	5,031,871.10	55.00	1.82	91,580.05	36.72	0.6676	3,359,478
2003	1,098,583.75	55.00	1.82	19,994.22	37.51	0.6820	749,234

PACIFIC GAS AND ELECTRIC COMPANY
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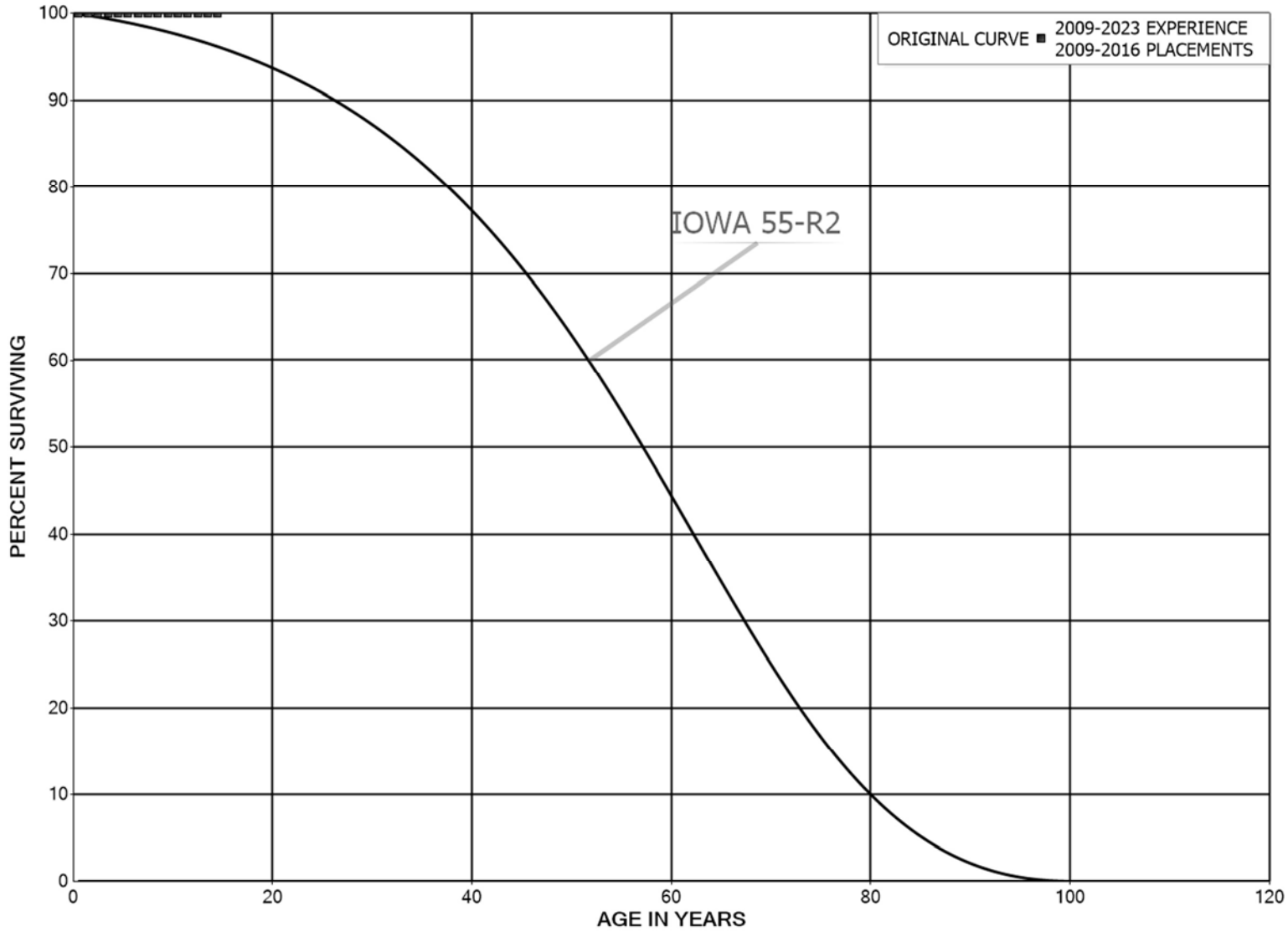
ACCOUNT 353.02 STATION EQUIPMENT - STEP UP TRANSFORMERS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R2							
NET SALVAGE PERCENT.. -5							
2004	17,514,953.99	55.00	1.82	318,772.16	38.31	0.6966	12,200,041
2005	3,956,922.33	55.00	1.82	72,015.99	39.11	0.7111	2,813,728
2006	1,355,054.03	55.00	1.82	24,661.98	39.92	0.7258	983,525
2007	127,844.85	55.00	1.82	2,326.78	40.73	0.7406	94,676
2008	476,455.28	55.00	1.82	8,671.49	41.55	0.7555	359,938
2009	2,419,124.45	55.00	1.82	44,028.06	42.38	0.7706	1,864,056
2010	1,156,373.86	55.00	1.82	21,046.00	43.21	0.7856	908,494
2011	2,079,977.26	55.00	1.82	37,855.59	44.05	0.8009	1,665,875
2012	3,922,194.27	55.00	1.82	71,383.94	44.89	0.8162	3,201,217
2015	98,779.82	55.00	1.82	1,797.79	47.46	0.8629	85,238
2017	1,701.50	55.00	1.82	30.97	49.20	0.8946	1,522
2018	260,791.77	55.00	1.82	4,746.41	50.08	0.9106	237,464
2019	80,332.09	55.00	1.82	1,462.04	50.97	0.9267	74,446
2020	11,303,135.42	55.00	1.82	205,717.06	51.85	0.9427	10,655,805
2021	5,141,575.09	55.00	1.82	93,576.67	52.75	0.9591	4,931,233
2022	4,484,766.80	55.00	1.82	81,622.76	53.65	0.9755	4,374,666
2023	5,714,040.70	55.00	1.82	103,995.54	54.55	0.9918	5,667,300
	143,162,202.39			2,600,883.29			86,267,068
NET SALVAGE ADJUSTMENT				130,044.16			4,313,353
	143,162,202.39			2,730,927.45			90,580,421

COMPOSITE REMAINING LIFE, YEARS.. 33.17

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 353.03 STATION EQUIPMENT - STEP UP TRANSFORMERS (COMBINED CYCLE)
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.03 STATION EQUIPMENT - STEP UP TRANSFORMERS (COMBINED CYCLE)

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2016 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	68,673,636		0.0000	1.0000	100.00
0.5	68,673,636		0.0000	1.0000	100.00
1.5	68,673,636		0.0000	1.0000	100.00
2.5	68,673,636		0.0000	1.0000	100.00
3.5	68,673,636		0.0000	1.0000	100.00
4.5	68,673,636		0.0000	1.0000	100.00
5.5	68,673,636		0.0000	1.0000	100.00
6.5	68,673,636		0.0000	1.0000	100.00
7.5	66,761,593		0.0000	1.0000	100.00
8.5	66,761,593		0.0000	1.0000	100.00
9.5	66,566,737		0.0000	1.0000	100.00
10.5	66,566,737		0.0000	1.0000	100.00
11.5	63,579,536		0.0000	1.0000	100.00
12.5	62,704,376		0.0000	1.0000	100.00
13.5	13,869,602		0.0000	1.0000	100.00
14.5					100.00

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 353.03 STATION EQUIPMENT - STEP UP TRANSFORMERS (COMBINED CYCLE)

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 55-R2							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. -5							
2009	13,488,583.82	29.42	3.40	458,611.85	15.77	0.5360	7,230,286
2010	47,493,211.02	28.55	3.50	1,662,262.39	15.81	0.5538	26,300,315
2011	851,118.19	27.68	3.61	30,725.37	15.84	0.5723	487,052
2012	2,905,138.36	26.79	3.73	108,361.66	15.88	0.5928	1,722,050
2014	189,502.80	25.00	4.00	7,580.11	15.94	0.6376	120,827
2016	1,859,516.46	23.19	4.31	80,145.16	16.00	0.6900	1,282,973
	66,787,070.65			2,347,686.54			37,143,503
NET SALVAGE ADJUSTMENT				117,384.33			1,857,175
	66,787,070.65			2,465,070.87			39,000,678

COMPOSITE REMAINING LIFE, YEARS.. 15.82

ACCOUNT 354 (FERC): TOWERS AND FIXTURES

Asset Classes ETC35400

This account includes the cost of towers and appurtenant fixtures used for supporting overhead transmission conductor in electric transmission. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: The statistical analysis for this account indicates an average service life of 75 years or more, with many of the best fitting curves having average service lives of 80 years or more - longer than the typical estimates for other utilities. A higher mode curve is reasonable for towers, as retirements often occur for an entire line (towers and wires) when the line is upgraded or obsolete.

Many of the oldest towers are not galvanized. Towers installed within the last 40 to 45 years are galvanized. While there is a program to re-paint towers coated with lead paint, there is not a program to paint the older uncoated towers. Newer transmission structures are more frequently tubular construction (as opposed to lattice towers) than was the case in the past. Towers on 500 kV lines are typically about 35 to 50 years old, and many were installed in the 1960s. It is possible that towers on 500 kV lines will not last as long as those on 230 kV lines because the design of the 500 kV towers requires more maintenance.

Towers are generally retired when a transmission line is rerouted or replaced with heavier conductors with more capacity. However, towers are likely to be replaced less frequently for capacity reasons than transmission poles in Account 355. Towers also are replaced due to damage, corrosion, and foundation decay. The Company expects that tower replacements will increase going forward.

Towers are inspected as part of the electric transmission inspection program. Most of PG&E's transmission towers currently in service are lattice steel.

Conclusion: The 75-R4 survivor curve has been recommended in recent studies and is the currently authorized survivor curve estimate for this account. 75 years is the upper and of the typical industry range of average service lives for this account.

Recommendation: The recommendation is to continue to use the 75-R4 survivor curve.

NET SALVAGE ANALYSIS:

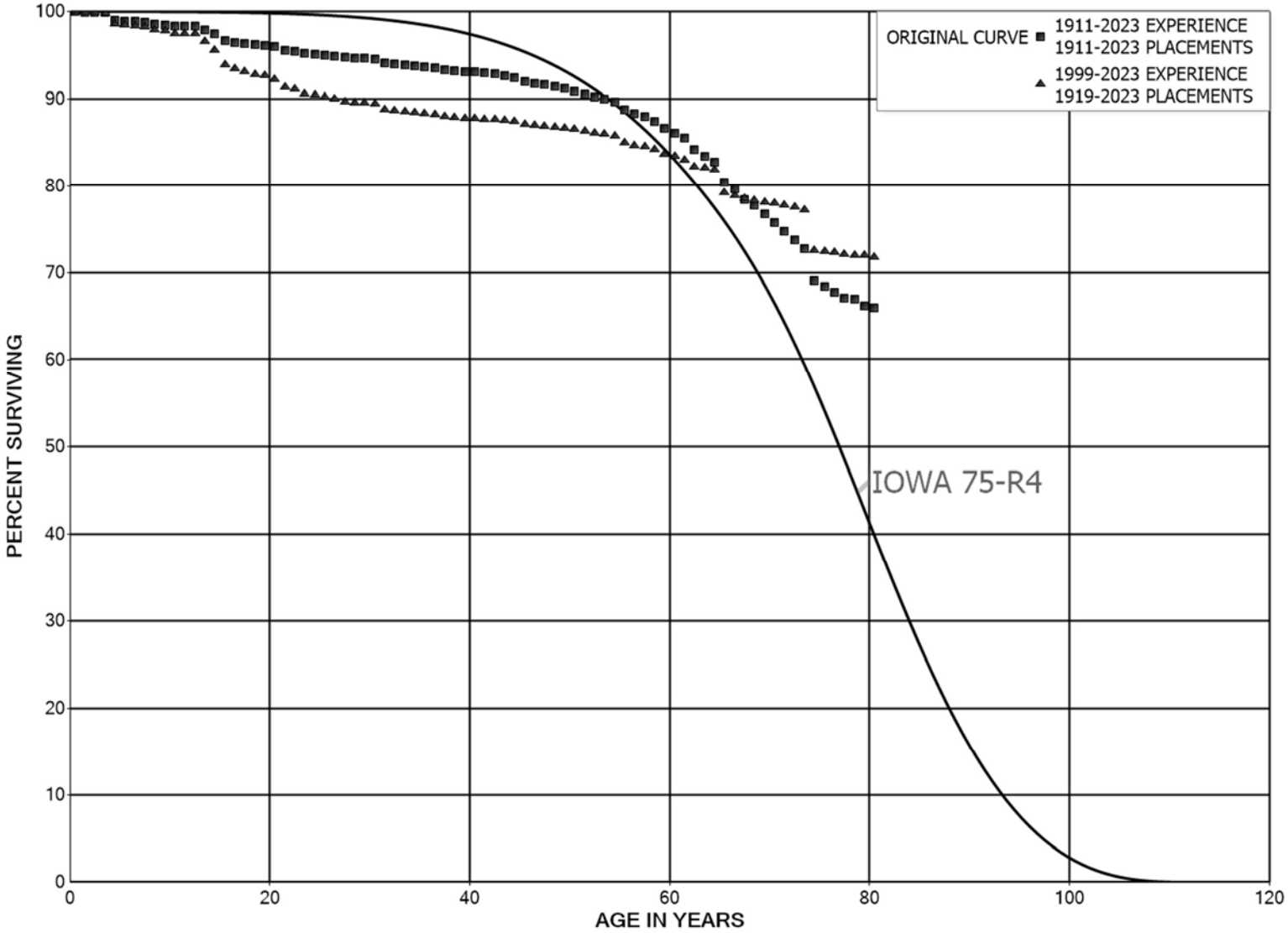
Discussion: Towers are usually dissembled and palletized (for easier transportation) at the site and shipped to the nearest PG&E material facility where it is turned over to a third party for disposal. There has been very little gross salvage recorded in the last 20 years. However, there has been a general increase in cost of removal as a percentage of retirements. The overall average net salvage from the net salvage analysis for the years 2004-2023 was (198) percent. However, this percentage is influenced by a high level of cost of removal recorded in 2017. The Company's other transmission line accounts, which have experienced a

higher level of retirements than this account, also support net salvage estimates in the range of (100) percent.

Conclusion: The currently authorized (100) percent net salvage estimate continues to be supported by the historical data and represents a conservative estimate when compared to the historical data.

Recommendation: Continue to use the currently authorized (100) percent net salvage estimate.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 354 TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1911-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,255,900,455	12,655	0.0000	1.0000	100.00
0.5	1,185,057,280	1,479,275	0.0012	0.9988	100.00
1.5	1,134,069,295	272,249	0.0002	0.9998	99.87
2.5	1,052,294,863	636,427	0.0006	0.9994	99.85
3.5	1,020,071,886	8,399,739	0.0082	0.9918	99.79
4.5	982,464,064	814,250	0.0008	0.9992	98.97
5.5	928,729,255	370,053	0.0004	0.9996	98.89
6.5	865,207,098	631,143	0.0007	0.9993	98.85
7.5	811,896,247	2,234,089	0.0028	0.9972	98.77
8.5	681,304,526	439,745	0.0006	0.9994	98.50
9.5	622,494,321	860,859	0.0014	0.9986	98.44
10.5	552,918,480	94,105	0.0002	0.9998	98.30
11.5	524,197,468	121,658	0.0002	0.9998	98.29
12.5	516,636,435	2,124,264	0.0041	0.9959	98.26
13.5	472,177,810	2,143,035	0.0045	0.9955	97.86
14.5	456,371,072	3,677,709	0.0081	0.9919	97.42
15.5	420,896,280	855,642	0.0020	0.9980	96.63
16.5	395,363,015	495,296	0.0013	0.9987	96.43
17.5	389,043,711	584,474	0.0015	0.9985	96.31
18.5	381,265,826	284,620	0.0007	0.9993	96.17
19.5	369,017,660	729,535	0.0020	0.9980	96.10
20.5	356,294,530	1,358,246	0.0038	0.9962	95.91
21.5	350,349,139	457,765	0.0013	0.9987	95.54
22.5	346,870,095	863,706	0.0025	0.9975	95.42
23.5	339,839,295	216,394	0.0006	0.9994	95.18
24.5	336,910,268	479,113	0.0014	0.9986	95.12
25.5	329,427,346	429,093	0.0013	0.9987	94.98
26.5	323,216,399	546,725	0.0017	0.9983	94.86
27.5	314,242,803	237,479	0.0008	0.9992	94.70
28.5	313,633,778	140,519	0.0004	0.9996	94.63
29.5	311,465,921	200,056	0.0006	0.9994	94.58
30.5	308,115,987	1,390,613	0.0045	0.9955	94.52
31.5	303,779,194	528,098	0.0017	0.9983	94.10
32.5	298,440,201	214,682	0.0007	0.9993	93.93
33.5	296,556,841	329,606	0.0011	0.9989	93.87
34.5	293,230,872	294,406	0.0010	0.9990	93.76
35.5	290,675,527	353,949	0.0012	0.9988	93.67
36.5	287,065,628	706,958	0.0025	0.9975	93.55
37.5	281,493,191	361,417	0.0013	0.9987	93.32
38.5	262,530,943	254,640	0.0010	0.9990	93.20

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1911-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	246,388,010	159,138	0.0006	0.9994	93.11
40.5	242,209,606	266,771	0.0011	0.9989	93.05
41.5	240,962,635	425,590	0.0018	0.9982	92.95
42.5	212,824,911	433,241	0.0020	0.9980	92.79
43.5	209,196,237	384,278	0.0018	0.9982	92.60
44.5	207,443,371	1,001,872	0.0048	0.9952	92.43
45.5	204,120,101	456,784	0.0022	0.9978	91.98
46.5	201,040,877	432,519	0.0022	0.9978	91.77
47.5	188,586,034	424,164	0.0022	0.9978	91.58
48.5	184,797,058	483,082	0.0026	0.9974	91.37
49.5	176,569,689	622,126	0.0035	0.9965	91.13
50.5	151,584,394	482,716	0.0032	0.9968	90.81
51.5	149,248,004	596,429	0.0040	0.9960	90.52
52.5	140,046,038	250,923	0.0018	0.9982	90.16
53.5	137,502,220	665,708	0.0048	0.9952	90.00
54.5	129,519,230	1,164,663	0.0090	0.9910	89.56
55.5	111,920,993	543,413	0.0049	0.9951	88.76
56.5	88,291,170	349,899	0.0040	0.9960	88.33
57.5	81,313,111	534,071	0.0066	0.9934	87.98
58.5	71,057,889	609,129	0.0086	0.9914	87.40
59.5	68,527,291	436,154	0.0064	0.9936	86.65
60.5	62,380,273	437,652	0.0070	0.9930	86.10
61.5	60,541,081	946,680	0.0156	0.9844	85.49
62.5	55,451,120	487,846	0.0088	0.9912	84.16
63.5	54,340,814	437,774	0.0081	0.9919	83.42
64.5	45,458,957	1,267,343	0.0279	0.9721	82.75
65.5	41,466,770	430,137	0.0104	0.9896	80.44
66.5	38,883,188	564,965	0.0145	0.9855	79.60
67.5	37,587,824	345,431	0.0092	0.9908	78.45
68.5	34,912,030	456,560	0.0131	0.9869	77.73
69.5	31,599,610	383,325	0.0121	0.9879	76.71
70.5	27,679,834	391,216	0.0141	0.9859	75.78
71.5	24,924,828	343,592	0.0138	0.9862	74.71
72.5	23,795,559	302,011	0.0127	0.9873	73.68
73.5	21,219,053	1,064,817	0.0502	0.9498	72.74
74.5	18,780,447	181,770	0.0097	0.9903	69.09
75.5	15,997,405	154,207	0.0096	0.9904	68.42
76.5	13,853,501	145,323	0.0105	0.9895	67.76
77.5	13,652,523	20,600	0.0015	0.9985	67.05
78.5	13,522,857	167,910	0.0124	0.9876	66.95

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1911-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,892,695	27,567	0.0021	0.9979	66.12
80.5	12,462,351	47,379	0.0038	0.9962	65.98
81.5	12,099,956	14,776	0.0012	0.9988	65.73
82.5	12,083,112	13,672	0.0011	0.9989	65.65
83.5	11,821,956	70,680	0.0060	0.9940	65.57
84.5	11,603,778	62,076	0.0053	0.9947	65.18
85.5	11,479,113	42,255	0.0037	0.9963	64.83
86.5	11,428,310	31,515	0.0028	0.9972	64.60
87.5	11,381,775	119,770	0.0105	0.9895	64.42
88.5	11,095,466	91,130	0.0082	0.9918	63.74
89.5	10,987,488	461,192	0.0420	0.9580	63.22
90.5	10,354,018	136,394	0.0132	0.9868	60.56
91.5	9,469,879	55,811	0.0059	0.9941	59.76
92.5	8,472,867	92,804	0.0110	0.9890	59.41
93.5	7,694,878	87,443	0.0114	0.9886	58.76
94.5	7,435,970	35,035	0.0047	0.9953	58.09
95.5	6,498,587	29,258	0.0045	0.9955	57.82
96.5	6,296,576	150,091	0.0238	0.9762	57.56
97.5	5,430,414	41,455	0.0076	0.9924	56.19
98.5	4,820,774	31,466	0.0065	0.9935	55.76
99.5	4,710,717	80,047	0.0170	0.9830	55.39
100.5	3,511,405	15,676	0.0045	0.9955	54.45
101.5	2,557,560	53,909	0.0211	0.9789	54.21
102.5	2,049,963	40,595	0.0198	0.9802	53.07
103.5	1,916,490	43,427	0.0227	0.9773	52.02
104.5					50.84

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	915,669,113	12,339	0.0000	1.0000	100.00
0.5	852,812,697	1,479,275	0.0017	0.9983	100.00
1.5	808,022,933	272,249	0.0003	0.9997	99.83
2.5	734,890,799	636,427	0.0009	0.9991	99.79
3.5	703,367,719	8,399,739	0.0119	0.9881	99.71
4.5	667,918,202	814,250	0.0012	0.9988	98.51
5.5	617,640,907	370,053	0.0006	0.9994	98.39
6.5	557,231,610	631,143	0.0011	0.9989	98.34
7.5	510,922,464	2,234,089	0.0044	0.9956	98.22
8.5	382,645,680	439,681	0.0011	0.9989	97.79
9.5	327,164,232	859,579	0.0026	0.9974	97.68
10.5	260,247,518	94,105	0.0004	0.9996	97.43
11.5	234,854,331	114,010	0.0005	0.9995	97.39
12.5	232,736,928	2,101,703	0.0090	0.9910	97.34
13.5	207,183,448	2,141,390	0.0103	0.9897	96.46
14.5	207,577,075	3,656,076	0.0176	0.9824	95.47
15.5	176,372,625	836,644	0.0047	0.9953	93.79
16.5	151,897,816	493,583	0.0032	0.9968	93.34
17.5	173,371,683	583,106	0.0034	0.9966	93.04
18.5	168,914,621	284,364	0.0017	0.9983	92.72
19.5	158,150,164	709,492	0.0045	0.9955	92.57
20.5	147,842,398	1,342,467	0.0091	0.9909	92.15
21.5	144,572,438	428,683	0.0030	0.9970	91.32
22.5	153,218,837	857,024	0.0056	0.9944	91.05
23.5	149,719,356	203,960	0.0014	0.9986	90.54
24.5	154,642,300	473,897	0.0031	0.9969	90.41
25.5	172,553,526	394,027	0.0023	0.9977	90.14
26.5	168,371,473	500,538	0.0030	0.9970	89.93
27.5	168,233,913	219,280	0.0013	0.9987	89.66
28.5	170,069,255	122,425	0.0007	0.9993	89.55
29.5	175,357,312	177,604	0.0010	0.9990	89.48
30.5	188,800,852	1,331,249	0.0071	0.9929	89.39
31.5	208,823,976	466,353	0.0022	0.9978	88.76
32.5	210,299,514	169,544	0.0008	0.9992	88.56
33.5	218,791,588	289,479	0.0013	0.9987	88.49
34.5	217,504,117	239,174	0.0011	0.9989	88.37
35.5	221,313,148	301,135	0.0014	0.9986	88.28
36.5	219,426,604	589,440	0.0027	0.9973	88.16
37.5	218,323,451	249,747	0.0011	0.9989	87.92
38.5	200,213,513	148,601	0.0007	0.9993	87.82

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	192,763,705	59,829	0.0003	0.9997	87.75
40.5	191,509,760	138,506	0.0007	0.9993	87.73
41.5	193,588,603	200,288	0.0010	0.9990	87.66
42.5	166,464,383	59,818	0.0004	0.9996	87.57
43.5	165,624,294	174,752	0.0011	0.9989	87.54
44.5	167,283,484	716,731	0.0043	0.9957	87.45
45.5	167,876,579	235,846	0.0014	0.9986	87.07
46.5	167,583,972	163,549	0.0010	0.9990	86.95
47.5	156,420,814	171,051	0.0011	0.9989	86.87
48.5	155,211,890	235,698	0.0015	0.9985	86.77
49.5	148,843,958	298,051	0.0020	0.9980	86.64
50.5	128,177,925	217,688	0.0017	0.9983	86.47
51.5	128,112,815	390,739	0.0030	0.9970	86.32
52.5	119,181,410	100,298	0.0008	0.9992	86.06
53.5	116,898,082	404,751	0.0035	0.9965	85.98
54.5	109,659,148	963,227	0.0088	0.9912	85.69
55.5	92,728,750	344,221	0.0037	0.9963	84.93
56.5	69,682,050	101,442	0.0015	0.9985	84.62
57.5	62,955,193	242,584	0.0039	0.9961	84.50
58.5	53,247,967	344,396	0.0065	0.9935	84.17
59.5	51,168,818	131,084	0.0026	0.9974	83.63
60.5	45,429,463	220,005	0.0048	0.9952	83.41
61.5	43,816,684	453,340	0.0103	0.9897	83.01
62.5	39,235,939	65,571	0.0017	0.9983	82.15
63.5	38,729,613	86,293	0.0022	0.9978	82.01
64.5	30,221,692	988,819	0.0327	0.9673	81.83
65.5	26,708,873	124,261	0.0047	0.9953	79.15
66.5	25,275,709	104,675	0.0041	0.9959	78.78
67.5	25,468,444	72,026	0.0028	0.9972	78.46
68.5	23,796,436	44,031	0.0019	0.9981	78.23
69.5	21,124,474	44,586	0.0021	0.9979	78.09
70.5	18,555,409	45,455	0.0024	0.9976	77.92
71.5	16,334,265	43,140	0.0026	0.9974	77.73
72.5	16,400,145	76,180	0.0046	0.9954	77.53
73.5	14,664,493	893,104	0.0609	0.9391	77.17
74.5	12,479,707	20,690	0.0017	0.9983	72.47
75.5	11,102,537	17,266	0.0016	0.9984	72.35
76.5	10,067,677	29,871	0.0030	0.9970	72.24
77.5	10,569,265	8,675	0.0008	0.9992	72.02
78.5	10,554,077	8,104	0.0008	0.9992	71.96

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	12,851,666	26,131	0.0020	0.9980	71.91
80.5	12,422,757	47,127	0.0038	0.9962	71.76
81.5	12,060,614	10,325	0.0009	0.9991	71.49
82.5	12,048,221	3,237	0.0003	0.9997	71.43
83.5	11,797,500	68,633	0.0058	0.9942	71.41
84.5	11,581,369	61,562	0.0053	0.9947	70.99
85.5	11,457,218	23,657	0.0021	0.9979	70.62
86.5	11,425,013	28,219	0.0025	0.9975	70.47
87.5	11,381,775	119,770	0.0105	0.9895	70.30
88.5	11,095,466	91,130	0.0082	0.9918	69.56
89.5	10,987,488	461,192	0.0420	0.9580	68.98
90.5	10,354,018	136,394	0.0132	0.9868	66.09
91.5	9,469,879	55,811	0.0059	0.9941	65.22
92.5	8,472,867	92,804	0.0110	0.9890	64.83
93.5	7,694,878	87,443	0.0114	0.9886	64.12
94.5	7,435,970	35,035	0.0047	0.9953	63.40
95.5	6,498,587	29,258	0.0045	0.9955	63.10
96.5	6,296,576	150,091	0.0238	0.9762	62.81
97.5	5,430,414	41,455	0.0076	0.9924	61.32
98.5	4,820,774	31,466	0.0065	0.9935	60.85
99.5	4,710,717	80,047	0.0170	0.9830	60.45
100.5	3,511,405	15,676	0.0045	0.9955	59.42
101.5	2,557,560	53,909	0.0211	0.9789	59.16
102.5	2,049,963	40,595	0.0198	0.9802	57.91
103.5	1,916,490	43,427	0.0227	0.9773	56.76
104.5					55.48

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	34,380	97,087	282		0	97,087-	282-
2005	71,583	312,566	437		0	312,566-	437-
2006	36,676	762,992			0	762,992-	
2007	11,245	792,728			0	792,728-	
2008	1,145,306	4,387,494	383		0	4,387,494-	383-
2009	934,854	857,631	92		0	857,631-	92-
2010	2,083,871	1,994,519	96		0	1,994,519-	96-
2011	365,506	1,712,687	469		0	1,712,687-	469-
2012	2,273,491	2,399,274	106		0	2,399,274-	106-
2013	58,789	213,052	362		0	213,052-	362-
2014	276,484	1,016,020	367		0	1,016,020-	367-
2015	87,570	753,563	861		0	753,563-	861-
2016	246,303	1,402,354	569		0	1,402,354-	569-
2017	1,040,103	12,208,489			0	12,208,489-	
2018	2,188,965	9,549,519	436	2,727	0	9,546,793-	436-
2019	216,376	5,804,930			0	5,804,930-	
2020	5,305,493	14,542,094	274		0	14,542,094-	274-
2021	1,522,804	5,370,910	353		0	5,370,910-	353-
2022	23,824,376	14,960,008	63		0	14,960,008-	63-
2023	1,368,985	6,289,591	459	6,247	0	6,283,344-	459-
TOTAL	43,093,158	85,427,510	198	8,974	0	85,418,536-	198-
THREE-YEAR MOVING AVERAGES							
04-06	47,546	390,882	822		0	390,882-	822-
05-07	39,835	622,762			0	622,762-	
06-08	397,743	1,981,071	498		0	1,981,071-	498-
07-09	697,135	2,012,618	289		0	2,012,618-	289-
08-10	1,388,010	2,413,215	174		0	2,413,215-	174-
09-11	1,128,077	1,521,612	135		0	1,521,612-	135-
10-12	1,574,289	2,035,494	129		0	2,035,494-	129-
11-13	899,262	1,441,671	160		0	1,441,671-	160-
12-14	869,588	1,209,449	139		0	1,209,449-	139-
13-15	140,947	660,878	469		0	660,878-	469-
14-16	203,452	1,057,313	520		0	1,057,313-	520-
15-17	457,992	4,788,136			0	4,788,136-	
16-18	1,158,457	7,720,121	666	909	0	7,719,212-	666-
17-19	1,148,481	9,187,646	800	909	0	9,186,737-	800-
18-20	2,570,278	9,965,514	388	909	0	9,964,606-	388-
19-21	2,348,224	8,572,645	365		0	8,572,645-	365-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	10,217,557	11,624,337	114		0	11,624,337-	114-
21-23	8,905,388	8,873,503	100	2,082	0	8,871,421-	100-
FIVE-YEAR AVERAGE							
19-23	6,447,607	9,393,507	146	1,249	0	9,392,257-	146-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -100							
1919	79,566.64	75.00	1.33	1,058.24	2.07	0.0276	2,196
1920	3,952.60	75.00	1.33	52.57	2.31	0.0308	122
1921	19,274.87	75.00	1.33	256.36	2.53	0.0337	650
1922	39,990.09	75.00	1.33	531.87	2.77	0.0369	1,477
1923	47,739.35	75.00	1.33	634.93	3.02	0.0403	1,922
1924	3,354.35	75.00	1.33	44.61	3.26	0.0435	146
1925	24,259.63	75.00	1.33	322.65	3.51	0.0468	1,135
1926	30,534.33	75.00	1.33	406.11	3.77	0.0503	1,535
1927	7,382.76	75.00	1.33	98.19	4.02	0.0536	396
1928	38,601.13	75.00	1.33	513.40	4.28	0.0571	2,203
1929	7,320.04	75.00	1.33	97.36	4.54	0.0605	443
1930	29,330.30	75.00	1.33	390.09	4.80	0.0640	1,877
1931	40,302.37	75.00	1.33	536.02	5.07	0.0676	2,724
1932	32,041.06	75.00	1.33	426.15	5.34	0.0712	2,281
1933	7,381.94	75.00	1.33	98.18	5.61	0.0748	552
1934	722.52	75.00	1.33	9.61	5.89	0.0785	57
1935	7,147.38	75.00	1.33	95.06	6.17	0.0823	588
1936	644.91	75.00	1.33	8.58	6.46	0.0861	56
1937	367.22	75.00	1.33	4.88	6.75	0.0900	33
1938	2,684.45	75.00	1.33	35.70	7.05	0.0940	252
1939	6,329.37	75.00	1.33	84.18	7.36	0.0981	621
1940	10,642.33	75.00	1.33	141.54	7.68	0.1024	1,090
1941	88.96	75.00	1.33	1.18	8.01	0.1068	10
1942	13,554.32	75.00	1.33	180.27	8.35	0.1113	1,509
1943	17,335.68	75.00	1.33	230.56	8.71	0.1161	2,013
1944	19,904.63	75.00	1.33	264.73	9.08	0.1211	2,410
1945	4,697.80	75.00	1.33	62.48	9.47	0.1263	593
1946	2,397.89	75.00	1.33	31.89	9.88	0.1317	316
1947	85,747.85	75.00	1.33	1,140.45	10.30	0.1373	11,776
1948	111,963.67	75.00	1.33	1,489.12	10.75	0.1433	16,048
1949	59,224.04	75.00	1.33	787.68	11.21	0.1495	8,852
1950	98,095.13	75.00	1.33	1,304.67	11.70	0.1560	15,303
1951	33,889.07	75.00	1.33	450.72	12.21	0.1628	5,517
1952	101,988.35	75.00	1.33	1,356.45	12.74	0.1699	17,325
1953	152,615.08	75.00	1.33	2,029.78	13.29	0.1772	27,043
1954	123,264.25	75.00	1.33	1,639.41	13.86	0.1848	22,779
1955	100,609.46	75.00	1.33	1,338.11	14.46	0.1928	19,398
1956	31,536.42	75.00	1.33	419.43	15.07	0.2009	6,337
1957	92,885.67	75.00	1.33	1,235.38	15.70	0.2093	19,444
1958	117,700.43	75.00	1.33	1,565.42	16.34	0.2179	25,643
1959	364,797.14	75.00	1.33	4,851.80	17.00	0.2267	82,689

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -100							
1960	26,891.31	75.00	1.33	357.65	17.67	0.2356	6,336
1961	179,040.71	75.00	1.33	2,381.24	18.35	0.2447	43,806
1962	60,569.57	75.00	1.33	805.58	19.03	0.2537	15,368
1963	246,838.88	75.00	1.33	3,282.96	19.73	0.2631	64,936
1964	83,066.20	75.00	1.33	1,104.78	20.44	0.2725	22,638
1965	420,297.92	75.00	1.33	5,589.96	21.15	0.2820	118,524
1966	286,605.14	75.00	1.33	3,811.85	21.88	0.2917	83,611
1967	998,316.98	75.00	1.33	13,277.62	22.61	0.3015	300,963
1968	710,737.28	75.00	1.33	9,452.81	23.36	0.3115	221,373
1969	316,501.31	75.00	1.33	4,209.47	24.11	0.3215	101,746
1970	99,181.56	75.00	1.33	1,319.11	24.88	0.3317	32,901
1971	372,281.71	75.00	1.33	4,951.35	25.65	0.3420	127,320
1972	80,193.99	75.00	1.33	1,066.58	26.44	0.3525	28,271
1973	1,054,127.67	75.00	1.33	14,019.90	27.23	0.3631	382,722
1974	335,102.94	75.00	1.33	4,456.87	28.04	0.3739	125,285
1975	145,603.14	75.00	1.33	1,936.52	28.85	0.3847	56,009
1976	520,278.84	75.00	1.33	6,919.71	29.68	0.3957	205,890
1977	113,495.55	75.00	1.33	1,509.49	30.51	0.4068	46,170
1978	100,471.77	75.00	1.33	1,336.27	31.35	0.4180	41,997
1979	59,235.58	75.00	1.33	787.83	32.21	0.4295	25,440
1980	138,314.87	75.00	1.33	1,839.59	33.07	0.4409	60,987
1981	1,199,586.65	75.00	1.33	15,954.50	33.94	0.4525	542,849
1982	42,432.14	75.00	1.33	564.35	34.81	0.4641	19,694
1983	173,996.16	75.00	1.33	2,314.15	35.70	0.4760	82,822
1984	687,838.29	75.00	1.33	9,148.25	36.59	0.4879	335,576
1985	805,303.86	75.00	1.33	10,710.54	37.49	0.4999	402,547
1986	210,648.59	75.00	1.33	2,801.63	38.40	0.5120	107,852
1987	140,971.67	75.00	1.33	1,874.92	39.32	0.5243	73,907
1988	97,893.66	75.00	1.33	1,301.99	40.24	0.5365	52,523
1989	129,736.22	75.00	1.33	1,725.49	41.16	0.5488	71,199
1990	72,251.73	75.00	1.33	960.95	42.10	0.5613	40,557
1991	208,302.83	75.00	1.33	2,770.43	43.04	0.5739	119,539
1992	127,574.93	75.00	1.33	1,696.75	43.98	0.5864	74,810
1993	136,398.32	75.00	1.33	1,814.10	44.93	0.5991	81,712
1994	87,791.49	75.00	1.33	1,167.63	45.88	0.6117	53,705
1995	16,086.89	75.00	1.33	213.96	46.84	0.6245	10,047
1996	364,927.66	75.00	1.33	4,853.54	47.80	0.6373	232,579
1997	250,387.00	75.00	1.33	3,330.15	48.77	0.6503	162,819
1998	303,307.03	75.00	1.33	4,033.98	49.73	0.6631	201,114
1999	117,471.03	75.00	1.33	1,562.36	50.71	0.6761	79,426
2000	267,081.50	75.00	1.33	3,552.18	51.68	0.6891	184,038

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354.00 TOWERS AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 75-R4							
NET SALVAGE PERCENT.. -100							
2001	130,842.53	75.00	1.33	1,740.21	52.66	0.7021	91,868
2002	198,659.36	75.00	1.33	2,642.17	53.64	0.7152	142,081
2003	519,427.46	75.00	1.33	6,908.39	54.62	0.7283	378,283
2004	518,130.66	75.00	1.33	6,891.14	55.60	0.7413	384,106
2005	311,540.87	75.00	1.33	4,143.49	56.59	0.7545	235,067
2006	252,235.84	75.00	1.33	3,354.74	57.58	0.7677	193,649
2007	1,068,779.61	75.00	1.33	14,214.77	58.57	0.7809	834,642
2008	1,377,138.28	75.00	1.33	18,315.94	59.56	0.7941	1,093,627
2009	591,778.84	75.00	1.33	7,870.66	60.55	0.8073	477,761
2010	1,833,535.03	75.00	1.33	24,386.02	61.54	0.8205	1,504,470
2011	322,206.85	75.00	1.33	4,285.35	62.53	0.8337	268,634
2012	1,239,864.22	75.00	1.33	16,490.19	63.53	0.8471	1,050,252
2013	2,976,139.39	75.00	1.33	39,582.65	64.52	0.8603	2,560,283
2014	2,528,114.47	75.00	1.33	33,623.92	65.52	0.8736	2,208,561
2015	5,559,384.95	75.00	1.33	73,939.82	66.52	0.8869	4,930,785
2016	2,314,471.26	75.00	1.33	30,782.47	67.51	0.9001	2,083,325
2017	2,768,056.18	75.00	1.33	36,815.15	68.51	0.9135	2,528,536
2018	2,292,099.00	75.00	1.33	30,484.92	69.51	0.9268	2,124,317
2019	1,265,064.84	75.00	1.33	16,825.36	70.51	0.9401	1,189,325
2020	1,977,501.59	75.00	1.33	26,300.77	71.50	0.9533	1,885,212
2021	3,237,041.83	75.00	1.33	43,052.66	72.50	0.9667	3,129,151
2022	2,505,681.80	75.00	1.33	33,325.57	73.50	0.9800	2,455,568
2023	3,437,857.26	75.00	1.33	45,723.50	74.50	0.9933	3,414,927
	52,984,558.17			704,694.66			40,513,399
NET SALVAGE ADJUSTMENT				704,694.66			40,513,399
	52,984,558.17			1,409,389.32			81,026,798

COMPOSITE REMAINING LIFE, YEARS.. 57.49

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 354.01 TOWERS AND FIXTURES (COMBINED CYCLE)

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 75-R4							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. -100							
2009	3,405,993.99	30.94	3.23	110,013.61	16.45	0.5317	1,810,865
2010	11,884,713.52	29.95	3.34	396,949.43	16.46	0.5496	6,531,601
2011	589,225.31	28.96	3.45	20,328.27	16.47	0.5687	335,104
2012	102.79	27.96	3.58	3.68	16.47	0.5891	61
	15,880,035.61			527,294.99			8,677,631
NET SALVAGE ADJUSTMENT				527,294.99			8,677,631
	15,880,035.61			1,054,589.98			17,355,262

COMPOSITE REMAINING LIFE, YEARS.. 16.46

ACCOUNT 355 (FERC): POLES AND FIXTURES

Asset Class ETC35500

This account includes cost of transmission line poles, wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: The typical transmission pole is 65 feet and made of wood. Such poles are subject to deterioration and wear and tear as a result of insects, woodpeckers, fungi, weather and climbing. Eventually such deterioration and wear reduces the strength of the pole and it is replaced, typically when identified in the Company's inspection program. Retirements for transmission poles typically occur as a result of the pole inspection program, damage, capacity requirements and clearance reasons. Poles are also relocated as a result of highway construction and road widenings.

Approximately 1% to 2% of inspected poles fail the inspection program each year, resulting in either retirement or mitigation (e.g., pole treatment). The Company uses LiDAR surveys to identify clearance issues on some of its lines. The result of this program is that more retirements are likely to occur going forward for clearance reasons than has been the case historically.

There have been additional replacements of poles recently due to resiliency and system hardening efforts. With these system hardening efforts comes heavier conductor, which has necessitated a different class of pole to carry the weight. The space between poles has shortened due to wire sagging from the heavier conductor, thus there have been additional poles installed in areas on the system. There has also been an effort by the Company to use more steel and fiberglass poles to deal with the threat of wildfires. The system will continue to be mostly wood poles, but there will be slightly more of a pole material mix in the future.

The actuarial analysis indicates an average service life of around 55 years. The data indicates a somewhat longer average service life than the estimate from the previous depreciation study. However, the recorded levels of retirements in some recent years, in particular from 2011 through 2013, are fairly low and are not necessarily indicative of future experience. Additionally, the Company expects a higher level of pole replacements going forward. Any increases in average service life should therefore be made with some caution.

Conclusion: Continue to use the currently authorized 56-R1.5 survivor curve.

Recommendation: The 56-R1.5 survivor curve is recommended for this account.

NET SALVAGE ANALYSIS:

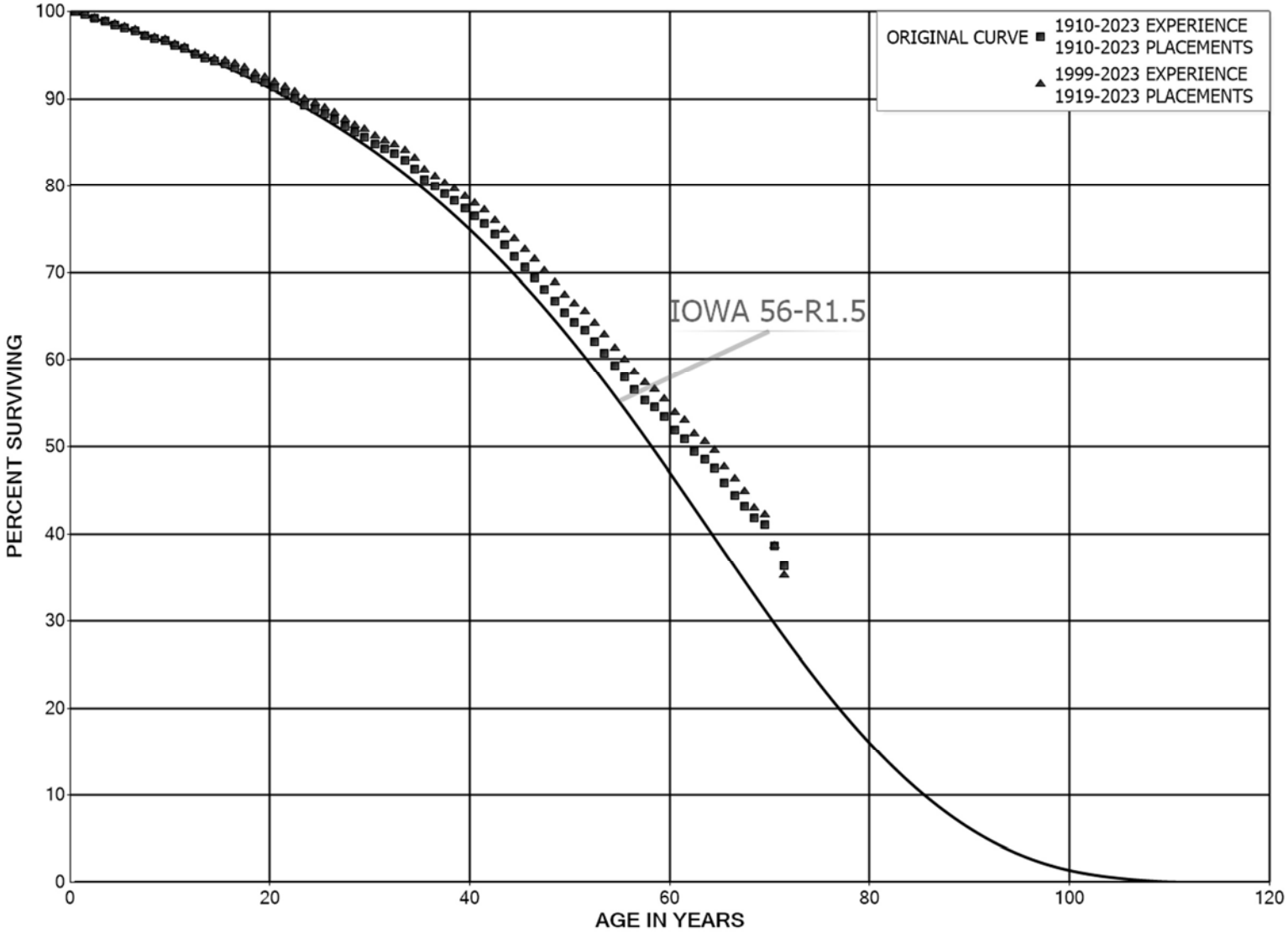
Discussion: Most of the poles in this account are treated wood and have no gross salvage value. The disposal method for poles usually depends on where each material facility is located because local regulations vary. Removal costs for wood poles

have increased and may increase further due to more stringent regulations which govern the disposal of wood treated with certain types of preservatives. Removal costs have also increased due to stricter safety precautions, more stringent permitting requirements, a larger number of poles being replaced which leads to the need for more contractors, and environmental requirements. Some poles need to be removed by helicopter or large crane which require special permits and increased safety precautions. Removing poles set in hard rock areas may also add to increased cost of removal.

Conclusion: The historical data indicates an estimate at least as negative as the (80) percent recommended in previous studies. The overall average net salvage from the net salvage analysis for the years 2004-2023 was (193) percent and the more recent five-year average was (172) percent. While both of these averages are influenced by lower levels of recorded retirements in 2011 through 2013, years with higher levels of retirements have also experienced significant cost of removal.

Recommendation: Continue to use a (80) percent net salvage estimate, which is conservative compared to the historical data.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 355 POLES AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1910-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,981,488,854	1,659,715	0.0006	0.9994	100.00
0.5	2,654,138,404	7,333,804	0.0028	0.9972	99.94
1.5	2,406,565,343	12,770,656	0.0053	0.9947	99.67
2.5	2,132,624,121	6,636,551	0.0031	0.9969	99.14
3.5	1,865,298,323	7,364,367	0.0039	0.9961	98.83
4.5	1,510,163,535	5,745,167	0.0038	0.9962	98.44
5.5	1,264,040,914	3,970,747	0.0031	0.9969	98.07
6.5	1,075,779,153	6,823,961	0.0063	0.9937	97.76
7.5	957,178,679	2,687,105	0.0028	0.9972	97.14
8.5	875,638,541	2,711,710	0.0031	0.9969	96.87
9.5	812,013,302	4,180,647	0.0051	0.9949	96.57
10.5	710,406,045	2,436,618	0.0034	0.9966	96.07
11.5	622,563,342	4,637,298	0.0074	0.9926	95.74
12.5	562,931,437	2,214,738	0.0039	0.9961	95.03
13.5	501,822,698	2,092,675	0.0042	0.9958	94.65
14.5	447,190,031	1,602,022	0.0036	0.9964	94.26
15.5	416,505,007	1,664,259	0.0040	0.9960	93.92
16.5	384,103,629	2,277,423	0.0059	0.9941	93.54
17.5	341,201,291	2,513,991	0.0074	0.9926	92.99
18.5	317,492,051	1,534,846	0.0048	0.9952	92.30
19.5	294,340,768	1,920,565	0.0065	0.9935	91.86
20.5	270,945,371	1,729,547	0.0064	0.9936	91.26
21.5	257,019,258	1,727,186	0.0067	0.9933	90.68
22.5	243,032,152	2,000,623	0.0082	0.9918	90.07
23.5	223,426,865	1,227,049	0.0055	0.9945	89.33
24.5	208,212,701	1,380,567	0.0066	0.9934	88.83
25.5	191,602,712	1,310,896	0.0068	0.9932	88.25
26.5	177,759,293	1,558,947	0.0088	0.9912	87.64
27.5	170,045,940	1,354,600	0.0080	0.9920	86.87
28.5	159,985,848	1,039,174	0.0065	0.9935	86.18
29.5	151,409,924	1,321,782	0.0087	0.9913	85.62
30.5	143,736,697	1,064,418	0.0074	0.9926	84.87
31.5	133,001,886	879,659	0.0066	0.9934	84.25
32.5	122,824,206	1,143,755	0.0093	0.9907	83.69
33.5	115,344,450	1,263,548	0.0110	0.9890	82.91
34.5	100,816,942	1,586,791	0.0157	0.9843	82.00
35.5	94,281,951	921,217	0.0098	0.9902	80.71
36.5	87,483,449	956,019	0.0109	0.9891	79.92
37.5	78,583,807	729,362	0.0093	0.9907	79.05
38.5	68,772,225	816,599	0.0119	0.9881	78.31

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1910-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	64,315,027	766,150	0.0119	0.9881	77.38
40.5	60,708,320	673,358	0.0111	0.9889	76.46
41.5	58,164,374	912,401	0.0157	0.9843	75.61
42.5	54,070,296	886,012	0.0164	0.9836	74.43
43.5	50,159,205	909,345	0.0181	0.9819	73.21
44.5	47,310,334	869,355	0.0184	0.9816	71.88
45.5	44,096,543	709,102	0.0161	0.9839	70.56
46.5	41,035,999	808,279	0.0197	0.9803	69.43
47.5	38,326,072	733,287	0.0191	0.9809	68.06
48.5	35,125,725	733,701	0.0209	0.9791	66.76
49.5	32,332,383	508,844	0.0157	0.9843	65.36
50.5	28,482,107	427,660	0.0150	0.9850	64.33
51.5	25,981,121	529,822	0.0204	0.9796	63.37
52.5	23,419,513	488,865	0.0209	0.9791	62.08
53.5	21,512,254	519,748	0.0242	0.9758	60.78
54.5	19,255,938	430,940	0.0224	0.9776	59.31
55.5	17,355,187	427,013	0.0246	0.9754	57.98
56.5	15,726,338	346,392	0.0220	0.9780	56.56
57.5	13,601,350	196,863	0.0145	0.9855	55.31
58.5	12,409,791	257,942	0.0208	0.9792	54.51
59.5	11,251,323	321,899	0.0286	0.9714	53.38
60.5	10,137,597	193,553	0.0191	0.9809	51.85
61.5	9,215,017	263,756	0.0286	0.9714	50.86
62.5	8,115,422	149,243	0.0184	0.9816	49.40
63.5	7,513,563	153,051	0.0204	0.9796	48.50
64.5	7,034,538	247,066	0.0351	0.9649	47.51
65.5	6,349,250	195,769	0.0308	0.9692	45.84
66.5	5,480,363	149,936	0.0274	0.9726	44.43
67.5	4,790,370	157,761	0.0329	0.9671	43.21
68.5	4,216,175	73,540	0.0174	0.9826	41.79
69.5	3,499,089	210,482	0.0602	0.9398	41.06
70.5	2,907,992	175,633	0.0604	0.9396	38.59
71.5	2,372,302	76,887	0.0324	0.9676	36.26
72.5	2,120,251	30,028	0.0142	0.9858	35.08
73.5	1,993,778	25,966	0.0130	0.9870	34.59
74.5	1,821,862	10,777	0.0059	0.9941	34.14
75.5	1,555,140	88,958	0.0572	0.9428	33.93
76.5	1,450,862	56,280	0.0388	0.9612	31.99
77.5	1,380,360	67,107	0.0486	0.9514	30.75
78.5	1,292,193	9,611	0.0074	0.9926	29.26

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2023 EXPERIENCE BAND 1910-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,269,087	54,341	0.0428	0.9572	29.04
80.5	1,195,702	21,300	0.0178	0.9822	27.80
81.5	1,153,000	13,077	0.0113	0.9887	27.30
82.5	1,125,591	41,723	0.0371	0.9629	26.99
83.5	1,067,085	16,309	0.0153	0.9847	25.99
84.5	1,049,259	13,886	0.0132	0.9868	25.59
85.5	1,015,043	14,279	0.0141	0.9859	25.25
86.5	992,758	46,233	0.0466	0.9534	24.90
87.5	943,783	54,815	0.0581	0.9419	23.74
88.5	880,385	42,740	0.0485	0.9515	22.36
89.5	831,644	74,777	0.0899	0.9101	21.28
90.5	749,355	45,382	0.0606	0.9394	19.36
91.5	703,973	66,947	0.0951	0.9049	18.19
92.5	627,152	9,134	0.0146	0.9854	16.46
93.5	614,852	70,776	0.1151	0.8849	16.22
94.5	498,852	22,417	0.0449	0.9551	14.35
95.5	458,857	28,672	0.0625	0.9375	13.71
96.5	337,920	25,012	0.0740	0.9260	12.85
97.5	286,593	42,459	0.1482	0.8518	11.90
98.5	190,528	59,216	0.3108	0.6892	10.14
99.5	131,312	38,637	0.2942	0.7058	6.99
100.5	43,446		0.0000	1.0000	4.93
101.5	40,303		0.0000	1.0000	4.93
102.5	33,877	1,211	0.0358	0.9642	4.93
103.5					4.75

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,741,913,989	929,539	0.0003	0.9997	100.00
0.5	2,432,483,853	6,366,174	0.0026	0.9974	99.97
1.5	2,200,858,189	11,854,528	0.0054	0.9946	99.70
2.5	1,934,618,009	5,761,700	0.0030	0.9970	99.17
3.5	1,677,764,591	6,545,890	0.0039	0.9961	98.87
4.5	1,332,295,041	4,952,976	0.0037	0.9963	98.49
5.5	1,094,041,274	3,210,178	0.0029	0.9971	98.12
6.5	917,356,165	6,107,489	0.0067	0.9933	97.83
7.5	809,804,701	2,000,675	0.0025	0.9975	97.18
8.5	736,366,680	2,037,231	0.0028	0.9972	96.94
9.5	687,841,547	3,568,334	0.0052	0.9948	96.67
10.5	592,857,026	1,848,094	0.0031	0.9969	96.17
11.5	512,920,288	3,929,287	0.0077	0.9923	95.87
12.5	463,600,963	1,539,965	0.0033	0.9967	95.14
13.5	413,426,648	1,472,232	0.0036	0.9964	94.82
14.5	363,884,462	964,648	0.0027	0.9973	94.48
15.5	337,309,630	972,777	0.0029	0.9971	94.23
16.5	308,013,143	1,599,199	0.0052	0.9948	93.96
17.5	269,556,370	1,929,099	0.0072	0.9928	93.47
18.5	250,069,397	1,022,151	0.0041	0.9959	92.80
19.5	230,032,272	1,419,595	0.0062	0.9938	92.42
20.5	210,048,649	1,244,234	0.0059	0.9941	91.85
21.5	199,574,413	1,292,674	0.0065	0.9935	91.31
22.5	188,676,612	1,591,741	0.0084	0.9916	90.72
23.5	172,847,611	860,986	0.0050	0.9950	89.95
24.5	160,802,516	1,002,336	0.0062	0.9938	89.51
25.5	148,934,033	961,282	0.0065	0.9935	88.95
26.5	138,316,741	1,193,531	0.0086	0.9914	88.37
27.5	133,694,320	986,138	0.0074	0.9926	87.61
28.5	125,987,845	696,362	0.0055	0.9945	86.96
29.5	120,326,596	990,473	0.0082	0.9918	86.48
30.5	114,930,862	764,628	0.0067	0.9933	85.77
31.5	106,366,504	561,930	0.0053	0.9947	85.20
32.5	99,351,226	835,501	0.0084	0.9916	84.75
33.5	93,849,142	954,725	0.0102	0.9898	84.04
34.5	81,010,986	1,323,182	0.0163	0.9837	83.18
35.5	76,039,182	691,398	0.0091	0.9909	81.83
36.5	70,567,288	710,614	0.0101	0.9899	81.08
37.5	63,354,173	520,250	0.0082	0.9918	80.26
38.5	54,685,678	568,608	0.0104	0.9896	79.61

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	51,110,567	550,669	0.0108	0.9892	78.78
40.5	48,515,537	461,959	0.0095	0.9905	77.93
41.5	47,441,203	744,753	0.0157	0.9843	77.19
42.5	44,437,198	662,583	0.0149	0.9851	75.98
43.5	41,708,702	573,127	0.0137	0.9863	74.84
44.5	40,446,647	674,939	0.0167	0.9833	73.81
45.5	38,328,648	580,524	0.0151	0.9849	72.58
46.5	36,304,325	668,855	0.0184	0.9816	71.48
47.5	34,036,710	636,614	0.0187	0.9813	70.17
48.5	31,155,131	655,258	0.0210	0.9790	68.85
49.5	28,796,021	447,069	0.0155	0.9845	67.41
50.5	25,710,975	344,900	0.0134	0.9866	66.36
51.5	23,344,534	450,235	0.0193	0.9807	65.47
52.5	20,914,887	441,693	0.0211	0.9789	64.21
53.5	19,095,068	466,725	0.0244	0.9756	62.85
54.5	16,937,521	383,986	0.0227	0.9773	61.31
55.5	15,180,331	355,427	0.0234	0.9766	59.92
56.5	13,667,207	300,441	0.0220	0.9780	58.52
57.5	11,665,279	138,861	0.0119	0.9881	57.23
58.5	10,575,668	217,954	0.0206	0.9794	56.55
59.5	9,459,425	256,139	0.0271	0.9729	55.39
60.5	8,497,616	152,888	0.0180	0.9820	53.89
61.5	7,634,902	223,477	0.0293	0.9707	52.92
62.5	6,595,565	110,069	0.0167	0.9833	51.37
63.5	6,048,541	115,496	0.0191	0.9809	50.51
64.5	5,619,174	213,104	0.0379	0.9621	49.55
65.5	4,981,348	149,993	0.0301	0.9699	47.67
66.5	4,162,043	128,749	0.0309	0.9691	46.23
67.5	3,516,097	142,794	0.0406	0.9594	44.80
68.5	2,975,090	58,573	0.0197	0.9803	42.98
69.5	2,377,819	198,982	0.0837	0.9163	42.14
70.5	1,859,008	167,986	0.0904	0.9096	38.61
71.5	1,533,653	69,808	0.0455	0.9545	35.12
72.5	1,363,915	20,371	0.0149	0.9851	33.52
73.5	1,394,202	21,496	0.0154	0.9846	33.02
74.5	1,227,633	9,414	0.0077	0.9923	32.51
75.5	1,105,029	11,204	0.0101	0.9899	32.26
76.5	1,191,544	15,950	0.0134	0.9866	31.94
77.5	1,187,460	65,221	0.0549	0.9451	31.51
78.5	1,247,476	7,904	0.0063	0.9937	29.78

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,236,391	53,298	0.0431	0.9569	29.59
80.5	1,164,049	19,936	0.0171	0.9829	28.31
81.5	1,122,712	12,756	0.0114	0.9886	27.83
82.5	1,095,623	41,579	0.0380	0.9620	27.51
83.5	1,037,262	13,143	0.0127	0.9873	26.47
84.5	1,022,602	13,459	0.0132	0.9868	26.13
85.5	988,812	7,676	0.0078	0.9922	25.79
86.5	973,129	26,605	0.0273	0.9727	25.59
87.5	943,783	54,815	0.0581	0.9419	24.89
88.5	880,385	42,740	0.0485	0.9515	23.44
89.5	831,644	74,777	0.0899	0.9101	22.31
90.5	749,355	45,382	0.0606	0.9394	20.30
91.5	703,973	66,947	0.0951	0.9049	19.07
92.5	627,152	9,134	0.0146	0.9854	17.26
93.5	614,852	70,776	0.1151	0.8849	17.01
94.5	498,852	22,417	0.0449	0.9551	15.05
95.5	458,857	28,672	0.0625	0.9375	14.37
96.5	337,920	25,012	0.0740	0.9260	13.47
97.5	286,593	42,459	0.1482	0.8518	12.48
98.5	190,528	59,216	0.3108	0.6892	10.63
99.5	131,312	38,637	0.2942	0.7058	7.33
100.5	43,446		0.0000	1.0000	5.17
101.5	40,303		0.0000	1.0000	5.17
102.5	33,877	1,211	0.0358	0.9642	5.17
103.5					4.98

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	762,644	1,570,696	206		0	1,570,696-	206-
2005	1,828,856	1,357,848	74		0	1,357,848-	74-
2006	367,714	2,229,742	606		0	2,229,742-	606-
2007	334,536	3,110,992	930		0	3,110,992-	930-
2008	9,873,962	2,564,414	26		0	2,564,414-	26-
2009	6,426,001	2,465,189	38		0	2,465,189-	38-
2010	1,586,039	4,368,550	275		0	4,368,550-	275-
2011	78,870	4,727,574			0	4,727,574-	
2012	121,578	9,922,318			0	9,922,318-	
2013	184,347	5,163,502			0	5,163,502-	
2014	3,574,240	4,903,719	137		0	4,903,719-	137-
2015	629,970	3,772,510	599		0	3,772,510-	599-
2016	1,972,347	4,861,062	246		0	4,861,062-	246-
2017	4,276,266	12,649,067	296		0	12,649,067-	296-
2018	4,322,481	17,272,971	400	454	0	17,272,517-	400-
2019	10,091,167	19,501,377	193		0	19,501,377-	193-
2020	7,541,998	18,144,300	241		0	18,144,300-	241-
2021	13,930,364	22,585,422	162		0	22,585,422-	162-
2022	12,371,474	9,368,358	76		0	9,368,358-	76-
2023	9,053,761	21,718,965	240		0	21,718,965-	240-
TOTAL	89,328,613	172,258,575	193	454	0	172,258,120-	193-
THREE-YEAR MOVING AVERAGES							
04-06	986,404	1,719,429	174		0	1,719,429-	174-
05-07	843,702	2,232,861	265		0	2,232,861-	265-
06-08	3,525,404	2,635,049	75		0	2,635,049-	75-
07-09	5,544,833	2,713,532	49		0	2,713,532-	49-
08-10	5,962,001	3,132,718	53		0	3,132,718-	53-
09-11	2,696,970	3,853,771	143		0	3,853,771-	143-
10-12	595,495	6,339,481			0	6,339,481-	
11-13	128,265	6,604,465			0	6,604,465-	
12-14	1,293,388	6,663,180	515		0	6,663,180-	515-
13-15	1,462,852	4,613,244	315		0	4,613,244-	315-
14-16	2,058,852	4,512,430	219		0	4,512,430-	219-
15-17	2,292,861	7,094,213	309		0	7,094,213-	309-
16-18	3,523,698	11,594,367	329	151	0	11,594,215-	329-
17-19	6,229,971	16,474,471	264	151	0	16,474,320-	264-
18-20	7,318,549	18,306,216	250	151	0	18,306,064-	250-
19-21	10,521,176	20,077,033	191		0	20,077,033-	191-

PACIFIC GAS AND ELECTRIC COMPANY
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SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	11,281,278	16,699,360	148		0	16,699,360-	148-
21-23	11,785,200	17,890,915	152		0	17,890,915-	152-
FIVE-YEAR AVERAGE							
19-23	10,597,753	18,263,684	172		0	18,263,684-	172-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 355.00 POLES AND FIXTURES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 56-R1.5							
NET SALVAGE PERCENT.. -80							
1920	411.94	56.00	1.79	7.37	3.02	0.0539	22
1921	139.81	56.00	1.79	2.50	3.33	0.0595	8
1922	115.34	56.00	1.79	2.06	3.61	0.0645	7
1923	118.27	56.00	1.79	2.12	3.87	0.0691	8
1925	1,491.69	56.00	1.79	26.70	4.35	0.0777	116
1926	738.79	56.00	1.79	13.22	4.57	0.0816	60
1927	2,708.90	56.00	1.79	48.49	4.79	0.0855	232
1928	0.01				5.02	0.0896	
1929	1,372.00	56.00	1.79	24.56	5.25	0.0938	129
1931	184.42	56.00	1.79	3.30	5.72	0.1021	19
1933	233.46	56.00	1.79	4.18	6.21	0.1109	26
1935	275.84	56.00	1.79	4.94	6.72	0.1200	33
1937	207.90	56.00	1.79	3.72	7.26	0.1296	27
1938	257.42	56.00	1.79	4.61	7.53	0.1345	35
1939	50.34	56.00	1.79	0.90	7.81	0.1395	7
1940	98.25	56.00	1.79	1.76	8.09	0.1445	14
1941	53.82	56.00	1.79	0.96	8.37	0.1495	8
1942	6.59	56.00	1.79	0.12	8.66	0.1546	1
1943	21.17	56.00	1.79	0.38	8.96	0.1600	3
1944	141.28	56.00	1.79	2.53	9.25	0.1652	23
1945	432.96	56.00	1.79	7.75	9.55	0.1705	74
1946	471.05	56.00	1.79	8.43	9.86	0.1761	83
1947	522.87	56.00	1.79	9.36	10.17	0.1816	95
1948	270.86	56.00	1.79	4.85	10.48	0.1871	51
1949	4,238.22	56.00	1.79	75.86	10.80	0.1929	817
1950	3,298.48	56.00	1.79	59.04	11.12	0.1986	655
1951	6,064.02	56.00	1.79	108.55	11.45	0.2045	1,240
1952	12,030.28	56.00	1.79	215.34	11.79	0.2105	2,533
1953	12,715.66	56.00	1.79	227.61	12.13	0.2166	2,754
1954	22,358.75	56.00	1.79	400.22	12.48	0.2229	4,983
1955	14,465.84	56.00	1.79	258.94	12.84	0.2293	3,317
1956	18,685.20	56.00	1.79	334.47	13.20	0.2357	4,404
1957	23,392.73	56.00	1.79	418.73	13.58	0.2425	5,673
1958	15,346.87	56.00	1.79	274.71	13.96	0.2493	3,826
1959	11,417.35	56.00	1.79	204.37	14.34	0.2561	2,924
1960	15,962.09	56.00	1.79	285.72	14.74	0.2632	4,201
1961	29,545.03	56.00	1.79	528.86	15.15	0.2705	7,993
1962	25,859.04	56.00	1.79	462.88	15.56	0.2779	7,185
1963	28,004.24	56.00	1.79	501.28	15.98	0.2854	7,991
1964	31,978.70	56.00	1.79	572.42	16.42	0.2932	9,376
1965	34,699.84	56.00	1.79	621.13	16.86	0.3011	10,447

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 56-R1.5							
NET SALVAGE PERCENT.. -80							
1966	63,281.13	56.00	1.79	1,132.73	17.31	0.3091	19,561
1967	42,719.25	56.00	1.79	764.67	17.77	0.3173	13,556
1968	52,238.02	56.00	1.79	935.06	18.24	0.3257	17,014
1969	62,037.07	56.00	1.79	1,110.46	18.72	0.3343	20,738
1970	50,805.67	56.00	1.79	909.42	19.21	0.3430	17,428
1971	72,809.95	56.00	1.79	1,303.30	19.70	0.3518	25,614
1972	73,661.91	56.00	1.79	1,318.55	20.21	0.3609	26,584
1973	119,526.23	56.00	1.79	2,139.52	20.73	0.3702	44,246
1974	73,876.82	56.00	1.79	1,322.40	21.25	0.3795	28,033
1975	88,883.05	56.00	1.79	1,591.01	21.79	0.3891	34,585
1976	68,606.29	56.00	1.79	1,228.05	22.33	0.3988	27,357
1977	84,966.05	56.00	1.79	1,520.89	22.88	0.4086	34,715
1978	84,739.77	56.00	1.79	1,516.84	23.44	0.4186	35,470
1979	69,192.29	56.00	1.79	1,238.54	24.02	0.4289	29,679
1980	108,656.32	56.00	1.79	1,944.95	24.59	0.4391	47,712
1981	113,368.06	56.00	1.79	2,029.29	25.18	0.4496	50,975
1982	67,193.96	56.00	1.79	1,202.77	25.78	0.4604	30,933
1983	102,465.65	56.00	1.79	1,834.14	26.38	0.4711	48,268
1984	130,548.16	56.00	1.79	2,336.81	26.99	0.4820	62,919
1985	328,528.59	56.00	1.79	5,880.66	27.61	0.4930	161,978
1986	286,607.77	56.00	1.79	5,130.28	28.24	0.5043	144,533
1987	211,957.69	56.00	1.79	3,794.04	28.88	0.5157	109,309
1988	178,641.87	56.00	1.79	3,197.69	29.52	0.5271	94,169
1989	479,089.72	56.00	1.79	8,575.71	30.17	0.5388	258,110
1990	230,399.51	56.00	1.79	4,124.15	30.83	0.5505	126,844
1991	337,126.82	56.00	1.79	6,034.57	31.50	0.5625	189,634
1992	352,077.42	56.00	1.79	6,302.19	32.17	0.5745	202,254
1993	231,316.16	56.00	1.79	4,140.56	32.85	0.5866	135,692
1994	274,442.39	56.00	1.79	4,912.52	33.53	0.5988	164,322
1995	317,237.56	56.00	1.79	5,678.55	34.22	0.6111	193,854
1996	224,377.63	56.00	1.79	4,016.36	34.92	0.6236	139,915
1997	454,760.90	56.00	1.79	8,140.22	35.62	0.6361	289,260
1998	549,106.91	56.00	1.79	9,829.01	36.33	0.6488	356,233
1999	508,126.80	56.00	1.79	9,095.47	37.05	0.6616	336,182
2000	636,890.66	56.00	1.79	11,400.34	37.77	0.6745	429,557
2001	443,752.59	56.00	1.79	7,943.17	38.49	0.6873	305,000
2002	445,448.36	56.00	1.79	7,973.53	39.22	0.7004	311,974
2003	781,716.97	56.00	1.79	13,992.73	39.96	0.7136	557,810
2004	787,949.74	56.00	1.79	14,104.30	40.70	0.7268	572,674
2005	772,462.50	56.00	1.79	13,827.08	41.44	0.7400	571,622
2006	1,484,474.94	56.00	1.79	26,572.10	42.19	0.7534	1,118,389

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 56-R1.5							
NET SALVAGE PERCENT.. -80							
2007	1,122,578.40	56.00	1.79	20,094.15	42.95	0.7670	860,973
2008	1,063,521.68	56.00	1.79	19,037.04	43.71	0.7805	830,121
2009	1,921,807.87	56.00	1.79	34,400.36	44.47	0.7941	1,526,127
2010	2,369,493.07	56.00	1.79	42,413.93	45.24	0.8079	1,914,219
2011	2,151,863.23	56.00	1.79	38,518.35	46.01	0.8216	1,767,992
2012	3,177,030.64	56.00	1.79	56,868.85	46.78	0.8354	2,653,964
2013	3,723,883.48	56.00	1.79	66,657.51	47.56	0.8493	3,162,657
2014	2,378,383.14	56.00	1.79	42,573.06	48.35	0.8634	2,053,472
2015	2,974,356.02	56.00	1.79	53,240.97	49.13	0.8773	2,609,462
2016	4,247,045.55	56.00	1.79	76,022.12	49.93	0.8916	3,786,708
2017	6,855,745.44	56.00	1.79	122,717.84	50.72	0.9057	6,209,317
2018	8,799,915.27	56.00	1.79	157,518.48	51.52	0.9200	8,095,922
2019	13,164,444.19	56.00	1.79	235,643.55	52.33	0.9345	12,301,647
2020	9,685,259.34	56.00	1.79	173,366.14	53.14	0.9489	9,190,633
2021	9,440,772.60	56.00	1.79	168,989.83	53.95	0.9634	9,095,146
2022	7,295,290.33	56.00	1.79	130,585.70	54.77	0.9780	7,135,086
2023	11,897,022.08	56.00	1.79	212,956.70	55.59	0.9927	11,809,936
	104,434,868.80			1,869,384.15			92,469,484
NET SALVAGE ADJUSTMENT				1,495,507.32			73,975,587
	104,434,868.80			3,364,891.47			166,445,071

COMPOSITE REMAINING LIFE, YEARS.. 49.47

ACCOUNT 356 (FERC): OVERHEAD CONDUCTORS AND DEVICES

Asset Classes ETC35600

This account includes the cost of overhead conductors and devices used for electric transmission. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: Retirements in this account typically occur for capacity or reliability reasons. Some retirements are condition-based or occur due to failure. The life of overhead conductors is also governed, to some extent, by wind loading, as conductors exposed to greater wind loading suffer more metal fatigue. Retirements for this account have increased since the early 2000s, and there have been significant additions during this time period as well. There has also been a recent increase in retirements to this account due to system hardening efforts, which are expected to continue in the near future.

An actuarial analysis was performed on this account and indicated that, while the 65-R2 survivor curve recommended previous studies continues to be a reasonable estimate, a somewhat lower mode curve provides a better fit of the data. While data through approximately age 60 or 65 indicate best fits to be mid-mode R curves that are typical for the types of assets in this account, later ages show a trend towards a lower mode curve with a very long tail. These lower mode types of curves indicate maximum lives far beyond what could be reasonably expected for overhead conductors and devices. One reason for this is that the older data is for assets such as transmission lines in the mountains that are run to old hydro powerhouses. These types of assets are not subject to the same level of capacity retirements, as the load in these more remote areas has not increased in the same manner as the majority of PG&E's system.

For these reasons, the trend in the data points through about age 65 was given more consideration in the analysis. The 65-R1.5 survivor curve is a good fit of the data for this portion of the curve. It is also at the upper end of the range of average service lives typically estimated for this account for other utilities, which also supports that a longer average service life would not be appropriate for this account.

Conclusion: The 65-R1.5 survivor curve is a good fit of the representative data points and consistent with the outlook for this account.

Recommendation: The recommendation is to retain the 65-R1.5 survivor curve for this account.

NET SALVAGE ANALYSIS:

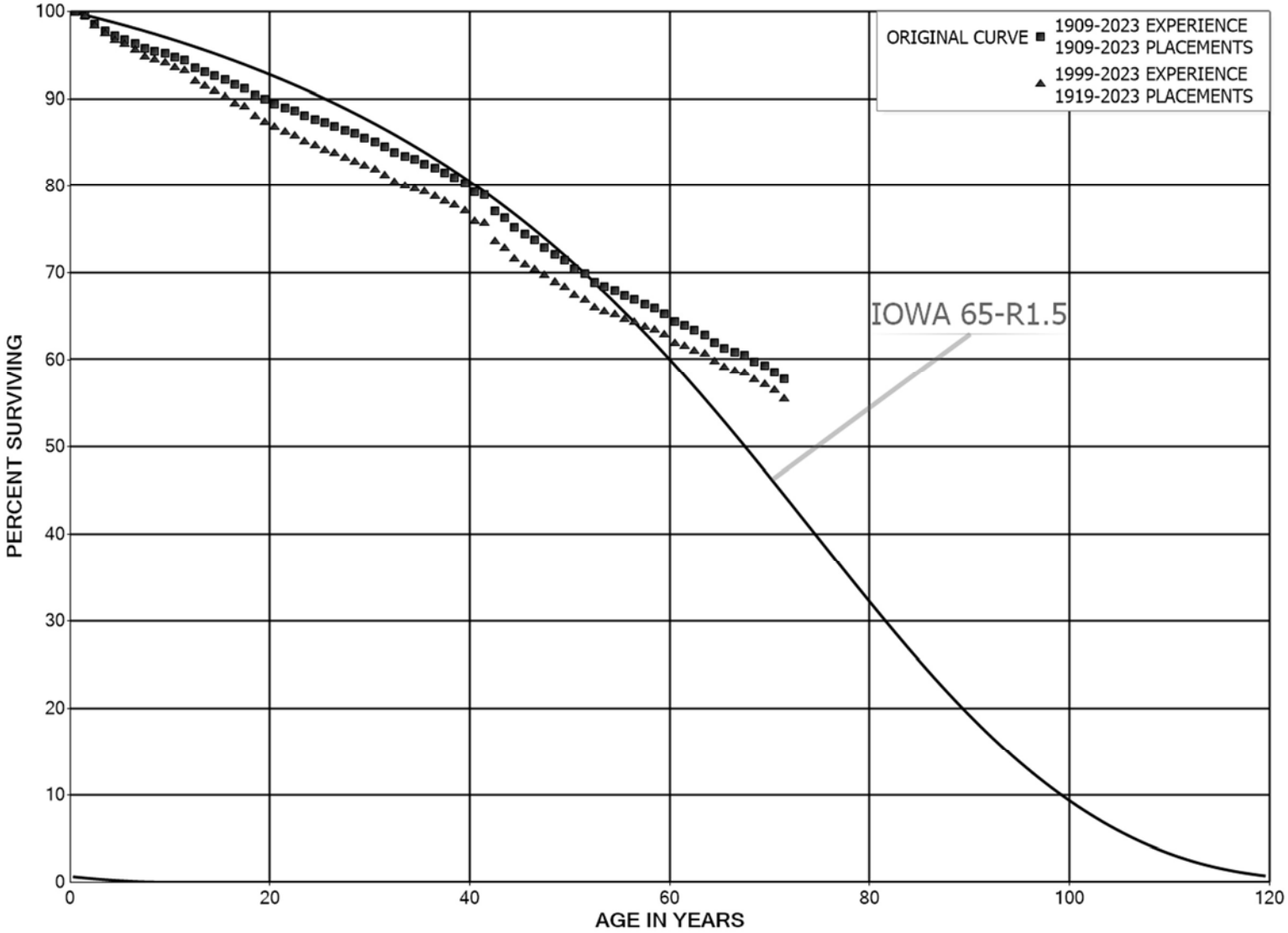
Discussion: There has been some gross salvage value for conductor in recent years but the cost of removal for this account has increased dramatically since 2014. The overall average net salvage from the net salvage analysis for years 2004-2023 was (184) percent, and the most recent five-year average was (178) percent. These amounts are influenced in part by a high level of cost of removal recorded in 2017 and 2018. Costs have increased due to stricter safety precautions, more

stringent permitting and environmental requirements, and a higher level of difficulty for replacement for some projects. For example, some transmission conductor has to be replaced using helicopters and large cranes.

Conclusion: The (110) percent net salvage estimate from the previous study is conservative but still sufficient. A more negative estimate may be appropriate for this account in the future.

Recommendation: The recommendation is to use an estimate of (110) percent net salvage for this account. As with other accounts, this is a conservative estimate compared with the recorded data.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1909-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,294,703,684	2,018,166	0.0006	0.9994	100.00
0.5	3,007,607,795	14,000,251	0.0047	0.9953	99.94
1.5	2,686,770,237	24,840,004	0.0092	0.9908	99.47
2.5	2,402,136,248	19,012,964	0.0079	0.9921	98.55
3.5	2,190,477,510	13,270,650	0.0061	0.9939	97.77
4.5	1,891,716,130	8,274,536	0.0044	0.9956	97.18
5.5	1,720,162,008	8,873,897	0.0052	0.9948	96.76
6.5	1,570,889,523	9,330,110	0.0059	0.9941	96.26
7.5	1,473,182,638	4,200,877	0.0029	0.9971	95.69
8.5	1,353,696,977	4,017,623	0.0030	0.9970	95.41
9.5	1,232,926,191	5,654,287	0.0046	0.9954	95.13
10.5	1,129,371,127	3,654,591	0.0032	0.9968	94.69
11.5	1,052,588,211	9,701,894	0.0092	0.9908	94.39
12.5	960,179,041	4,403,655	0.0046	0.9954	93.52
13.5	854,259,391	4,189,565	0.0049	0.9951	93.09
14.5	806,099,535	4,408,623	0.0055	0.9945	92.63
15.5	775,481,011	4,736,534	0.0061	0.9939	92.12
16.5	729,125,319	2,649,615	0.0036	0.9964	91.56
17.5	702,944,607	6,142,820	0.0087	0.9913	91.23
18.5	662,576,180	3,858,743	0.0058	0.9942	90.43
19.5	636,572,946	3,435,888	0.0054	0.9946	89.91
20.5	604,120,080	2,985,428	0.0049	0.9951	89.42
21.5	581,620,745	2,655,348	0.0046	0.9954	88.98
22.5	551,398,488	3,149,047	0.0057	0.9943	88.57
23.5	527,538,810	2,438,458	0.0046	0.9954	88.07
24.5	502,999,359	2,340,592	0.0047	0.9953	87.66
25.5	468,200,458	1,950,418	0.0042	0.9958	87.25
26.5	451,538,823	2,556,288	0.0057	0.9943	86.89
27.5	432,387,147	1,837,093	0.0042	0.9958	86.40
28.5	423,253,574	2,678,259	0.0063	0.9937	86.03
29.5	413,170,282	2,059,072	0.0050	0.9950	85.48
30.5	405,911,789	2,861,692	0.0071	0.9929	85.06
31.5	394,233,019	2,976,198	0.0075	0.9925	84.46
32.5	377,208,618	1,918,248	0.0051	0.9949	83.82
33.5	368,177,841	1,635,253	0.0044	0.9956	83.39
34.5	349,874,775	2,001,310	0.0057	0.9943	83.02
35.5	339,663,282	2,171,652	0.0064	0.9936	82.55
36.5	322,553,611	2,020,939	0.0063	0.9937	82.02
37.5	310,031,506	2,093,838	0.0068	0.9932	81.51
38.5	288,214,357	2,208,894	0.0077	0.9923	80.96

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1909-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	265,810,431	3,503,069	0.0132	0.9868	80.34
40.5	258,525,037	1,167,451	0.0045	0.9955	79.28
41.5	255,776,627	6,022,483	0.0235	0.9765	78.92
42.5	226,367,209	2,301,648	0.0102	0.9898	77.06
43.5	218,104,870	3,176,986	0.0146	0.9854	76.28
44.5	210,818,345	2,205,328	0.0105	0.9895	75.17
45.5	204,464,374	1,694,958	0.0083	0.9917	74.38
46.5	197,793,263	2,351,592	0.0119	0.9881	73.76
47.5	185,633,148	2,232,072	0.0120	0.9880	72.89
48.5	180,139,021	1,545,771	0.0086	0.9914	72.01
49.5	171,256,079	2,297,562	0.0134	0.9866	71.39
50.5	147,513,974	1,364,392	0.0092	0.9908	70.44
51.5	142,049,129	1,838,925	0.0129	0.9871	69.78
52.5	135,263,585	966,919	0.0071	0.9929	68.88
53.5	132,285,775	828,195	0.0063	0.9937	68.39
54.5	126,229,378	1,065,529	0.0084	0.9916	67.96
55.5	112,241,633	719,428	0.0064	0.9936	67.39
56.5	95,656,630	736,664	0.0077	0.9923	66.95
57.5	89,626,200	609,270	0.0068	0.9932	66.44
58.5	77,909,987	811,183	0.0104	0.9896	65.99
59.5	75,456,666	1,096,342	0.0145	0.9855	65.30
60.5	70,245,577	466,688	0.0066	0.9934	64.35
61.5	65,348,064	578,039	0.0088	0.9912	63.92
62.5	61,153,725	500,694	0.0082	0.9918	63.36
63.5	58,955,214	841,580	0.0143	0.9857	62.84
64.5	52,469,632	575,254	0.0110	0.9890	61.94
65.5	49,352,603	350,233	0.0071	0.9929	61.26
66.5	46,423,997	272,984	0.0059	0.9941	60.83
67.5	42,982,780	493,725	0.0115	0.9885	60.47
68.5	40,543,905	359,637	0.0089	0.9911	59.78
69.5	36,642,848	424,661	0.0116	0.9884	59.25
70.5	32,578,225	491,282	0.0151	0.9849	58.56
71.5	26,887,503	181,663	0.0068	0.9932	57.68
72.5	25,791,298	282,451	0.0110	0.9890	57.29
73.5	23,137,143	138,296	0.0060	0.9940	56.66
74.5	20,490,833	99,033	0.0048	0.9952	56.32
75.5	15,854,904	86,634	0.0055	0.9945	56.05
76.5	14,790,130	61,219	0.0041	0.9959	55.74
77.5	14,412,034	111,464	0.0077	0.9923	55.51
78.5	14,052,330	131,257	0.0093	0.9907	55.08

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2023 EXPERIENCE BAND 1909-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,673,920	137,395	0.0100	0.9900	54.57
80.5	13,355,155	253,533	0.0190	0.9810	54.02
81.5	12,863,193	143,663	0.0112	0.9888	52.99
82.5	12,678,048	188,708	0.0149	0.9851	52.40
83.5	12,146,466	223,947	0.0184	0.9816	51.62
84.5	11,822,033	66,257	0.0056	0.9944	50.67
85.5	11,373,831	234,246	0.0206	0.9794	50.39
86.5	11,023,006	96,494	0.0088	0.9912	49.35
87.5	10,856,380	221,567	0.0204	0.9796	48.92
88.5	10,484,582	107,432	0.0102	0.9898	47.92
89.5	10,330,637	185,145	0.0179	0.9821	47.43
90.5	10,079,633	115,052	0.0114	0.9886	46.58
91.5	9,460,606	242,432	0.0256	0.9744	46.05
92.5	8,110,494	229,533	0.0283	0.9717	44.87
93.5	7,321,148	195,491	0.0267	0.9733	43.60
94.5	6,729,495	91,626	0.0136	0.9864	42.43
95.5	5,634,484	191,395	0.0340	0.9660	41.85
96.5	4,882,862	253,012	0.0518	0.9482	40.43
97.5	4,286,814	158,093	0.0369	0.9631	38.34
98.5	3,570,255	199,440	0.0559	0.9441	36.92
99.5	3,211,600	210,219	0.0655	0.9345	34.86
100.5	2,803,018	207,766	0.0741	0.9259	32.58
101.5	2,153,609	101,186	0.0470	0.9530	30.16
102.5	892,777	35,374	0.0396	0.9604	28.75
103.5	688,463	3,729	0.0054	0.9946	27.61
104.5					27.46

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,748,584,926	1,576,682	0.0006	0.9994	100.00
0.5	2,503,631,401	13,562,463	0.0054	0.9946	99.94
1.5	2,200,027,789	24,324,196	0.0111	0.9889	99.40
2.5	1,934,025,602	18,537,465	0.0096	0.9904	98.30
3.5	1,731,037,198	12,757,560	0.0074	0.9926	97.36
4.5	1,441,522,124	7,770,724	0.0054	0.9946	96.64
5.5	1,277,193,921	8,315,028	0.0065	0.9935	96.12
6.5	1,140,036,146	8,791,719	0.0077	0.9923	95.50
7.5	1,060,523,680	3,691,899	0.0035	0.9965	94.76
8.5	950,107,624	3,468,580	0.0037	0.9963	94.43
9.5	849,221,790	5,098,294	0.0060	0.9940	94.08
10.5	755,921,035	3,044,161	0.0040	0.9960	93.52
11.5	696,859,500	9,113,668	0.0131	0.9869	93.14
12.5	617,232,089	3,632,040	0.0059	0.9941	91.93
13.5	534,096,036	3,412,432	0.0064	0.9936	91.38
14.5	508,781,328	3,712,196	0.0073	0.9927	90.80
15.5	483,493,220	3,847,028	0.0080	0.9920	90.14
16.5	440,099,895	1,660,527	0.0038	0.9962	89.42
17.5	439,212,452	5,341,174	0.0122	0.9878	89.08
18.5	406,265,737	3,166,253	0.0078	0.9922	88.00
19.5	386,596,490	2,674,129	0.0069	0.9931	87.31
20.5	359,693,322	2,303,120	0.0064	0.9936	86.71
21.5	344,186,855	1,766,708	0.0051	0.9949	86.15
22.5	326,397,589	2,447,128	0.0075	0.9925	85.71
23.5	308,007,672	1,787,539	0.0058	0.9942	85.07
24.5	293,242,230	1,797,933	0.0061	0.9939	84.58
25.5	282,719,024	1,294,122	0.0046	0.9954	84.06
26.5	271,548,569	1,756,755	0.0065	0.9935	83.67
27.5	261,865,048	1,213,177	0.0046	0.9954	83.13
28.5	256,848,547	1,553,159	0.0060	0.9940	82.75
29.5	253,748,219	1,356,396	0.0053	0.9947	82.25
30.5	263,223,587	2,190,910	0.0083	0.9917	81.81
31.5	272,457,762	2,459,909	0.0090	0.9910	81.13
32.5	262,605,963	1,253,349	0.0048	0.9952	80.39
33.5	267,204,381	1,158,924	0.0043	0.9957	80.01
34.5	252,288,756	1,296,759	0.0051	0.9949	79.66
35.5	249,354,886	1,668,322	0.0067	0.9933	79.25
36.5	238,454,213	1,493,750	0.0063	0.9937	78.72
37.5	231,935,598	1,610,239	0.0069	0.9931	78.23
38.5	212,995,383	1,797,544	0.0084	0.9916	77.69

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	197,257,696	2,996,960	0.0152	0.9848	77.03
40.5	194,038,973	640,671	0.0033	0.9967	75.86
41.5	195,229,503	5,538,945	0.0284	0.9716	75.61
42.5	169,866,800	1,773,995	0.0104	0.9896	73.46
43.5	164,762,569	2,721,917	0.0165	0.9835	72.70
44.5	163,004,846	1,466,201	0.0090	0.9910	71.50
45.5	162,129,147	1,229,319	0.0076	0.9924	70.85
46.5	162,570,437	1,560,649	0.0096	0.9904	70.32
47.5	152,602,057	1,826,327	0.0120	0.9880	69.64
48.5	150,362,960	1,070,660	0.0071	0.9929	68.81
49.5	144,904,252	2,002,925	0.0138	0.9862	68.32
50.5	126,567,748	1,078,815	0.0085	0.9915	67.37
51.5	122,446,314	1,557,232	0.0127	0.9873	66.80
52.5	116,348,580	711,650	0.0061	0.9939	65.95
53.5	113,891,538	677,361	0.0059	0.9941	65.55
54.5	108,394,166	925,796	0.0085	0.9915	65.16
55.5	94,881,155	538,396	0.0057	0.9943	64.60
56.5	78,867,351	577,601	0.0073	0.9927	64.23
57.5	73,059,248	426,761	0.0058	0.9942	63.76
58.5	62,013,090	597,090	0.0096	0.9904	63.39
59.5	59,996,549	919,686	0.0153	0.9847	62.78
60.5	55,658,201	306,935	0.0055	0.9945	61.82
61.5	51,080,721	394,896	0.0077	0.9923	61.48
62.5	47,223,145	294,738	0.0062	0.9938	61.00
63.5	45,516,544	676,205	0.0149	0.9851	60.62
64.5	39,276,049	459,778	0.0117	0.9883	59.72
65.5	36,388,773	229,509	0.0063	0.9937	59.02
66.5	34,132,558	175,611	0.0051	0.9949	58.65
67.5	32,350,710	421,189	0.0130	0.9870	58.35
68.5	30,752,174	253,516	0.0082	0.9918	57.59
69.5	27,488,609	357,978	0.0130	0.9870	57.11
70.5	24,868,988	446,290	0.0179	0.9821	56.37
71.5	19,878,618	144,781	0.0073	0.9927	55.36
72.5	19,524,344	249,801	0.0128	0.9872	54.95
73.5	17,738,641	91,997	0.0052	0.9948	54.25
74.5	15,367,124	83,310	0.0054	0.9946	53.97
75.5	11,080,851	44,087	0.0040	0.9960	53.68
76.5	10,734,348	46,933	0.0044	0.9956	53.46
77.5	12,058,985	99,667	0.0083	0.9917	53.23
78.5	12,180,786	107,426	0.0088	0.9912	52.79

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	13,559,907	128,276	0.0095	0.9905	52.32
80.5	13,250,261	230,764	0.0174	0.9826	51.83
81.5	12,781,068	135,236	0.0106	0.9894	50.93
82.5	12,604,351	146,129	0.0116	0.9884	50.39
83.5	12,115,348	220,765	0.0182	0.9818	49.80
84.5	11,794,097	61,656	0.0052	0.9948	48.90
85.5	11,350,496	223,397	0.0197	0.9803	48.64
86.5	11,010,521	94,263	0.0086	0.9914	47.68
87.5	10,846,125	213,551	0.0197	0.9803	47.28
88.5	10,482,343	105,193	0.0100	0.9900	46.34
89.5	10,330,637	185,145	0.0179	0.9821	45.88
90.5	10,079,633	115,052	0.0114	0.9886	45.06
91.5	9,460,606	242,432	0.0256	0.9744	44.54
92.5	8,110,494	229,533	0.0283	0.9717	43.40
93.5	7,321,148	195,491	0.0267	0.9733	42.17
94.5	6,729,495	91,626	0.0136	0.9864	41.05
95.5	5,634,484	191,395	0.0340	0.9660	40.49
96.5	4,882,862	253,012	0.0518	0.9482	39.11
97.5	4,286,814	158,093	0.0369	0.9631	37.09
98.5	3,570,255	199,440	0.0559	0.9441	35.72
99.5	3,211,600	210,219	0.0655	0.9345	33.72
100.5	2,803,018	207,766	0.0741	0.9259	31.52
101.5	2,153,609	101,186	0.0470	0.9530	29.18
102.5	892,777	35,374	0.0396	0.9604	27.81
103.5	688,463	3,729	0.0054	0.9946	26.71
104.5					26.56

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	1,633,388	2,763,271	169		0	2,763,271-	169-
2005	2,519,843	4,181,079	166		0	4,181,079-	166-
2006	812,401	1,948,170	240		0	1,948,170-	240-
2007	1,468,066	4,099,269	279		0	4,099,269-	279-
2008	5,078,487	4,304,999	85		0	4,304,999-	85-
2009	7,795,124	4,646,600	60		0	4,646,600-	60-
2010	4,311,546	7,328,523	170		0	7,328,523-	170-
2011	4,128,514	7,690,730	186		0	7,690,730-	186-
2012	3,212,578	9,805,699	305		0	9,805,699-	305-
2013	6,285,656	7,403,053	118		0	7,403,053-	118-
2014	10,726,949	19,413,116	181	683,437	6	18,729,679-	175-
2015	13,616,788	23,938,479	176	1,330,705	10	22,607,775-	166-
2016	6,435,573	9,243,348	144	722,123	11	8,521,225-	132-
2017	7,765,075	23,874,062	307	890,011	11	22,984,051-	296-
2018	7,297,467	34,302,223	470	1,078,445	15	33,223,779-	455-
2019	18,051,772	22,386,192	124	780,308	4	21,605,884-	120-
2020	13,198,979	12,545,925	95	716,104	5	11,829,821-	90-
2021	28,759,267	45,565,735	158	1,383,953	5	44,181,782-	154-
2022	32,662,903	70,327,280	215	1,343,827	4	68,983,453-	211-
2023	17,583,250	50,064,405	285	930,535	5	49,133,870-	279-
TOTAL	193,343,624	365,832,159	189	9,859,448	5	355,972,711-	184-
THREE-YEAR MOVING AVERAGES							
04-06	1,655,211	2,964,173	179		0	2,964,173-	179-
05-07	1,600,103	3,409,506	213		0	3,409,506-	213-
06-08	2,452,985	3,450,813	141		0	3,450,813-	141-
07-09	4,780,559	4,350,289	91		0	4,350,289-	91-
08-10	5,728,386	5,426,707	95		0	5,426,707-	95-
09-11	5,411,728	6,555,284	121		0	6,555,284-	121-
10-12	3,884,213	8,274,984	213		0	8,274,984-	213-
11-13	4,542,249	8,299,828	183		0	8,299,828-	183-
12-14	6,741,728	12,207,290	181	227,812	3	11,979,477-	178-
13-15	10,209,798	16,918,216	166	671,381	7	16,246,836-	159-
14-16	10,259,770	17,531,648	171	912,088	9	16,619,560-	162-
15-17	9,272,479	19,018,630	205	980,946	11	18,037,684-	195-
16-18	7,166,039	22,473,211	314	896,859	13	21,576,352-	301-
17-19	11,038,105	26,854,159	243	916,254	8	25,937,905-	235-
18-20	12,849,406	23,078,114	180	858,286	7	22,219,828-	173-
19-21	20,003,339	26,832,617	134	960,122	5	25,872,496-	129-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	24,873,716	42,812,980	172	1,147,962	5	41,665,018-	168-
21-23	26,335,140	55,319,140	210	1,219,439	5	54,099,701-	205-
FIVE-YEAR AVERAGE							
19-23	22,051,234	40,177,907	182	1,030,946	5	39,146,962-	178-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -110							
1919	16,291.19	65.00	1.54	250.88	7.34	0.1129	1,840
1920	5,927.34	65.00	1.54	91.28	7.60	0.1169	693
1921	40,805.46	65.00	1.54	628.40	7.86	0.1209	4,934
1922	15,572.79	65.00	1.54	239.82	8.13	0.1251	1,948
1923	6,994.88	65.00	1.54	107.72	8.40	0.1292	904
1924	5,611.96	65.00	1.54	86.42	8.67	0.1334	749
1925	19,709.04	65.00	1.54	303.52	8.94	0.1375	2,711
1926	12,038.66	65.00	1.54	185.40	9.23	0.1420	1,709
1927	19,778.39	65.00	1.54	304.59	9.51	0.1463	2,894
1928	35,417.33	65.00	1.54	545.43	9.79	0.1506	5,335
1929	13,987.13	65.00	1.54	215.40	10.08	0.1551	2,169
1930	19,779.33	65.00	1.54	304.60	10.38	0.1597	3,159
1931	39,065.53	65.00	1.54	601.61	10.67	0.1642	6,413
1932	17,817.29	65.00	1.54	274.39	10.97	0.1688	3,007
1933	2,325.20	65.00	1.54	35.81	11.28	0.1735	404
1934	1,644.01	65.00	1.54	25.32	11.58	0.1782	293
1935	5,306.34	65.00	1.54	81.72	11.89	0.1829	971
1936	2,478.50	65.00	1.54	38.17	12.21	0.1879	466
1937	4,120.73	65.00	1.54	63.46	12.53	0.1928	794
1938	13,488.61	65.00	1.54	207.72	12.85	0.1977	2,667
1939	3,557.88	65.00	1.54	54.79	13.18	0.2028	721
1940	12,140.65	65.00	1.54	186.97	13.51	0.2079	2,523
1941	1,469.07	65.00	1.54	22.62	13.85	0.2131	313
1942	8,443.24	65.00	1.54	130.03	14.20	0.2185	1,845
1943	6,419.31	65.00	1.54	98.86	14.55	0.2239	1,437
1944	8,759.13	65.00	1.54	134.89	14.91	0.2294	2,009
1945	8,799.17	65.00	1.54	135.51	15.27	0.2349	2,067
1946	11,233.06	65.00	1.54	172.99	15.64	0.2406	2,703
1947	34,682.89	65.00	1.54	534.12	16.02	0.2465	8,548
1948	160,897.77	65.00	1.54	2,477.83	16.40	0.2523	40,596
1949	88,958.33	65.00	1.54	1,369.96	16.79	0.2583	22,979
1950	84,132.65	65.00	1.54	1,295.64	17.19	0.2645	22,250
1951	32,444.58	65.00	1.54	499.65	17.60	0.2708	8,785
1952	184,427.59	65.00	1.54	2,840.18	18.01	0.2771	51,101
1953	129,165.84	65.00	1.54	1,989.15	18.43	0.2835	36,624
1954	125,669.44	65.00	1.54	1,935.31	18.86	0.2902	36,463
1955	69,050.73	65.00	1.54	1,063.38	19.30	0.2969	20,503
1956	112,487.66	65.00	1.54	1,732.31	19.75	0.3039	34,179
1957	91,515.58	65.00	1.54	1,409.34	20.20	0.3108	28,440
1958	90,266.40	65.00	1.54	1,390.10	20.66	0.3179	28,691
1959	200,473.01	65.00	1.54	3,087.28	21.13	0.3251	65,170

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -110							
1960	60,304.65	65.00	1.54	928.69	21.61	0.3325	20,049
1961	128,478.91	65.00	1.54	1,978.58	22.09	0.3399	43,664
1962	157,373.51	65.00	1.54	2,423.55	22.59	0.3475	54,694
1963	145,618.65	65.00	1.54	2,242.53	23.09	0.3552	51,728
1964	58,222.95	65.00	1.54	896.63	23.60	0.3631	21,140
1965	390,061.85	65.00	1.54	6,006.95	24.12	0.3711	144,744
1966	188,185.66	65.00	1.54	2,898.06	24.64	0.3791	71,337
1967	563,546.89	65.00	1.54	8,678.62	25.18	0.3874	218,307
1968	459,375.07	65.00	1.54	7,074.38	25.72	0.3957	181,770
1969	185,905.10	65.00	1.54	2,862.94	26.27	0.4042	75,134
1970	71,040.38	65.00	1.54	1,094.02	26.83	0.4128	29,323
1971	175,805.68	65.00	1.54	2,707.41	27.39	0.4214	74,081
1972	145,584.02	65.00	1.54	2,241.99	27.96	0.4302	62,623
1973	762,112.36	65.00	1.54	11,736.53	28.54	0.4391	334,628
1974	260,507.88	65.00	1.54	4,011.82	29.13	0.4482	116,747
1975	115,812.53	65.00	1.54	1,783.51	29.72	0.4572	52,953
1976	349,048.65	65.00	1.54	5,375.35	30.32	0.4665	162,817
1977	177,055.28	65.00	1.54	2,726.65	30.93	0.4759	84,252
1978	147,567.90	65.00	1.54	2,272.55	31.55	0.4854	71,627
1979	145,811.93	65.00	1.54	2,245.50	32.17	0.4949	72,165
1980	212,131.63	65.00	1.54	3,266.83	32.80	0.5046	107,046
1981	831,692.51	65.00	1.54	12,808.06	33.43	0.5143	427,748
1982	55,879.74	65.00	1.54	860.55	34.08	0.5243	29,298
1983	134,457.96	65.00	1.54	2,070.65	34.72	0.5342	71,821
1984	718,078.49	65.00	1.54	11,058.41	35.38	0.5443	390,857
1985	701,869.94	65.00	1.54	10,808.80	36.04	0.5545	389,159
1986	373,495.46	65.00	1.54	5,751.83	36.71	0.5648	210,939
1987	531,636.50	65.00	1.54	8,187.20	37.38	0.5751	305,734
1988	292,226.29	65.00	1.54	4,500.28	38.06	0.5855	171,110
1989	592,968.84	65.00	1.54	9,131.72	38.74	0.5960	353,409
1990	253,011.80	65.00	1.54	3,896.38	39.43	0.6066	153,482
1991	500,204.65	65.00	1.54	7,703.15	40.13	0.6174	308,816
1992	314,072.13	65.00	1.54	4,836.71	40.83	0.6282	197,284
1993	185,204.25	65.00	1.54	2,852.15	41.53	0.6389	118,331
1994	263,532.04	65.00	1.54	4,058.39	42.24	0.6499	171,256
1995	259,616.98	65.00	1.54	3,998.10	42.96	0.6609	171,586
1996	591,423.60	65.00	1.54	9,107.92	43.68	0.6720	397,437
1997	523,828.70	65.00	1.54	8,066.96	44.40	0.6831	357,817
1998	1,155,241.05	65.00	1.54	17,790.71	45.13	0.6943	802,095
1999	787,213.38	65.00	1.54	12,123.09	45.86	0.7055	555,411
2000	736,677.72	65.00	1.54	11,344.84	46.60	0.7169	528,139

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R1.5							
NET SALVAGE PERCENT.. -110							
2001	982,065.93	65.00	1.54	15,123.82	47.34	0.7283	715,248
2002	695,242.13	65.00	1.54	10,706.73	48.08	0.7397	514,264
2003	1,033,973.77	65.00	1.54	15,923.20	48.83	0.7512	776,752
2004	788,487.68	65.00	1.54	12,142.71	49.59	0.7629	601,553
2005	1,219,753.86	65.00	1.54	18,784.21	50.34	0.7745	944,651
2006	838,552.84	65.00	1.54	12,913.71	51.10	0.7862	659,228
2007	1,483,996.46	65.00	1.54	22,853.55	51.87	0.7980	1,184,229
2008	934,543.91	65.00	1.54	14,391.98	52.64	0.8099	756,840
2009	1,568,315.18	65.00	1.54	24,152.05	53.41	0.8217	1,288,669
2010	3,739,949.66	65.00	1.54	57,595.22	54.18	0.8335	3,117,398
2011	2,962,905.91	65.00	1.54	45,628.75	54.96	0.8455	2,505,255
2012	2,629,978.60	65.00	1.54	40,501.67	55.74	0.8575	2,255,312
2013	3,510,302.54	65.00	1.54	54,058.66	56.53	0.8697	3,052,875
2014	4,171,183.10	65.00	1.54	64,236.22	57.32	0.8819	3,678,358
2015	4,170,193.35	65.00	1.54	64,220.98	58.11	0.8940	3,728,153
2016	3,256,823.13	65.00	1.54	50,155.08	58.91	0.9063	2,951,691
2017	5,081,192.00	65.00	1.54	78,250.36	59.71	0.9186	4,667,685
2018	6,151,767.07	65.00	1.54	94,737.21	60.51	0.9309	5,726,803
2019	10,513,240.32	65.00	1.54	161,903.90	61.32	0.9434	9,917,981
2020	6,921,394.73	65.00	1.54	106,589.48	62.13	0.9559	6,615,815
2021	10,098,219.83	65.00	1.54	155,512.59	62.95	0.9685	9,779,722
2022	12,282,014.03	65.00	1.54	189,143.02	63.77	0.9811	12,049,638
2023	11,273,582.55	65.00	1.54	173,613.17	64.59	0.9937	11,202,446
	112,772,715.78			1,736,699.83			97,315,131
NET SALVAGE ADJUSTMENT				1,910,369.81			107,046,644
	112,772,715.78			3,647,069.64			204,361,775

COMPOSITE REMAINING LIFE, YEARS.. 56.03

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 356.01 OVERHEAD CONDUCTORS AND DEVICES (COMBINED CYCLE)

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INTERIM SURVIVOR CURVE.. IOWA 65-R1.5							
PROBABLE RETIREMENT YEAR.. 6-2040							
NET SALVAGE PERCENT.. -110							
2009	1,681,252.35	29.24	3.42	57,498.83	15.83	0.5414	910,196
2010	1,082,846.13	28.37	3.52	38,116.18	15.85	0.5587	604,975
2011	1,709.99	27.49	3.64	62.24	15.87	0.5773	987
2012	73.44	26.61	3.76	2.76	15.89	0.5971	44
2017	1,029,016.64	22.11	4.52	46,511.55	15.97	0.7223	743,259
2018	1,028,117.63	21.19	4.72	48,527.15	15.99	0.7546	775,818
2019	124,995.86	20.27	4.93	6,162.30	16.00	0.7893	98,664
2020	0.18	19.34	5.17	0.01	16.02	0.8283	
	4,948,012.22			196,881.02			3,133,943
NET SALVAGE ADJUSTMENT				216,569.12			3,447,337
	4,948,012.22			413,450.14			6,581,280

COMPOSITE REMAINING LIFE, YEARS.. 15.92

ACCOUNT 357 (FERC): UNDERGROUND CONDUIT

Asset Class ETC35700

This account includes the cost of underground conduit and tunnels for housing of transmission cables and wires. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: The Company has two types of conduit, which have been installed in different periods of time. The 115kV and 230kV pipe type cable underground conduits are cathodically protected steel. Conduits with 230 kV contain cable oil, and cables for lower voltages have pressurized nitrogen. The 115kV cables have been in service for around 40 to 60 years and the 230kV cables about have been in service around 40 years. The other type of conduit is for 115kV and 230kV XLPE cables, which are installed in PVC conduits encased in concrete and have been in service less for around 25 years or less. With the efforts towards system hardening there have been some lines that have been moved underground.

In terms of investment dollars, most of the assets are relatively new. Over 90 percent of the investment in this account has been installed since the early 1990s and over 80 percent has been installed since 2006. The newer assets include the Embarcadero to Potrero line, which went in service in 2016. A portion of this line is under the Bay and may have a shorter service life than other types of assets in this account. Since most assets are new, the actuarial analysis does not provide definitive results. The currently authorized estimate is the 65-R4 survivor curve. The 65-R4 continues to be a reasonable representation of the available historical data.

Conclusion: Continue to use the currently authorized 65-R4 survivor curve for this account.

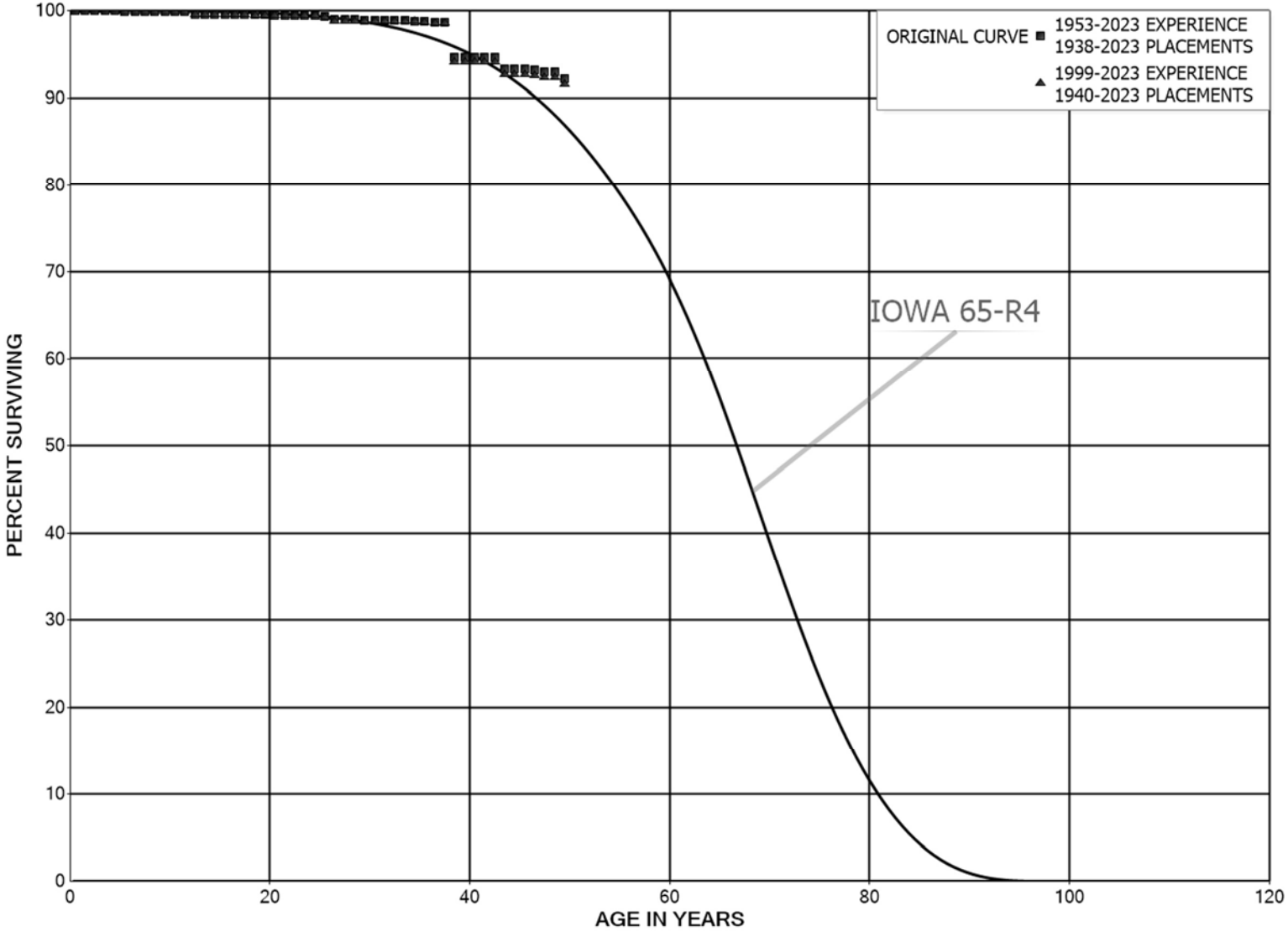
Recommendation: The 65-R4 survivor curve is recommended.

NET SALVAGE ANALYSIS:

Discussion: As discussed above, most of the assets in this account are relatively new. The account has had few retirements and therefore little gross salvage or cost of removal has been recorded. Given the limited retirement activity, the current net salvage estimate of zero percent continues to be appropriate at this time. Underground conduit for transmission is generally abandoned in place, although there is the possibility for removal costs in the future, especially for oil-filled cable.

Recommendation: The recommendation is to continue to use the zero percent net salvage estimate recommended in previous filings.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 357 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2023 EXPERIENCE BAND 1953-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	524,662,793		0.0000	1.0000	100.00
0.5	524,295,646	2	0.0000	1.0000	100.00
1.5	519,361,578	18,924	0.0000	1.0000	100.00
2.5	519,037,558	322	0.0000	1.0000	100.00
3.5	516,183,319	10,212	0.0000	1.0000	100.00
4.5	515,081,359	543,753	0.0011	0.9989	99.99
5.5	507,721,908	0	0.0000	1.0000	99.89
6.5	501,617,372	11,498	0.0000	1.0000	99.89
7.5	354,326,224		0.0000	1.0000	99.89
8.5	354,146,725		0.0000	1.0000	99.89
9.5	354,148,076	276,079	0.0008	0.9992	99.89
10.5	352,976,810	4,946	0.0000	1.0000	99.81
11.5	352,892,441	1,019,999	0.0029	0.9971	99.81
12.5	351,998,050	17	0.0000	1.0000	99.52
13.5	310,980,538	5	0.0000	1.0000	99.52
14.5	259,714,723	7,542	0.0000	1.0000	99.52
15.5	259,263,222	10,924	0.0000	1.0000	99.52
16.5	253,796,594	173	0.0000	1.0000	99.51
17.5	94,491,038	14,027	0.0001	0.9999	99.51
18.5	92,521,351	36,879	0.0004	0.9996	99.50
19.5	90,080,245	10,304	0.0001	0.9999	99.46
20.5	45,012,919	8,179	0.0002	0.9998	99.45
21.5	44,376,376	10,657	0.0002	0.9998	99.43
22.5	44,155,108	1,198	0.0000	1.0000	99.40
23.5	39,449,511	3,035	0.0001	0.9999	99.40
24.5	39,446,476	55,059	0.0014	0.9986	99.39
25.5	38,642,520	102,342	0.0026	0.9974	99.25
26.5	38,223,683	12,592	0.0003	0.9997	98.99
27.5	38,185,416	11,493	0.0003	0.9997	98.96
28.5	37,843,936	16,631	0.0004	0.9996	98.93
29.5	36,909,732	9,940	0.0003	0.9997	98.89
30.5	36,874,637	467	0.0000	1.0000	98.86
31.5	36,874,170	8,103	0.0002	0.9998	98.86
32.5	36,704,186	5,952	0.0002	0.9998	98.84
33.5	36,688,533	16,733	0.0005	0.9995	98.82
34.5	31,159,774	7,505	0.0002	0.9998	98.78
35.5	30,915,049	47,971	0.0016	0.9984	98.75
36.5	29,842,815	3,303	0.0001	0.9999	98.60
37.5	29,826,389	1,192,155	0.0400	0.9600	98.59
38.5	28,604,908	2,448	0.0001	0.9999	94.65

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2023 EXPERIENCE BAND 1953-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,188,091	4,388	0.0002	0.9998	94.64
40.5	26,183,702	3,737	0.0001	0.9999	94.62
41.5	26,179,965	23	0.0000	1.0000	94.61
42.5	24,994,079	357,422	0.0143	0.9857	94.61
43.5	23,761,023	82	0.0000	1.0000	93.26
44.5	23,620,650	1,877	0.0001	0.9999	93.26
45.5	23,618,773	20,922	0.0009	0.9991	93.25
46.5	22,978,370	45,124	0.0020	0.9980	93.17
47.5	22,929,621	4,700	0.0002	0.9998	92.98
48.5	22,156,127	191,333	0.0086	0.9914	92.96
49.5	13,109,901	45,859	0.0035	0.9965	92.16
50.5	12,812,209	10,180	0.0008	0.9992	91.84
51.5	11,647,991	71,269	0.0061	0.9939	91.77
52.5	11,370,780		0.0000	1.0000	91.20
53.5	7,911,092	292	0.0000	1.0000	91.20
54.5	6,494,204	886	0.0001	0.9999	91.20
55.5	6,347,082	1,941	0.0003	0.9997	91.19
56.5	6,345,141	2,378	0.0004	0.9996	91.16
57.5	6,342,763	28	0.0000	1.0000	91.13
58.5	5,413,202	4,751	0.0009	0.9991	91.13
59.5	5,405,447	1,071	0.0002	0.9998	91.05
60.5	4,183,205		0.0000	1.0000	91.03
61.5	4,183,205		0.0000	1.0000	91.03
62.5	3,372,514		0.0000	1.0000	91.03
63.5	2,930,440		0.0000	1.0000	91.03
64.5	2,919,456		0.0000	1.0000	91.03
65.5	1,772,529		0.0000	1.0000	91.03
66.5	1,772,529		0.0000	1.0000	91.03
67.5	1,762,792		0.0000	1.0000	91.03
68.5	1,752,860	1,127	0.0006	0.9994	91.03
69.5	1,734,140		0.0000	1.0000	90.97
70.5	1,678,726		0.0000	1.0000	90.97
71.5	1,632,123	147,076	0.0901	0.9099	90.97
72.5	1,092,217		0.0000	1.0000	82.77
73.5	970,724		0.0000	1.0000	82.77
74.5	551,656		0.0000	1.0000	82.77
75.5					82.77

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	486,757,137		0.0000	1.0000	100.00
0.5	487,091,777	2	0.0000	1.0000	100.00
1.5	482,091,357	18,924	0.0000	1.0000	100.00
2.5	481,659,655	322	0.0000	1.0000	100.00
3.5	478,647,883	10,212	0.0000	1.0000	100.00
4.5	477,811,032	543,753	0.0011	0.9989	99.99
5.5	470,476,737	0	0.0000	1.0000	99.88
6.5	464,379,701	11,498	0.0000	1.0000	99.88
7.5	317,250,434		0.0000	1.0000	99.88
8.5	317,080,635		0.0000	1.0000	99.88
9.5	322,903,363	276,079	0.0009	0.9991	99.88
10.5	321,987,536	4,946	0.0000	1.0000	99.79
11.5	322,976,216	1,019,997	0.0032	0.9968	99.79
12.5	321,986,721	14	0.0000	1.0000	99.48
13.5	280,998,539		0.0000	1.0000	99.48
14.5	232,146,810	7,500	0.0000	1.0000	99.48
15.5	231,695,350	10,595	0.0000	1.0000	99.47
16.5	226,229,051	4	0.0000	1.0000	99.47
17.5	68,117,552	12,553	0.0002	0.9998	99.47
18.5	67,027,994	34,623	0.0005	0.9995	99.45
19.5	64,730,990	7,605	0.0001	0.9999	99.40
20.5	19,666,363	1,281	0.0001	0.9999	99.39
21.5	19,656,200	5,891	0.0003	0.9997	99.38
22.5	19,444,921		0.0000	1.0000	99.35
23.5	15,563,304		0.0000	1.0000	99.35
24.5	24,774,641	48,774	0.0020	0.9980	99.35
25.5	24,420,998	95,197	0.0039	0.9961	99.15
26.5	25,169,149		0.0000	1.0000	98.77
27.5	25,352,093	2,262	0.0001	0.9999	98.77
28.5	29,694,855	4,591	0.0002	0.9998	98.76
29.5	30,189,540		0.0000	1.0000	98.74
30.5	30,310,620		0.0000	1.0000	98.74
31.5	30,310,620	7,404	0.0002	0.9998	98.74
32.5	30,141,334	4,208	0.0001	0.9999	98.72
33.5	31,057,491	10,172	0.0003	0.9997	98.71
34.5	25,538,296	3,283	0.0001	0.9999	98.67
35.5	26,555,551	36,499	0.0014	0.9986	98.66
36.5	25,494,789	2,676	0.0001	0.9999	98.53
37.5	26,291,579	1,190,943	0.0453	0.9547	98.52
38.5	25,526,912	783	0.0000	1.0000	94.05

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,123,072	2,471	0.0001	0.9999	94.05
40.5	24,269,000	464	0.0000	1.0000	94.04
41.5	24,268,535		0.0000	1.0000	94.04
42.5	23,093,179	357,371	0.0155	0.9845	94.04
43.5	21,870,106		0.0000	1.0000	92.58
44.5	21,747,438	1,687	0.0001	0.9999	92.58
45.5	21,802,411	18,906	0.0009	0.9991	92.58
46.5	21,210,626	44,402	0.0021	0.9979	92.50
47.5	21,555,430	1,559	0.0001	0.9999	92.30
48.5	20,914,445	184,742	0.0088	0.9912	92.29
49.5	12,342,534	45,859	0.0037	0.9963	91.48
50.5	12,661,579	10,166	0.0008	0.9992	91.14
51.5	11,497,375	71,269	0.0062	0.9938	91.07
52.5	11,220,164		0.0000	1.0000	90.50
53.5	7,760,475	277	0.0000	1.0000	90.50
54.5	6,343,603	885	0.0001	0.9999	90.50
55.5	6,197,610	1,941	0.0003	0.9997	90.49
56.5	6,195,669		0.0000	1.0000	90.46
57.5	6,195,669	28	0.0000	1.0000	90.46
58.5	5,413,184	4,732	0.0009	0.9991	90.46
59.5	5,405,447	1,071	0.0002	0.9998	90.38
60.5	4,183,205		0.0000	1.0000	90.36
61.5	4,183,205		0.0000	1.0000	90.36
62.5	3,372,514		0.0000	1.0000	90.36
63.5	2,930,440		0.0000	1.0000	90.36
64.5	2,919,456		0.0000	1.0000	90.36
65.5	1,772,529		0.0000	1.0000	90.36
66.5	1,772,529		0.0000	1.0000	90.36
67.5	1,762,792		0.0000	1.0000	90.36
68.5	1,752,860	1,127	0.0006	0.9994	90.36
69.5	1,734,140		0.0000	1.0000	90.30
70.5	1,678,726		0.0000	1.0000	90.30
71.5	1,632,123	147,076	0.0901	0.9099	90.30
72.5	1,092,217		0.0000	1.0000	82.16
73.5	970,724		0.0000	1.0000	82.16
74.5	551,656		0.0000	1.0000	82.16
75.5					82.16

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	33,392	27,289	82		0	27,289-	82-
2005	9,358	2,092	22		0	2,092-	22-
2006	5,212	3,487	67		0	3,487-	67-
2007		83-				83	
2008	1,822,973		0		0		0
2009							
2010							
2011							
2012	304,172		0		0		0
2013							
2014							
2015							
2016	19,072	1,238,681			0	1,238,681-	
2017	355,366	313,562	88		0	313,562-	88-
2018	1,024,869	87,631	9		0	87,631-	9-
2019		63,791				63,791-	
2020		51,708				51,708-	
2021		22,848				22,848-	
2022	240,933	7,363	3		0	7,363-	3-
2023		12,688-				12,688	
TOTAL	3,815,347	1,805,681	47		0	1,805,681-	47-
THREE-YEAR MOVING AVERAGES							
04-06	15,987	10,956	69		0	10,956-	69-
05-07	4,857	1,832	38		0	1,832-	38-
06-08	609,395	1,135	0		0	1,135-	0
07-09	607,658	28-	0		0	28	0
08-10	607,658		0		0		0
09-11							
10-12	101,391		0		0		0
11-13	101,391		0		0		0
12-14	101,391		0		0		0
13-15							
14-16	6,357	412,894			0	412,894-	
15-17	124,813	517,414	415		0	517,414-	415-
16-18	466,436	546,624	117		0	546,624-	117-
17-19	460,078	154,995	34		0	154,995-	34-
18-20	341,623	67,710	20		0	67,710-	20-
19-21		46,116				46,116-	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	80,311	27,307	34		0	27,307-	34-
21-23	80,311	5,841	7		0	5,841-	7-
FIVE-YEAR AVERAGE							
19-23	48,187	26,605	55		0	26,605-	55-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. 0							
1948	1,680.29	65.00	1.54	25.88	5.69	0.0875	147
1949	1,276.44	65.00	1.54	19.66	5.99	0.0922	118
1950	370.06	65.00	1.54	5.70	6.30	0.0969	36
1951	1,196.52	65.00	1.54	18.43	6.61	0.1017	122
1952	141.95	65.00	1.54	2.19	6.94	0.1068	15
1953	168.79	65.00	1.54	2.60	7.29	0.1122	19
1954	53.59	65.00	1.54	0.83	7.65	0.1177	6
1955	30.25	65.00	1.54	0.47	8.03	0.1235	4
1956	29.66	65.00	1.54	0.46	8.42	0.1295	4
1958	3,493.43	65.00	1.54	53.80	9.28	0.1428	499
1959	33.46	65.00	1.54	0.52	9.75	0.1500	5
1960	1,346.52	65.00	1.54	20.74	10.24	0.1575	212
1961	2,469.29	65.00	1.54	38.03	10.75	0.1654	408
1963	3,719.58	65.00	1.54	57.28	11.86	0.1825	679
1964	9.15	65.00	1.54	0.14	12.45	0.1915	2
1965	2,831.27	65.00	1.54	43.60	13.06	0.2009	569
1968	445.42	65.00	1.54	6.86	15.00	0.2308	103
1969	4,314.82	65.00	1.54	66.45	15.67	0.2411	1,040
1970	10,537.89	65.00	1.54	162.28	16.36	0.2517	2,652
1971	627.28	65.00	1.54	9.66	17.05	0.2623	165
1972	3,515.09	65.00	1.54	54.13	17.76	0.2732	960
1973	767.06	65.00	1.54	11.81	18.48	0.2843	218
1974	26,971.19	65.00	1.54	415.36	19.20	0.2954	7,967
1975	2,341.67	65.00	1.54	36.06	19.94	0.3068	718
1976	11.04	65.00	1.54	0.17	20.69	0.3183	4
1977	1,886.88	65.00	1.54	29.06	21.46	0.3302	623
1979	427.31	65.00	1.54	6.58	23.02	0.3542	151
1980	2,667.10	65.00	1.54	41.07	23.81	0.3663	977
1981	3,612.03	65.00	1.54	55.63	24.62	0.3788	1,368
1984	7,353.94	65.00	1.54	113.25	27.12	0.4172	3,068
1985	89.33	65.00	1.54	1.38	27.97	0.4303	38
1986	39.97	65.00	1.54	0.62	28.83	0.4435	18
1987	3,119.81	65.00	1.54	48.05	29.70	0.4569	1,426
1988	722.55	65.00	1.54	11.13	30.58	0.4705	340
1989	16,789.12	65.00	1.54	258.55	31.47	0.4842	8,128
1990	29.55	65.00	1.54	0.46	32.37	0.4980	15
1991	493.07	65.00	1.54	7.59	33.28	0.5120	252
1993	76.62	65.00	1.54	1.18	35.12	0.5403	41
1994	2,794.84	65.00	1.54	43.04	36.05	0.5546	1,550
1995	1,005.11	65.00	1.54	15.48	36.99	0.5691	572
1996	78.20	65.00	1.54	1.20	37.93	0.5835	46

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 357.00 UNDERGROUND CONDUIT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 65-R4							
NET SALVAGE PERCENT.. 0							
1997	964.01	65.00	1.54	14.85	38.88	0.5982	577
1998	2,281.07	65.00	1.54	35.13	39.83	0.6128	1,398
2000	14,329.16	65.00	1.54	220.67	41.75	0.6423	9,204
2001	641.50	65.00	1.54	9.88	42.72	0.6572	422
2002	1,913.94	65.00	1.54	29.47	43.69	0.6722	1,286
2003	137,239.53	65.00	1.54	2,113.49	44.66	0.6871	94,295
2004	7,323.05	65.00	1.54	112.77	45.64	0.7022	5,142
2005	5,956.76	65.00	1.54	91.73	46.62	0.7172	4,272
2006	485,229.47	65.00	1.54	7,472.53	47.60	0.7323	355,338
2007	16,617.57	65.00	1.54	255.91	48.58	0.7474	12,420
2008	1,352.26	65.00	1.54	20.82	49.57	0.7626	1,031
2009	156,151.80	65.00	1.54	2,404.74	50.56	0.7779	121,463
2010	124,935.50	65.00	1.54	1,924.01	51.55	0.7931	99,084
2011	233.81	65.00	1.54	3.60	52.54	0.8083	189
2012	241.92	65.00	1.54	3.73	53.53	0.8235	199
2013	2,726.74	65.00	1.54	41.99	54.53	0.8389	2,288
2015	546.74	65.00	1.54	8.42	56.52	0.8695	475
2016	448,839.29	65.00	1.54	6,912.13	57.51	0.8848	397,120
2017	18,832.95	65.00	1.54	290.03	58.51	0.9002	16,952
2018	20,759.98	65.00	1.54	319.70	59.51	0.9155	19,007
2019	5,312.74	65.00	1.54	81.82	60.51	0.9309	4,946
2020	10,177.76	65.00	1.54	156.74	61.50	0.9462	9,630
2021	2,358.92	65.00	1.54	36.33	62.50	0.9615	2,268
2022	16,252.40	65.00	1.54	250.29	63.50	0.9769	15,877
	1,590,786.01			24,498.16			1,210,168

COMPOSITE REMAINING LIFE, YEARS.. 49.40

PACIFIC GAS AND ELECTRIC COMPANY

ACCOUNT 358 (FERC): UNDERGROUND CONDUCTORS AND DEVICES

Asset Class ETC35800

This account includes the cost of underground conductors and devices for electric transmission. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: PG&E has approximately 550 miles of underground transmission conductor, which is either XLPE or HPGF. Currently, underground conductor is usually replaced due to capacity upgrades.

An actuarial analysis was performed on this account, although the overall level of retirement history does not provide definitive results for the analysis. Similar to Account 357, most of the investment in this account is relatively new in dollar terms. Over 96 percent of the investment in this account has been installed in the past 46 years and the actuarial analysis indicated that a 55-R3 survivor curve is a good fit to the data through these ages (i.e., through around age 46). There are relatively few retirements past this age. The 55-R3 is the same estimate as recommended in previous filings.

Conclusion: The 55-R3 survivor curve continues to be a reasonable estimate for this account.

Recommendation: Retain the previous estimate of the 55-R3 survivor curve.

NET SALVAGE ANALYSIS:

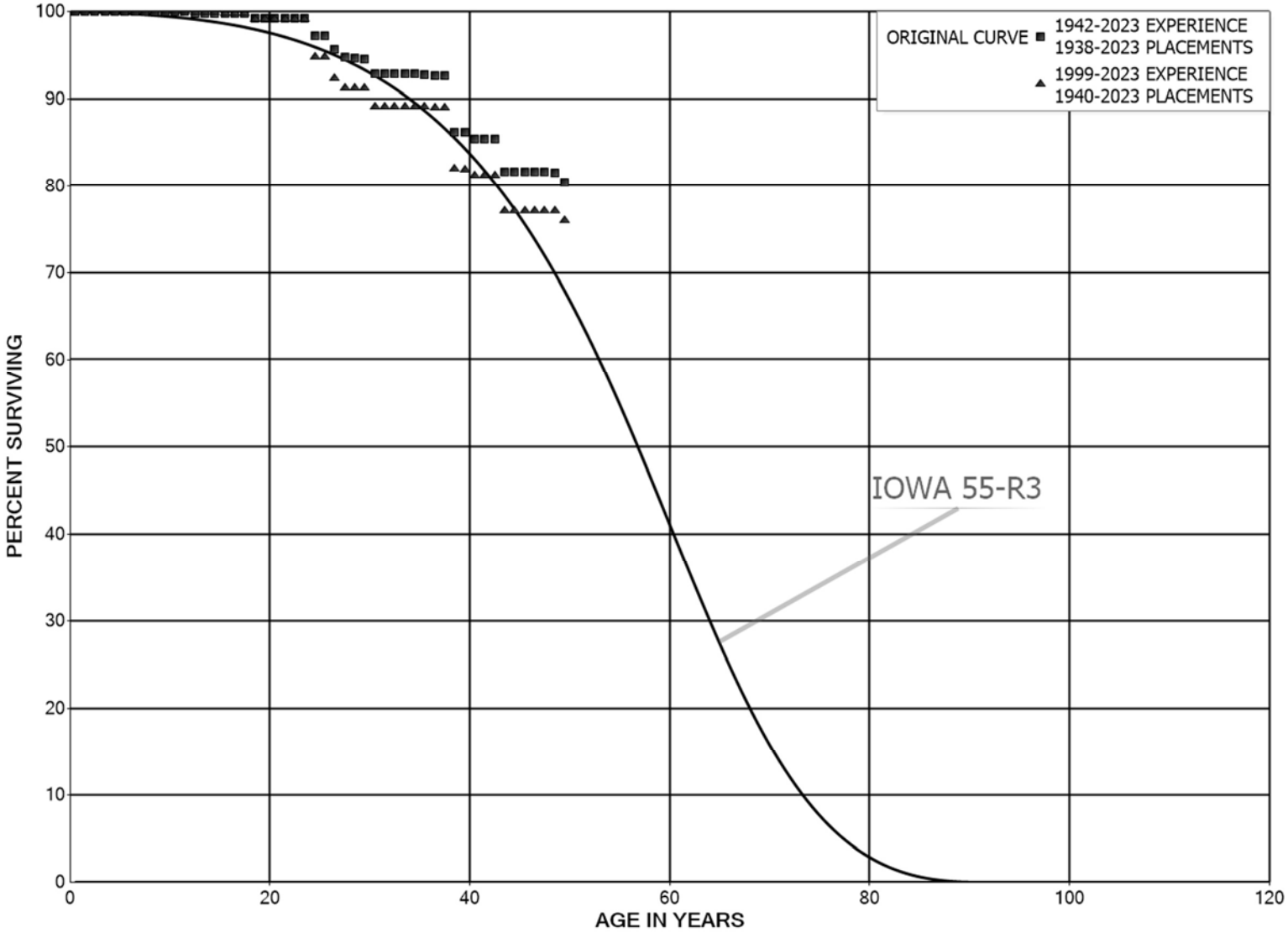
Discussion: Generally, the cost of removing wire from underground conduit is expected to be greater than its salvage value. There has been cost of removal recorded during many years for the net salvage analysis. In most years gross salvage was not recorded, but there has been gross salvage recorded each year since 2014.

The overall net salvage is (54) percent but is influenced by some years that have cost of removal but no retirements. Some of this may be due to the data not being time synchronized. An estimate of (10) percent was recommended in previous studies. Company personnel indicate that removal costs have trended higher due to increases in permitting costs and more stringent environmental laws concerning the handling of oil in the conduit for the conductors.

Conclusion: The overall average net salvage continues to support an estimate at least as negative as the currently authorized (10) percent net salvage.

Recommendation: Retain the (10) percent net salvage estimate until additional data information confirms a more definitive trend in net salvage.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	294,975,540	1,578	0.0000	1.0000	100.00
0.5	294,066,550	4,082	0.0000	1.0000	100.00
1.5	294,285,345	33,108	0.0001	0.9999	100.00
2.5	294,033,236	2,891	0.0000	1.0000	99.99
3.5	282,623,989	7,883	0.0000	1.0000	99.99
4.5	280,054,076	9,510	0.0000	1.0000	99.98
5.5	278,706,559	10,251	0.0000	1.0000	99.98
6.5	265,094,535	6,470	0.0000	1.0000	99.98
7.5	260,589,227	11,403	0.0000	1.0000	99.97
8.5	260,378,264	7,889	0.0000	1.0000	99.97
9.5	260,370,375	136,375	0.0005	0.9995	99.97
10.5	257,037,955	4,923	0.0000	1.0000	99.91
11.5	257,033,032	349,544	0.0014	0.9986	99.91
12.5	255,091,744	5,698	0.0000	1.0000	99.78
13.5	160,952,567	14,664	0.0001	0.9999	99.77
14.5	130,760,478	27,280	0.0002	0.9998	99.76
15.5	130,470,462	19,348	0.0001	0.9999	99.74
16.5	129,973,936	27,483	0.0002	0.9998	99.73
17.5	55,911,428	279,082	0.0050	0.9950	99.71
18.5	54,302,026	9,294	0.0002	0.9998	99.21
19.5	51,495,662	3,410	0.0001	0.9999	99.19
20.5	37,083,437	8,051	0.0002	0.9998	99.19
21.5	34,535,586	7,457	0.0002	0.9998	99.17
22.5	34,504,043	7,602	0.0002	0.9998	99.14
23.5	30,093,394	582,012	0.0193	0.9807	99.12
24.5	29,511,102	7,405	0.0003	0.9997	97.20
25.5	29,344,203	480,931	0.0164	0.9836	97.18
26.5	28,764,640	273,811	0.0095	0.9905	95.59
27.5	28,448,239	32,271	0.0011	0.9989	94.68
28.5	28,317,590	15,244	0.0005	0.9995	94.57
29.5	28,202,013	508,307	0.0180	0.9820	94.52
30.5	27,189,071	1,544	0.0001	0.9999	92.82
31.5	27,171,245	3,182	0.0001	0.9999	92.81
32.5	26,783,015	2,968	0.0001	0.9999	92.80
33.5	26,656,125	671	0.0000	1.0000	92.79
34.5	24,104,398	26,890	0.0011	0.9989	92.79
35.5	23,939,309	21,477	0.0009	0.9991	92.68
36.5	23,665,443	8,758	0.0004	0.9996	92.60
37.5	23,265,139	1,601,479	0.0688	0.9312	92.57
38.5	21,361,465	15,708	0.0007	0.9993	86.19

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2023 EXPERIENCE BAND 1942-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	17,549,459	147,888	0.0084	0.9916	86.13
40.5	17,401,571	13	0.0000	1.0000	85.41
41.5	17,350,117	138	0.0000	1.0000	85.41
42.5	16,231,897	721,709	0.0445	0.9555	85.40
43.5	15,348,694	441	0.0000	1.0000	81.61
44.5	15,341,394	33	0.0000	1.0000	81.60
45.5	15,341,362	1,289	0.0001	0.9999	81.60
46.5	15,038,901	6,547	0.0004	0.9996	81.60
47.5	15,031,673	3,901	0.0003	0.9997	81.56
48.5	14,436,792	195,074	0.0135	0.9865	81.54
49.5	9,553,326	50,273	0.0053	0.9947	80.44
50.5	9,252,759	9,406	0.0010	0.9990	80.02
51.5	8,509,524	0	0.0000	1.0000	79.93
52.5	8,402,543	6	0.0000	1.0000	79.93
53.5	5,975,699	110	0.0000	1.0000	79.93
54.5	5,848,102	223	0.0000	1.0000	79.93
55.5	4,844,234	15,956	0.0033	0.9967	79.93
56.5	4,828,278	11,253	0.0023	0.9977	79.67
57.5	4,778,680	15,711	0.0033	0.9967	79.48
58.5	4,227,004	2	0.0000	1.0000	79.22
59.5	4,227,002	116	0.0000	1.0000	79.22
60.5	3,662,748		0.0000	1.0000	79.22
61.5	3,662,748		0.0000	1.0000	79.22
62.5	3,071,547		0.0000	1.0000	79.22
63.5	2,676,084		0.0000	1.0000	79.22
64.5	2,676,084		0.0000	1.0000	79.22
65.5	1,798,173		0.0000	1.0000	79.22
66.5	1,798,173	159,535	0.0887	0.9113	79.22
67.5	1,638,638	4,311	0.0026	0.9974	72.19
68.5	1,629,562		0.0000	1.0000	72.00
69.5	1,629,562	3,924	0.0024	0.9976	72.00
70.5	1,625,638		0.0000	1.0000	71.83
71.5	1,575,695	265,341	0.1684	0.8316	71.83
72.5	987,478		0.0000	1.0000	59.73
73.5	984,573		0.0000	1.0000	59.73
74.5	530,977		0.0000	1.0000	59.73
75.5					59.73

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	264,843,035		0.0000	1.0000	100.00
0.5	264,095,119	3	0.0000	1.0000	100.00
1.5	264,116,673	27,632	0.0001	0.9999	100.00
2.5	263,912,635	5	0.0000	1.0000	99.99
3.5	252,603,613	0	0.0000	1.0000	99.99
4.5	250,141,916	0	0.0000	1.0000	99.99
5.5	249,308,543	0	0.0000	1.0000	99.99
6.5	235,723,054	2	0.0000	1.0000	99.99
7.5	231,614,062	8,081	0.0000	1.0000	99.99
8.5	231,530,440	92	0.0000	1.0000	99.99
9.5	234,214,960	133,560	0.0006	0.9994	99.99
10.5	231,023,554	718	0.0000	1.0000	99.93
11.5	231,275,224	343,127	0.0015	0.9985	99.93
12.5	229,732,914		0.0000	1.0000	99.78
13.5	136,128,818	0	0.0000	1.0000	99.78
14.5	110,800,694	20,154	0.0002	0.9998	99.78
15.5	110,517,804	14,512	0.0001	0.9999	99.76
16.5	110,079,910	7,352	0.0001	0.9999	99.75
17.5	37,651,741	261,926	0.0070	0.9930	99.74
18.5	36,223,276		0.0000	1.0000	99.05
19.5	33,435,995		0.0000	1.0000	99.05
20.5	19,027,180		0.0000	1.0000	99.05
21.5	16,788,552		0.0000	1.0000	99.05
22.5	16,765,147		0.0000	1.0000	99.05
23.5	12,953,080	563,816	0.0435	0.9565	99.05
24.5	17,800,809		0.0000	1.0000	94.74
25.5	18,089,500	465,391	0.0257	0.9743	94.74
26.5	18,259,819	227,492	0.0125	0.9875	92.30
27.5	18,096,719	8	0.0000	1.0000	91.15
28.5	22,149,114	6,603	0.0003	0.9997	91.15
29.5	22,174,406	498,162	0.0225	0.9775	91.12
30.5	22,175,708		0.0000	1.0000	89.08
31.5	22,159,426	2,287	0.0001	0.9999	89.08
32.5	21,810,442		0.0000	1.0000	89.07
33.5	22,222,563	6	0.0000	1.0000	89.07
34.5	19,671,501	79	0.0000	1.0000	89.07
35.5	20,112,161	15,814	0.0008	0.9992	89.07
36.5	19,843,958		0.0000	1.0000	89.00
37.5	20,043,613	1,598,268	0.0797	0.9203	89.00
38.5	18,538,612	11,290	0.0006	0.9994	81.90

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,731,025	129,214	0.0088	0.9912	81.85
40.5	15,479,722		0.0000	1.0000	81.13
41.5	15,428,280		0.0000	1.0000	81.13
42.5	14,326,043	721,465	0.0504	0.9496	81.13
43.5	13,458,905		0.0000	1.0000	77.05
44.5	13,459,224		0.0000	1.0000	77.05
45.5	13,459,224		0.0000	1.0000	77.05
46.5	13,207,995		0.0000	1.0000	77.05
47.5	13,530,190		0.0000	1.0000	77.05
48.5	12,942,116	187,055	0.0145	0.9855	77.05
49.5	8,553,624	33,167	0.0039	0.9961	75.93
50.5	8,969,884	9,403	0.0010	0.9990	75.64
51.5	8,226,652		0.0000	1.0000	75.56
52.5	8,119,671		0.0000	1.0000	75.56
53.5	5,692,833		0.0000	1.0000	75.56
54.5	5,569,656		0.0000	1.0000	75.56
55.5	4,566,011	15,845	0.0035	0.9965	75.56
56.5	4,554,090	11,057	0.0024	0.9976	75.30
57.5	4,504,688	7,178	0.0016	0.9984	75.11
58.5	4,226,887		0.0000	1.0000	74.99
59.5	4,226,887		0.0000	1.0000	74.99
60.5	3,662,748		0.0000	1.0000	74.99
61.5	3,662,748		0.0000	1.0000	74.99
62.5	3,071,547		0.0000	1.0000	74.99
63.5	2,676,084		0.0000	1.0000	74.99
64.5	2,676,084		0.0000	1.0000	74.99
65.5	1,798,173		0.0000	1.0000	74.99
66.5	1,798,173	159,535	0.0887	0.9113	74.99
67.5	1,638,638	4,311	0.0026	0.9974	68.34
68.5	1,629,562		0.0000	1.0000	68.16
69.5	1,629,562	3,924	0.0024	0.9976	68.16
70.5	1,625,638		0.0000	1.0000	68.00
71.5	1,575,695	265,341	0.1684	0.8316	68.00
72.5	987,478		0.0000	1.0000	56.55
73.5	984,573		0.0000	1.0000	56.55
74.5	530,977		0.0000	1.0000	56.55
75.5					56.55

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	5,533	174,918			0	174,918-	
2005		220,964				220,964-	
2006		121,647				121,647-	
2007	331-	13,740			0	13,740-	
2008	2,163,418	44,667	2		0	44,667-	2-
2009		767,490				767,490-	
2010	594,088	772,908	130		0	772,908-	130-
2011	495,817	61,949	12		0	61,949-	12-
2012	552,781	121,927	22		0	121,927-	22-
2013		14,074				14,074-	
2014		8,770		80,404		71,634	
2015	159,535	43,530	27	156,553	98	113,024	71
2016				84,956		84,956	
2017	729,545	658,052	90	104,707	14	553,345-	76-
2018	343,845	65,989	19	126,876	37	60,887	18
2019		735,877		91,801		644,076-	
2020	275,334	312,749	114	84,248	31	228,502-	83-
2021		43,331		162,818		119,487	
2022	188,070	77	0	158,097	84	158,021	84
2023		14		142,474		142,460	
TOTAL	5,507,634	4,182,672	76	1,192,934	22	2,989,738-	54-
THREE-YEAR MOVING AVERAGES							
04-06	1,844	172,510			0	172,510-	
05-07	110-	118,784			0	118,784-	
06-08	721,029	60,018	8		0	60,018-	8-
07-09	721,029	275,299	38		0	275,299-	38-
08-10	919,169	528,355	57		0	528,355-	57-
09-11	363,302	534,115	147		0	534,115-	147-
10-12	547,562	318,928	58		0	318,928-	58-
11-13	349,533	65,983	19		0	65,983-	19-
12-14	184,260	48,257	26	26,801	15	21,456-	12-
13-15	53,178	22,125	42	78,986	149	56,861	107
14-16	53,178	17,433	33	107,304	202	89,871	169
15-17	296,360	233,861	79	115,405	39	118,455-	40-
16-18	357,797	241,347	67	105,513	29	135,834-	38-
17-19	357,797	486,639	136	107,795	30	378,845-	106-
18-20	206,393	371,538	180	100,975	49	270,564-	131-
19-21	91,778	363,986	397	112,955	123	251,030-	274-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	154,468	118,719	77	135,054	87	16,335	11
21-23	62,690	14,474	23	154,463	246	139,989	223
FIVE-YEAR AVERAGE							
19-23	92,681	218,410	236	127,888	138	90,522-	98-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -10							
1948	4,491.17	55.00	1.82	81.74	4.32	0.0786	353
1949	3,836.65	55.00	1.82	69.83	4.58	0.0833	319
1950	24.57	55.00	1.82	0.45	4.83	0.0878	2
1951	2,730.98	55.00	1.82	49.70	5.10	0.0927	253
1952	422.43	55.00	1.82	7.69	5.36	0.0975	41
1955	40.30	55.00	1.82	0.73	6.17	0.1122	5
1958	7,425.64	55.00	1.82	135.15	7.06	0.1284	953
1960	3,344.95	55.00	1.82	60.88	7.70	0.1400	468
1961	5,000.56	55.00	1.82	91.01	8.04	0.1462	731
1963	4,771.66	55.00	1.82	86.84	8.77	0.1595	761
1965	4,533.35	55.00	1.82	82.51	9.56	0.1738	788
1966	324.34	55.00	1.82	5.90	9.98	0.1815	59
1968	8,489.13	55.00	1.82	154.50	10.86	0.1975	1,676
1969	1,078.33	55.00	1.82	19.63	11.33	0.2060	222
1970	20,526.93	55.00	1.82	373.59	11.82	0.2149	4,411
1971	904.88	55.00	1.82	16.47	12.33	0.2242	203
1972	6,206.95	55.00	1.82	112.97	12.85	0.2336	1,450
1973	2,117.06	55.00	1.82	38.53	13.39	0.2435	515
1974	39,655.85	55.00	1.82	721.74	13.94	0.2535	10,051
1975	4,998.69	55.00	1.82	90.98	14.51	0.2638	1,319
1976	5.76	55.00	1.82	0.10	15.10	0.2746	2
1977	2,547.40	55.00	1.82	46.36	15.71	0.2856	728
1979	58.02	55.00	1.82	1.06	16.96	0.3084	18
1980	1,365.97	55.00	1.82	24.86	17.61	0.3202	437
1981	9,457.08	55.00	1.82	172.12	18.27	0.3322	3,141
1982	435.11	55.00	1.82	7.92	18.94	0.3444	150
1984	32,110.24	55.00	1.82	584.41	20.33	0.3696	11,869
1985	2,556.06	55.00	1.82	46.52	21.04	0.3826	978
1986	3,311.81	55.00	1.82	60.27	21.77	0.3958	1,311
1987	2,134.78	55.00	1.82	38.85	22.50	0.4091	873
1988	1,168.93	55.00	1.82	21.27	23.25	0.4227	494
1989	21,577.61	55.00	1.82	392.71	24.01	0.4366	9,420
1990	1,048.17	55.00	1.82	19.08	24.77	0.4504	472
1991	3,256.86	55.00	1.82	59.27	25.55	0.4646	1,513
1992	137.72	55.00	1.82	2.51	26.34	0.4789	66
1993	4,268.36	55.00	1.82	77.68	27.14	0.4935	2,106
1994	848.65	55.00	1.82	15.45	27.94	0.5080	431
1995	832.11	55.00	1.82	15.14	28.76	0.5229	435
1996	360.23	55.00	1.82	6.56	29.59	0.5380	194
1997	834.27	55.00	1.82	15.18	30.42	0.5531	461
1998	1,349.05	55.00	1.82	24.55	31.26	0.5684	767

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 358.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 55-R3							
NET SALVAGE PERCENT.. -10							
1999	2.37	55.00	1.82	0.04	32.11	0.5838	1
2000	37,242.31	55.00	1.82	677.81	32.97	0.5995	22,325
2001	203.72	55.00	1.82	3.71	33.84	0.6153	125
2002	21,482.40	55.00	1.82	390.98	34.72	0.6313	13,561
2003	121,874.13	55.00	1.82	2,218.11	35.60	0.6473	78,885
2004	23,658.47	55.00	1.82	430.58	36.49	0.6635	15,696
2005	11,252.25	55.00	1.82	204.79	37.39	0.6798	7,650
2006	626,210.72	55.00	1.82	11,397.04	38.30	0.6964	436,068
2007	4,036.12	55.00	1.82	73.46	39.21	0.7129	2,877
2008	2,222.31	55.00	1.82	40.45	40.13	0.7296	1,621
2009	255,252.36	55.00	1.82	4,645.59	41.06	0.7466	190,559
2010	796,209.54	55.00	1.82	14,491.01	41.99	0.7635	607,866
2011	13,463.46	55.00	1.82	245.03	42.93	0.7806	10,509
2013	27,033.12	55.00	1.82	492.00	44.81	0.8147	22,025
2015	1,687.93	55.00	1.82	30.72	46.72	0.8495	1,434
2016	38,099.35	55.00	1.82	693.41	47.69	0.8671	33,036
2017	115,094.73	55.00	1.82	2,094.72	48.65	0.8846	101,807
2018	11,317.27	55.00	1.82	205.97	49.62	0.9022	10,210
2019	21,670.43	55.00	1.82	394.40	50.59	0.9198	19,933
2020	97,372.85	55.00	1.82	1,772.19	51.57	0.9376	91,301
2021	1,805.57	55.00	1.82	32.86	52.54	0.9553	1,725
2023	7,675.17	55.00	1.82	139.69	54.51	0.9911	7,607
	2,445,455.19			44,507.27			1,737,267
NET SALVAGE ADJUSTMENT				4,450.73			173,727
	2,445,455.19			48,958.00			1,910,994

COMPOSITE REMAINING LIFE, YEARS.. 39.03

ACCOUNT 359 (FERC): ROADS AND TRAILS

Asset Class ETC35900

This account includes the cost of roads, trails and bridges used for access to electric transmission facilities. Temporary installations are not included in this account. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: The actuarial analysis indicates average service lives of 55 to 60 years and low to mid mode curves. Most of the assets in this account are related to roads and boardwalks. The 60-R1.5 survivor curve is a good fit of the historical data and is the same estimate as proposed in previous filings.

Conclusion: The currently authorized 60-R1.5 survivor curve still consistent with the historical data from the actuarial analysis.

Recommendation: Continue to use the 60-R1.5 survivor curve.

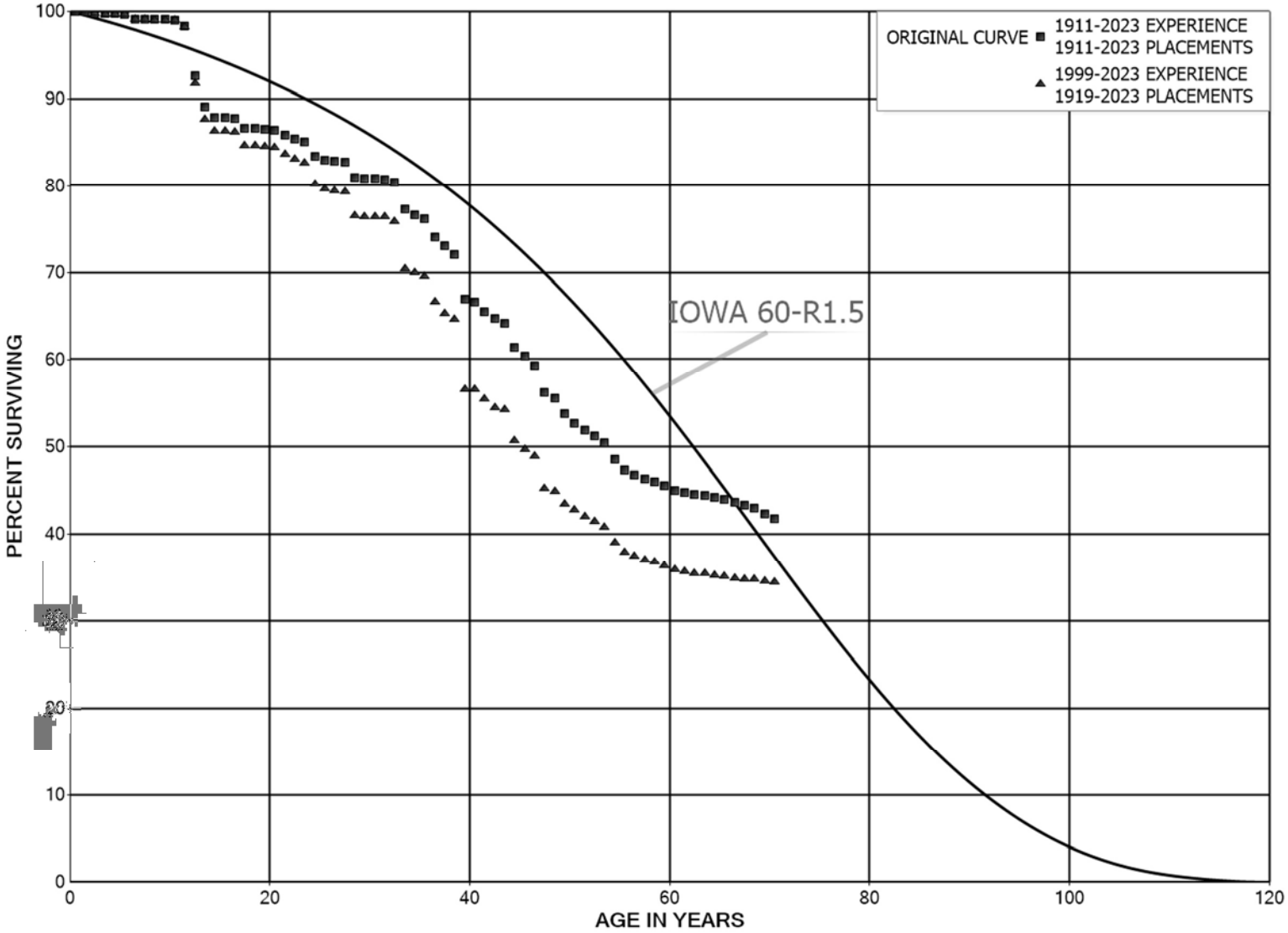
NET SALVAGE ANALYSIS:

Discussion: There has not been gross salvage recorded to this account for the years included in the net salvage analysis. The net salvage analysis for the period 2004-2023 indicates relatively high cost of removal being recorded in some years.

Conclusion: Discussions with Company personnel indicated that much of the cost of removal was associated with assets such as boardwalks and culverts in this account. Based on the experienced cost of removal in this account, it is appropriate to have some removal cost included in depreciation rates. A (10) percent estimate reflects that these costs will apply to a portion of future retirements. The (10) percent net salvage estimate has been recommended in previous filings.

Recommendation: Continue to use a net salvage estimate of (10) percent for this account.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 359 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1911-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	245,952,060	1,452	0.0000	1.0000	100.00
0.5	213,589,871	107,307	0.0005	0.9995	100.00
1.5	187,714,796	427,497	0.0023	0.9977	99.95
2.5	139,843,094	66,404	0.0005	0.9995	99.72
3.5	130,070,571	143	0.0000	1.0000	99.67
4.5	113,394,533	69,472	0.0006	0.9994	99.67
5.5	106,355,816	562,601	0.0053	0.9947	99.61
6.5	98,412,058	368	0.0000	1.0000	99.09
7.5	89,777,357	18,389	0.0002	0.9998	99.09
8.5	58,051,374	3,105	0.0001	0.9999	99.07
9.5	55,683,853	39,060	0.0007	0.9993	99.06
10.5	54,779,669	360,944	0.0066	0.9934	98.99
11.5	52,921,560	3,076,734	0.0581	0.9419	98.34
12.5	44,209,627	1,700,302	0.0385	0.9615	92.62
13.5	40,097,424	550,314	0.0137	0.9863	89.06
14.5	32,954,766	120	0.0000	1.0000	87.84
15.5	19,506,317	15,033	0.0008	0.9992	87.84
16.5	17,884,732	244,192	0.0137	0.9863	87.77
17.5	16,529,968	707	0.0000	1.0000	86.57
18.5	16,241,482	10,990	0.0007	0.9993	86.57
19.5	15,260,751	16,493	0.0011	0.9989	86.51
20.5	14,892,256	95,511	0.0064	0.9936	86.41
21.5	14,575,764	81,689	0.0056	0.9944	85.86
22.5	14,491,078	49,418	0.0034	0.9966	85.38
23.5	14,133,583	289,277	0.0205	0.9795	85.09
24.5	12,609,391	62,445	0.0050	0.9950	83.35
25.5	11,863,778	21,123	0.0018	0.9982	82.93
26.5	11,259,450	9,696	0.0009	0.9991	82.79
27.5	9,574,327	204,170	0.0213	0.9787	82.71
28.5	8,824,088	8,579	0.0010	0.9990	80.95
29.5	8,300,183	5,748	0.0007	0.9993	80.87
30.5	7,559,304	4,809	0.0006	0.9994	80.82
31.5	7,247,011	35,354	0.0049	0.9951	80.76
32.5	6,676,579	259,077	0.0388	0.9612	80.37
33.5	6,301,280	50,728	0.0081	0.9919	77.25
34.5	6,048,440	38,633	0.0064	0.9936	76.63
35.5	5,691,567	151,657	0.0266	0.9734	76.14
36.5	5,358,194	73,811	0.0138	0.9862	74.11
37.5	5,021,395	69,696	0.0139	0.9861	73.09
38.5	4,668,217	330,851	0.0709	0.9291	72.08

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1911-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,270,666	23,919	0.0056	0.9944	66.97
40.5	4,233,048	67,396	0.0159	0.9841	66.59
41.5	4,024,801	50,471	0.0125	0.9875	65.53
42.5	3,974,330	29,851	0.0075	0.9925	64.71
43.5	3,931,448	173,793	0.0442	0.9558	64.23
44.5	3,740,974	62,526	0.0167	0.9833	61.39
45.5	3,671,729	66,920	0.0182	0.9818	60.36
46.5	3,603,076	189,200	0.0525	0.9475	59.26
47.5	3,326,366	40,131	0.0121	0.9879	56.15
48.5	3,196,331	100,920	0.0316	0.9684	55.47
49.5	3,093,094	63,365	0.0205	0.9795	53.72
50.5	3,014,811	43,422	0.0144	0.9856	52.62
51.5	2,966,849	36,560	0.0123	0.9877	51.86
52.5	2,729,313	41,285	0.0151	0.9849	51.22
53.5	2,672,130	104,902	0.0393	0.9607	50.45
54.5	2,473,009	58,161	0.0235	0.9765	48.47
55.5	2,396,988	27,804	0.0116	0.9884	47.33
56.5	2,323,845	23,691	0.0102	0.9898	46.78
57.5	2,171,920	17,333	0.0080	0.9920	46.30
58.5	2,108,998	21,194	0.0100	0.9900	45.93
59.5	2,077,324	22,639	0.0109	0.9891	45.47
60.5	1,898,424	11,786	0.0062	0.9938	44.97
61.5	1,850,129	7,604	0.0041	0.9959	44.70
62.5	1,789,840	3,978	0.0022	0.9978	44.51
63.5	1,715,369	10,647	0.0062	0.9938	44.41
64.5	1,594,575	6,012	0.0038	0.9962	44.14
65.5	1,526,781	13,649	0.0089	0.9911	43.97
66.5	1,430,633	8,281	0.0058	0.9942	43.58
67.5	1,397,142	12,196	0.0087	0.9913	43.32
68.5	1,317,416	19,774	0.0150	0.9850	42.95
69.5	1,228,537	16,833	0.0137	0.9863	42.30
70.5	1,105,671	11,889	0.0108	0.9892	41.72
71.5	926,645	5,591	0.0060	0.9940	41.27
72.5	909,879	6,993	0.0077	0.9923	41.02
73.5	878,992	4,562	0.0052	0.9948	40.71
74.5	835,905	4,020	0.0048	0.9952	40.50
75.5	392,819	1,602	0.0041	0.9959	40.30
76.5	374,770	611	0.0016	0.9984	40.14
77.5	369,019	31	0.0001	0.9999	40.07
78.5	353,117	109	0.0003	0.9997	40.07

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2023 EXPERIENCE BAND 1911-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	345,194	61	0.0002	0.9998	40.06
80.5	308,431	753	0.0024	0.9976	40.05
81.5	307,677		0.0000	1.0000	39.95
82.5	306,918		0.0000	1.0000	39.95
83.5	306,918		0.0000	1.0000	39.95
84.5	304,370		0.0000	1.0000	39.95
85.5	304,370		0.0000	1.0000	39.95
86.5	304,370		0.0000	1.0000	39.95
87.5	274,258		0.0000	1.0000	39.95
88.5	274,258	36	0.0001	0.9999	39.95
89.5	274,223	928	0.0034	0.9966	39.95
90.5	272,308	3	0.0000	1.0000	39.81
91.5	256,678		0.0000	1.0000	39.81
92.5	239,560		0.0000	1.0000	39.81
93.5	238,450		0.0000	1.0000	39.81
94.5	231,331		0.0000	1.0000	39.81
95.5	201,705		0.0000	1.0000	39.81
96.5	168,567	806	0.0048	0.9952	39.81
97.5	150,469		0.0000	1.0000	39.62
98.5	128,874		0.0000	1.0000	39.62
99.5	128,874		0.0000	1.0000	39.62
100.5	78,691		0.0000	1.0000	39.62
101.5	55,621		0.0000	1.0000	39.62
102.5	52,288		0.0000	1.0000	39.62
103.5	39,614		0.0000	1.0000	39.62
104.5					39.62

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	232,316,365		0.0000	1.0000	100.00
0.5	200,861,639	107,307	0.0005	0.9995	100.00
1.5	175,983,534	427,497	0.0024	0.9976	99.95
2.5	129,787,436	66,404	0.0005	0.9995	99.70
3.5	120,560,982	143	0.0000	1.0000	99.65
4.5	104,409,265	69,472	0.0007	0.9993	99.65
5.5	98,103,910	562,601	0.0057	0.9943	99.59
6.5	90,474,287	368	0.0000	1.0000	99.02
7.5	82,381,406	18,389	0.0002	0.9998	99.01
8.5	50,771,724	3,105	0.0001	0.9999	98.99
9.5	48,598,921	39,059	0.0008	0.9992	98.99
10.5	48,353,906	360,824	0.0075	0.9925	98.91
11.5	46,762,085	3,076,693	0.0658	0.9342	98.17
12.5	38,513,434	1,700,067	0.0441	0.9559	91.71
13.5	34,886,045	550,060	0.0158	0.9842	87.66
14.5	27,891,203	114	0.0000	1.0000	86.28
15.5	14,458,507	14,874	0.0010	0.9990	86.28
16.5	13,312,817	243,988	0.0183	0.9817	86.19
17.5	11,958,258	218	0.0000	1.0000	84.61
18.5	11,686,450	10,796	0.0009	0.9991	84.61
19.5	10,723,951	12,630	0.0012	0.9988	84.53
20.5	10,364,269	95,360	0.0092	0.9908	84.43
21.5	10,049,660	77,389	0.0077	0.9923	83.65
22.5	10,083,032	48,713	0.0048	0.9952	83.01
23.5	9,821,145	288,921	0.0294	0.9706	82.61
24.5	8,297,310	61,163	0.0074	0.9926	80.18
25.5	7,568,532	19,086	0.0025	0.9975	79.59
26.5	6,975,257	8,868	0.0013	0.9987	79.39
27.5	5,668,632	202,302	0.0357	0.9643	79.29
28.5	4,947,295	4,048	0.0008	0.9992	76.46
29.5	4,587,003	1,338	0.0003	0.9997	76.39
30.5	3,887,729		0.0000	1.0000	76.37
31.5	3,661,332	27,222	0.0074	0.9926	76.37
32.5	3,396,065	240,505	0.0708	0.9292	75.80
33.5	3,140,075	20,498	0.0065	0.9935	70.44
34.5	2,930,063	18,543	0.0063	0.9937	69.98
35.5	2,990,508	126,825	0.0424	0.9576	69.53
36.5	2,732,109	53,412	0.0195	0.9805	66.58
37.5	2,533,428	24,004	0.0095	0.9905	65.28
38.5	2,344,088	294,584	0.1257	0.8743	64.66

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,150,763	1,179	0.0005	0.9995	56.54
40.5	2,221,473	43,612	0.0196	0.9804	56.51
41.5	2,183,947	40,163	0.0184	0.9816	55.40
42.5	2,225,398	6,888	0.0031	0.9969	54.38
43.5	2,330,054	154,659	0.0664	0.9336	54.21
44.5	2,252,979	43,605	0.0194	0.9806	50.61
45.5	2,320,408	39,226	0.0169	0.9831	49.63
46.5	2,446,585	182,749	0.0747	0.9253	48.79
47.5	2,187,501	14,835	0.0068	0.9932	45.15
48.5	2,107,288	67,602	0.0321	0.9679	44.84
49.5	2,075,894	34,950	0.0168	0.9832	43.40
50.5	2,466,593	39,814	0.0161	0.9839	42.67
51.5	2,438,686	32,744	0.0134	0.9866	41.98
52.5	2,210,106	36,155	0.0164	0.9836	41.42
53.5	2,188,886	99,223	0.0453	0.9547	40.74
54.5	2,005,944	52,895	0.0264	0.9736	38.90
55.5	1,973,747	24,775	0.0126	0.9874	37.87
56.5	1,903,635	20,215	0.0106	0.9894	37.40
57.5	1,758,692	14,776	0.0084	0.9916	37.00
58.5	1,698,328	19,036	0.0112	0.9888	36.69
59.5	1,671,359	20,946	0.0125	0.9875	36.28
60.5	1,494,151	10,082	0.0067	0.9933	35.82
61.5	1,447,560	5,510	0.0038	0.9962	35.58
62.5	1,419,477	2,047	0.0014	0.9986	35.44
63.5	1,346,937	8,723	0.0065	0.9935	35.39
64.5	1,228,067	1,853	0.0015	0.9985	35.16
65.5	1,165,418	8,813	0.0076	0.9924	35.11
66.5	1,086,650	3,540	0.0033	0.9967	34.85
67.5	1,079,889	1,925	0.0018	0.9982	34.73
68.5	1,012,347	4,872	0.0048	0.9952	34.67
69.5	945,488	2,579	0.0027	0.9973	34.50
70.5	866,502	1,198	0.0014	0.9986	34.41
71.5	731,306		0.0000	1.0000	34.36
72.5	737,546	123	0.0002	0.9998	34.36
73.5	735,124		0.0000	1.0000	34.36
74.5	696,599	264	0.0004	0.9996	34.36
75.5	307,453	305	0.0010	0.9990	34.34
76.5	313,770	70	0.0002	0.9998	34.31
77.5	311,893		0.0000	1.0000	34.30
78.5	308,696	109	0.0004	0.9996	34.30

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	345,194	61	0.0002	0.9998	34.29
80.5	308,431	753	0.0024	0.9976	34.28
81.5	307,677		0.0000	1.0000	34.20
82.5	306,918		0.0000	1.0000	34.20
83.5	306,918		0.0000	1.0000	34.20
84.5	304,370		0.0000	1.0000	34.20
85.5	304,370		0.0000	1.0000	34.20
86.5	304,370		0.0000	1.0000	34.20
87.5	274,258		0.0000	1.0000	34.20
88.5	274,258	36	0.0001	0.9999	34.20
89.5	274,223	928	0.0034	0.9966	34.19
90.5	272,308	3	0.0000	1.0000	34.08
91.5	256,678		0.0000	1.0000	34.08
92.5	239,560		0.0000	1.0000	34.08
93.5	238,450		0.0000	1.0000	34.08
94.5	231,331		0.0000	1.0000	34.08
95.5	201,705		0.0000	1.0000	34.08
96.5	168,567	806	0.0048	0.9952	34.08
97.5	150,469		0.0000	1.0000	33.92
98.5	128,874		0.0000	1.0000	33.92
99.5	128,874		0.0000	1.0000	33.92
100.5	78,691		0.0000	1.0000	33.92
101.5	55,621		0.0000	1.0000	33.92
102.5	52,288		0.0000	1.0000	33.92
103.5	39,614		0.0000	1.0000	33.92
104.5					33.92

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	29,740	41,446	139		0	41,446-	139-
2005	99,730		0		0		0
2006							
2007	1,545	515,733			0	515,733-	
2008	206,022	987,905	480		0	987,905-	480-
2009	813,130	333,887	41		0	333,887-	41-
2010	4,096,603	264,869	6		0	264,869-	6-
2011							
2012		4,806				4,806-	
2013		73				73-	
2014							
2015							
2016	51,699		0		0		0
2017							
2018							
2019		22,679				22,679-	
2020	480,785	18	0		0	18-	0
2021	6,013,491	2,044,160	34		0	2,044,160-	34-
2022		614,060				614,060-	
2023		543,151				543,151-	
TOTAL	11,792,745	5,372,786	46		0	5,372,786-	46-
THREE-YEAR MOVING AVERAGES							
04-06	43,157	13,815	32		0	13,815-	32-
05-07	33,758	171,911	509		0	171,911-	509-
06-08	69,189	501,213	724		0	501,213-	724-
07-09	340,232	612,508	180		0	612,508-	180-
08-10	1,705,252	528,887	31		0	528,887-	31-
09-11	1,636,578	199,585	12		0	199,585-	12-
10-12	1,365,534	89,892	7		0	89,892-	7-
11-13		1,626				1,626-	
12-14		1,626				1,626-	
13-15		24				24-	
14-16	17,233		0		0		0
15-17	17,233		0		0		0
16-18	17,233		0		0		0
17-19		7,560				7,560-	
18-20	160,262	7,566	5		0	7,566-	5-
19-21	2,164,758	688,952	32		0	688,952-	32-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	2,164,758	886,079	41		0	886,079-	41-
21-23	2,004,497	1,067,124	53		0	1,067,124-	53-
FIVE-YEAR AVERAGE							
19-23	1,298,855	644,814	50		0	644,814-	50-

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
1919	1,356.04	60.00	1.67	22.65	4.89	0.0815	111
1920	433.85	60.00	1.67	7.25	5.11	0.0852	37
1921	114.09	60.00	1.67	1.91	5.34	0.0890	10
1922	789.72	60.00	1.67	13.19	5.57	0.0928	73
1923	1,717.83	60.00	1.67	28.69	5.79	0.0965	166
1925	739.23	60.00	1.67	12.35	6.27	0.1045	77
1926	591.93	60.00	1.67	9.89	6.52	0.1087	64
1927	1,134.36	60.00	1.67	18.94	6.77	0.1128	128
1928	1,014.14	60.00	1.67	16.94	7.03	0.1172	119
1929	243.69	60.00	1.67	4.07	7.29	0.1215	30
1930	38.00	60.00	1.67	0.63	7.55	0.1258	5
1931	585.96	60.00	1.67	9.79	7.82	0.1303	76
1932	429.36	60.00	1.67	7.17	8.10	0.1350	58
1933	33.79	60.00	1.67	0.56	8.38	0.1397	5
1936	1,030.78	60.00	1.67	17.21	9.23	0.1538	159
1939	87.22	60.00	1.67	1.46	10.12	0.1687	15
1941	25.98	60.00	1.67	0.43	10.73	0.1788	5
1943	1,256.36	60.00	1.67	20.98	11.35	0.1892	238
1944	267.52	60.00	1.67	4.47	11.67	0.1945	52
1945	543.28	60.00	1.67	9.07	12.00	0.2000	109
1946	175.95	60.00	1.67	2.94	12.33	0.2055	36
1947	563.00	60.00	1.67	9.40	12.67	0.2112	119
1948	15,029.83	60.00	1.67	251.00	13.01	0.2168	3,259
1949	1,318.76	60.00	1.67	22.02	13.36	0.2227	294
1950	817.93	60.00	1.67	13.66	13.72	0.2287	187
1951	382.54	60.00	1.67	6.39	14.08	0.2347	90
1952	5,721.30	60.00	1.67	95.55	14.45	0.2408	1,378
1953	3,629.66	60.00	1.67	60.62	14.83	0.2472	897
1954	2,365.58	60.00	1.67	39.51	15.21	0.2535	600
1955	2,311.64	60.00	1.67	38.60	15.61	0.2602	601
1956	862.98	60.00	1.67	14.41	16.01	0.2668	230
1957	2,824.03	60.00	1.67	47.16	16.42	0.2737	773
1958	2,114.89	60.00	1.67	35.32	16.84	0.2807	594
1959	3,770.49	60.00	1.67	62.97	17.26	0.2877	1,085
1960	2,413.05	60.00	1.67	40.30	17.70	0.2950	712
1961	1,803.47	60.00	1.67	30.12	18.14	0.3023	545
1962	1,249.76	60.00	1.67	20.87	18.59	0.3098	387
1963	5,349.03	60.00	1.67	89.33	19.05	0.3175	1,698
1964	358.79	60.00	1.67	5.99	19.52	0.3253	117
1965	1,560.56	60.00	1.67	26.06	20.00	0.3333	520
1966	4,389.66	60.00	1.67	73.31	20.49	0.3415	1,499

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
1967	1,551.98	60.00	1.67	25.92	20.99	0.3498	543
1968	611.37	60.00	1.67	10.21	21.49	0.3582	219
1969	3,225.27	60.00	1.67	53.86	22.00	0.3667	1,183
1970	544.21	60.00	1.67	9.09	22.52	0.3753	204
1971	6,879.66	60.00	1.67	114.89	23.06	0.3843	2,644
1972	155.41	60.00	1.67	2.60	23.59	0.3932	61
1973	510.65	60.00	1.67	8.53	24.14	0.4023	205
1975	3,077.53	60.00	1.67	51.39	25.26	0.4210	1,296
1976	2,995.59	60.00	1.67	50.03	25.83	0.4305	1,290
1977	59.32	60.00	1.67	0.99	26.41	0.4402	26
1978	150.45	60.00	1.67	2.51	27.00	0.4500	68
1979	571.01	60.00	1.67	9.54	27.60	0.4600	263
1980	446.07	60.00	1.67	7.45	28.20	0.4700	210
1982	4,821.54	60.00	1.67	80.52	29.43	0.4905	2,365
1983	468.92	60.00	1.67	7.83	30.06	0.5010	235
1984	2,283.22	60.00	1.67	38.13	30.69	0.5115	1,168
1985	9,703.99	60.00	1.67	162.06	31.33	0.5222	5,067
1986	9,002.46	60.00	1.67	150.34	31.98	0.5330	4,798
1987	6,220.39	60.00	1.67	103.88	32.63	0.5438	3,383
1988	10,893.79	60.00	1.67	181.93	33.29	0.5548	6,044
1989	6,665.47	60.00	1.67	111.31	33.96	0.5660	3,773
1990	3,978.45	60.00	1.67	66.44	34.63	0.5772	2,296
1991	18,297.54	60.00	1.67	305.57	35.31	0.5885	10,768
1992	10,525.61	60.00	1.67	175.78	36.00	0.6000	6,315
1993	25,056.42	60.00	1.67	418.44	36.69	0.6115	15,322
1994	17,640.36	60.00	1.67	294.59	37.39	0.6232	10,993
1995	18,692.70	60.00	1.67	312.17	38.09	0.6348	11,867
1996	57,352.20	60.00	1.67	957.78	38.80	0.6467	37,088
1997	19,963.91	60.00	1.67	333.40	39.51	0.6585	13,146
1998	23,229.96	60.00	1.67	387.94	40.23	0.6705	15,576
1999	42,272.87	60.00	1.67	705.96	40.96	0.6827	28,858
2000	10,545.93	60.00	1.67	176.12	41.68	0.6947	7,326
2001	102.56	60.00	1.67	1.71	42.42	0.7070	73
2002	7,564.50	60.00	1.67	126.33	43.16	0.7193	5,441
2003	12,049.49	60.00	1.67	201.23	43.90	0.7317	8,816
2004	33,195.58	60.00	1.67	554.37	44.65	0.7442	24,703
2005	9,851.10	60.00	1.67	164.51	45.40	0.7567	7,454
2006	38,016.42	60.00	1.67	634.87	46.15	0.7692	29,241
2007	54,994.53	60.00	1.67	918.41	46.91	0.7818	42,996
2008	460,355.08	60.00	1.67	7,687.93	47.67	0.7945	365,752
2009	225,665.13	60.00	1.67	3,768.61	48.44	0.8073	182,186

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 60-R1.5							
NET SALVAGE PERCENT.. -10							
2010	82,562.76	60.00	1.67	1,378.80	49.21	0.8202	67,715
2011	192,900.75	60.00	1.67	3,221.44	49.99	0.8332	160,719
2012	51,250.04	60.00	1.67	855.88	50.76	0.8460	43,358
2013	29,614.42	60.00	1.67	494.56	51.55	0.8592	25,444
2014	80,937.27	60.00	1.67	1,351.65	52.33	0.8722	70,591
2015	1,085,395.24	60.00	1.67	18,126.10	53.12	0.8853	960,933
2016	326,152.65	60.00	1.67	5,446.75	53.92	0.8987	293,104
2017	283,254.70	60.00	1.67	4,730.35	54.72	0.9120	258,328
2018	238,566.99	60.00	1.67	3,984.07	55.52	0.9253	220,753
2019	119,794.45	60.00	1.67	2,000.57	56.33	0.9388	112,467
2020	781,695.44	60.00	1.67	13,054.31	57.14	0.9523	744,432
2021	1,480,114.92	60.00	1.67	24,717.92	57.95	0.9658	1,429,539
2022	768,130.75	60.00	1.67	12,827.78	58.77	0.9795	752,384
2023	1,147,688.65	60.00	1.67	19,166.40	59.59	0.9932	1,139,850
	7,899,693.70			131,924.93			7,158,037
NET SALVAGE ADJUSTMENT				13,192.49			715,804
	7,899,693.70			145,117.42			7,873,841

COMPOSITE REMAINING LIFE, YEARS.. 54.26

ELECTRIC DISTRIBUTION

FERC Accounts 360.02 – 373.04

Asset Class EDP36002 - EDP37304

The following is an account by account description of how service lives and net salvage estimates were determined for each account.

ACCOUNT 360.02 (FERC) LAND RIGHTS

Asset Class EDP36002

This account includes the cost of land rights set in connection with electric distribution operations. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS

Discussion: Land rights are not tangible assets but are necessary for the operation of the assets at those locations. Land rights are typically amortized or depreciated over a period that is at least as long as the property within those rights of way.

Conclusion: The recommendation is to continue to amortize the distribution land rights over 60 years. This is consistent with the amortization periods for the Company's other land rights accounts with the exception of electric transmission.

Recommendation: Amortize the land rights for this class of plant over 60 years. This is the same life as is currently authorized for this account.

NET SALVAGE ANALYSIS

Discussion: This property is intangible and no salvage value or removal costs are expected for these assets.

Conclusion: There is no salvage or cost of removal expected for these assets.

Recommendation: Use zero percent net salvage for this account

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 360.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 60-SQUARE							
NET SALVAGE PERCENT.. 0							
1919	8,174.00						
1920	199.00						
1921	485.00						
1922	613.00						
1923	602.00						
1924	1,219.00						
1925	4,185.00						
1926	4,299.00						
1927	2,022.00						
1928	3,022.00						
1929	5,910.00						
1930	6,421.00						
1931	8,217.00						
1932	6,291.00						
1933	4,894.00						
1934	5,662.00						
1935	9,085.00						
1936	12,299.00						
1937	18,004.00						
1938	22,284.00						
1939	27,623.00						
1940	38,974.00						
1941	48,047.00						
1942	39,779.00						
1943	32,213.00						
1944	35,653.00						
1945	49,353.00						
1946	88,270.00						
1947	142,389.00						
1948	228,583.00						
1949	293,663.00						
1950	305,701.00						
1951	353,121.00						
1952	366,251.00						
1953	405,161.00						
1954	472,143.00						
1955	439,996.00						
1956	411,774.00						
1957	694,831.00						
1958	540,715.00						
1959	544,181.00						

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 360.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 60-SQUARE							
NET SALVAGE PERCENT.. 0							
1960	495,431.00						
1961	583,914.00						
1962	683,450.00						
1963	646,615.00						
1964	702,885.00	60.00	1.67	11,738.18	0.50	0.0083	5,855
1965	631,672.00	60.00	1.67	10,548.92	1.50	0.0250	15,792
1966	1,057,140.00	60.00	1.67	17,654.24	2.50	0.0417	44,051
1967	822,594.00	60.00	1.67	13,737.32	3.50	0.0583	47,982
1968	1,100,827.00	60.00	1.67	18,383.81	4.50	0.0750	82,562
1969	899,477.00	60.00	1.67	15,021.27	5.50	0.0917	82,455
1970	880,021.00	60.00	1.67	14,696.35	6.50	0.1083	95,333
1971	969,464.00	60.00	1.67	16,190.05	7.50	0.1250	121,183
1972	993,829.00	60.00	1.67	16,596.94	8.50	0.1417	140,796
1973	1,196,873.00	60.00	1.67	19,987.78	9.50	0.1583	189,501
1974	1,296,241.00	60.00	1.67	21,647.22	10.50	0.1750	226,842
1975	1,211,131.00	60.00	1.67	20,225.89	11.50	0.1917	232,137
1976	1,064,517.00	60.00	1.67	17,777.43	12.50	0.2083	221,771
1977	879,702.00	60.00	1.67	14,691.02	13.50	0.2250	197,933
1978	884,476.00	60.00	1.67	14,770.75	14.50	0.2417	213,751
1979	952,741.00	60.00	1.67	15,910.77	15.50	0.2583	246,122
1980	971,056.00	60.00	1.67	16,216.64	16.50	0.2750	267,040
1981	10,081,568.00	60.00	1.67	168,362.19	17.50	0.2917	2,940,491
1982	774,465.00	60.00	1.67	12,933.57	18.50	0.3083	238,791
1983	1,911,890.01	60.00	1.67	31,928.56	19.50	0.3250	621,364
1984	2,056,638.00	60.00	1.67	34,345.85	20.50	0.3417	702,692
1985	4,109,247.00	60.00	1.67	68,624.42	21.50	0.3583	1,472,466
1986	4,806,175.00	60.00	1.67	80,263.12	22.50	0.3750	1,802,316
1987	5,655,611.00	60.00	1.67	94,448.70	23.50	0.3917	2,215,133
1988	6,926,830.00	60.00	1.67	115,678.06	24.50	0.4083	2,828,432
1989	6,499,459.00	60.00	1.67	108,540.97	25.50	0.4250	2,762,270
1990	7,090,492.00	60.00	1.67	118,411.22	26.50	0.4417	3,131,658
1991	7,569,697.00	60.00	1.67	126,413.94	27.50	0.4583	3,469,419
1992	8,135,409.00	60.00	1.67	135,861.33	28.50	0.4750	3,864,319
1993	8,394,625.00	60.00	1.67	140,190.24	29.50	0.4917	4,127,385
1994	4,637,920.63	60.00	1.67	77,453.27	30.50	0.5083	2,357,594
1995	3,079,793.00	60.00	1.67	51,432.54	31.50	0.5250	1,616,891
1996	3,289,255.01	60.00	1.67	54,930.56	32.50	0.5417	1,781,691
1997	790,888.17	60.00	1.67	13,207.83	33.50	0.5583	441,577
1998	524,256.27	60.00	1.67	8,755.08	34.50	0.5750	301,447
1999	51,198.55	60.00	1.67	855.02	35.50	0.5917	30,293
2000	81,177.16	60.00	1.67	1,355.66	36.50	0.6083	49,383

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 360.02 LAND RIGHTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. 60-SQUARE							
NET SALVAGE PERCENT.. 0							
2001	100,354.81	60.00	1.67	1,675.93	37.50	0.6250	62,722
2002	19,129.80	60.00	1.67	319.47	38.50	0.6417	12,275
2003	5,126.17	60.00	1.67	85.61	39.50	0.6583	3,375
2004	4,589.43	60.00	1.67	76.64	40.50	0.6750	3,098
2005	586.45	60.00	1.67	9.79	41.50	0.6917	406
2006	145.06	60.00	1.67	2.42	42.50	0.7083	103
2007	14,093.88	60.00	1.67	235.37	43.50	0.7250	10,218
2008	44,172.27	60.00	1.67	737.68	44.50	0.7417	32,761
2009	39,914.13	60.00	1.67	666.57	45.50	0.7583	30,268
2010	552,771.03	60.00	1.67	9,231.28	46.50	0.7750	428,398
2011	266,999.67	60.00	1.67	4,458.89	47.50	0.7917	211,376
2012	90,869.62	60.00	1.67	1,517.52	48.50	0.8083	73,453
2013	1,062,237.89	60.00	1.67	17,739.37	49.50	0.8250	876,346
2014	158,618.40	60.00	1.67	2,648.93	50.50	0.8417	133,504
2016	16,707.93	60.00	1.67	279.02	52.50	0.8750	14,619
2017	4,840.74	60.00	1.67	80.84	53.50	0.8917	4,316
2018	5,614,632.49	60.00	1.67	93,764.36	54.50	0.9083	5,099,939
2019	221,003.18	60.00	1.67	3,690.75	55.50	0.9250	204,428
2020	64,699.99	60.00	1.67	1,080.49	56.50	0.9417	60,926
2021	480,393.57	60.00	1.67	8,022.57	57.50	0.9583	460,376
2022	2,195,640.25	60.00	1.67	36,667.19	58.50	0.9750	2,140,749
2023	1,453,532.88	60.00	1.67	24,274.00	59.50	0.9917	1,441,425
	123,484,018.44			1,927,051.40			50,491,799

COMPOSITE REMAINING LIFE, YEARS.. 26.20

ACCOUNT 361 (FERC): STRUCTURES AND IMPROVEMENTS

Asset Classes EDP36101, EDP36102

This account includes the cost of structures and improvements used in connection with electric distribution substations. This includes the cost of all buildings and fixtures permanently attached to the structures. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion: The structures in this account are typically small control buildings with the majority constructed of metal. Many newer structures are prefab buildings. There are also concrete and masonry structures. Improvements have been and are being made to structures for seismic reinforcement. The actuarial analysis indicates an average service life of around 70 years or more with a mid- or higher- mode survivor curve. The currently authorized estimate is the 70-R3 survivor curve.

Conclusion: The statistical analysis indicated a similar mode and service life as the currently authorized 70-R3. While the data could support a somewhat longer service life, a five-year increase in service life was proposed in the previous study and a 70-year average service life is near the upper end of the typical industry range for this account. The 70-R3 survivor curve is also the same survivor curve estimate used for transmission structures, some of which are similar to distribution structures.

Recommendation: Continue to use the survivor curve estimate 70-R3 for this account.

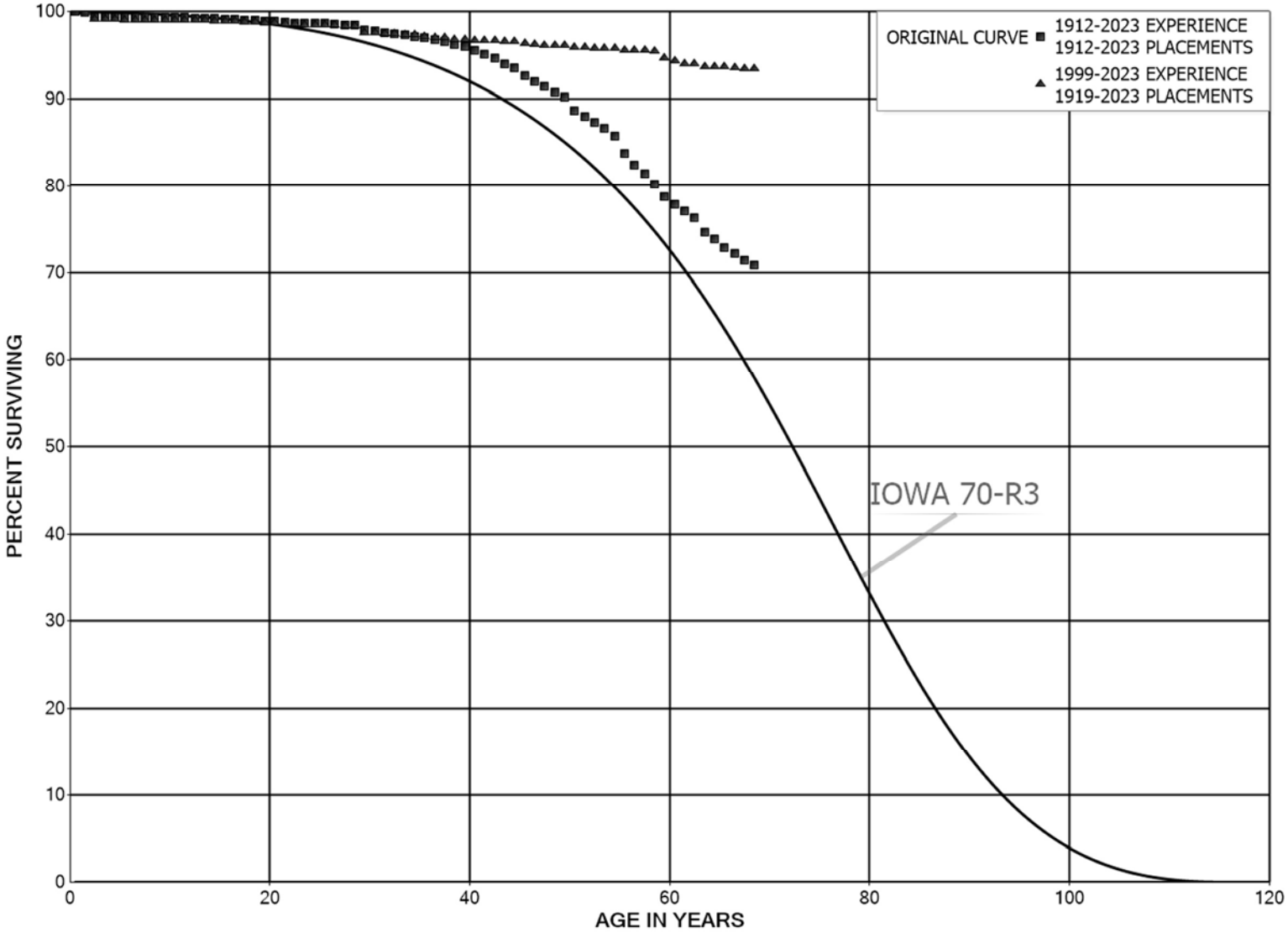
NET SALVAGE ANALYSIS:

Discussion: There has been little salvage but cost of removal has been consistent and at times relatively high. The net salvage analysis for the years 2004-2023 indicates net salvage to be often well over (100) percent. Cost of removal at this level is not indicative of the typical experience for the assets in this account and is higher than the estimates for most utilities. The net salvage estimate used for transmission structures, which are similar to the assets in this account, is (20) percent. The currently authorized net salvage estimate is (20) percent.

Conclusion: The currently authorized net salvage estimate of (20) percent continues to be a reasonable estimate for this account. This is the same estimate as for similar property in transmission plant.

Recommendation: Continue to use the currently authorized net salvage estimate of (20) percent.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1912-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	333,226,308	3,868	0.0000	1.0000	100.00
0.5	320,520,363	497,607	0.0016	0.9984	100.00
1.5	311,788,203	1,757,309	0.0056	0.9944	99.84
2.5	304,378,961	5,063	0.0000	1.0000	99.28
3.5	302,292,529	8,021	0.0000	1.0000	99.28
4.5	300,388,051	6,103	0.0000	1.0000	99.28
5.5	294,786,501		0.0000	1.0000	99.27
6.5	288,556,604	9,007	0.0000	1.0000	99.27
7.5	285,646,293	38,457	0.0001	0.9999	99.27
8.5	283,017,291	10,596	0.0000	1.0000	99.26
9.5	277,055,481	7,870	0.0000	1.0000	99.25
10.5	263,993,015	26,429	0.0001	0.9999	99.25
11.5	237,974,760	133,242	0.0006	0.9994	99.24
12.5	204,254,364	46,652	0.0002	0.9998	99.19
13.5	177,894,677	63,817	0.0004	0.9996	99.16
14.5	175,101,086	145,627	0.0008	0.9992	99.13
15.5	154,449,575	34,772	0.0002	0.9998	99.05
16.5	138,580,107	83,828	0.0006	0.9994	99.02
17.5	132,660,398	45,816	0.0003	0.9997	98.96
18.5	126,885,511	124,402	0.0010	0.9990	98.93
19.5	124,770,464	45,519	0.0004	0.9996	98.83
20.5	122,963,119	121,579	0.0010	0.9990	98.80
21.5	118,340,963	86,230	0.0007	0.9993	98.70
22.5	113,438,263	34,368	0.0003	0.9997	98.63
23.5	100,780,786	7,709	0.0001	0.9999	98.60
24.5	92,811,414	27,031	0.0003	0.9997	98.59
25.5	84,885,726	62,591	0.0007	0.9993	98.56
26.5	83,122,036	72,778	0.0009	0.9991	98.49
27.5	81,410,269	36,033	0.0004	0.9996	98.40
28.5	79,929,408	449,708	0.0056	0.9944	98.36
29.5	78,079,466	99,669	0.0013	0.9987	97.80
30.5	74,637,910	100,348	0.0013	0.9987	97.68
31.5	72,934,877	95,142	0.0013	0.9987	97.55
32.5	70,613,065	102,448	0.0015	0.9985	97.42
33.5	67,402,125	113,998	0.0017	0.9983	97.28
34.5	64,980,997	137,182	0.0021	0.9979	97.12
35.5	62,861,847	143,505	0.0023	0.9977	96.91
36.5	60,842,579	127,692	0.0021	0.9979	96.69
37.5	57,642,877	167,814	0.0029	0.9971	96.49
38.5	55,705,444	149,927	0.0027	0.9973	96.20

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1912-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	54,051,886	246,861	0.0046	0.9954	95.95
40.5	53,636,185	237,440	0.0044	0.9956	95.51
41.5	53,167,317	281,844	0.0053	0.9947	95.09
42.5	51,431,516	351,522	0.0068	0.9932	94.58
43.5	49,396,142	248,374	0.0050	0.9950	93.93
44.5	48,470,459	440,921	0.0091	0.9909	93.46
45.5	47,104,823	361,449	0.0077	0.9923	92.61
46.5	44,363,989	259,135	0.0058	0.9942	91.90
47.5	41,862,647	302,865	0.0072	0.9928	91.36
48.5	37,993,322	207,880	0.0055	0.9945	90.70
49.5	28,114,176	502,801	0.0179	0.9821	90.21
50.5	25,618,721	197,040	0.0077	0.9923	88.59
51.5	24,111,531	171,913	0.0071	0.9929	87.91
52.5	21,410,572	157,765	0.0074	0.9926	87.29
53.5	20,446,333	215,136	0.0105	0.9895	86.64
54.5	18,981,143	441,599	0.0233	0.9767	85.73
55.5	17,055,556	263,366	0.0154	0.9846	83.74
56.5	15,920,565	201,465	0.0127	0.9873	82.44
57.5	14,731,149	222,822	0.0151	0.9849	81.40
58.5	14,090,043	253,769	0.0180	0.9820	80.17
59.5	12,934,467	144,209	0.0111	0.9889	78.73
60.5	11,346,278	109,591	0.0097	0.9903	77.85
61.5	10,823,695	121,079	0.0112	0.9888	77.10
62.5	10,169,161	213,161	0.0210	0.9790	76.23
63.5	9,753,168	110,846	0.0114	0.9886	74.64
64.5	9,445,872	119,277	0.0126	0.9874	73.79
65.5	8,476,724	81,393	0.0096	0.9904	72.86
66.5	8,040,338	88,827	0.0110	0.9890	72.16
67.5	7,725,634	61,418	0.0079	0.9921	71.36
68.5	7,336,981	35,939	0.0049	0.9951	70.79
69.5	6,867,832	32,752	0.0048	0.9952	70.44
70.5	6,400,010	22,307	0.0035	0.9965	70.11
71.5	6,101,604	31,822	0.0052	0.9948	69.86
72.5	5,789,254	100,693	0.0174	0.9826	69.50
73.5	5,521,056	64,046	0.0116	0.9884	68.29
74.5	5,214,711	5,930	0.0011	0.9989	67.50
75.5	3,572,905	8,498	0.0024	0.9976	67.42
76.5	3,539,677	13,822	0.0039	0.9961	67.26
77.5	3,484,075	3,299	0.0009	0.9991	67.00
78.5	3,452,154	1,559	0.0005	0.9995	66.94

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1912-2023 EXPERIENCE BAND 1912-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,438,894	641	0.0002	0.9998	66.91
80.5	3,409,006	88,481	0.0260	0.9740	66.89
81.5	3,285,097	6,348	0.0019	0.9981	65.16
82.5	3,248,278	3,279	0.0010	0.9990	65.03
83.5	3,215,439	15,532	0.0048	0.9952	64.96
84.5	2,908,672	2,825	0.0010	0.9990	64.65
85.5	2,860,376	796	0.0003	0.9997	64.59
86.5	2,840,562	924	0.0003	0.9997	64.57
87.5	2,834,605	399	0.0001	0.9999	64.55
88.5	2,820,991	14,815	0.0053	0.9947	64.54
89.5	2,800,353	639	0.0002	0.9998	64.20
90.5	2,657,297	118	0.0000	1.0000	64.19
91.5	2,636,403	1,108	0.0004	0.9996	64.18
92.5	2,470,464		0.0000	1.0000	64.16
93.5	2,390,687	3,611	0.0015	0.9985	64.16
94.5	2,314,312	724	0.0003	0.9997	64.06
95.5	2,264,103	5,877	0.0026	0.9974	64.04
96.5	2,095,115		0.0000	1.0000	63.87
97.5	1,372,916		0.0000	1.0000	63.87
98.5	892,095		0.0000	1.0000	63.87
99.5	750,025		0.0000	1.0000	63.87
100.5	644,995		0.0000	1.0000	63.87
101.5	459,443		0.0000	1.0000	63.87
102.5	444,837		0.0000	1.0000	63.87
103.5	413,362		0.0000	1.0000	63.87
104.5					63.87

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	239,292,561	1,024	0.0000	1.0000	100.00
0.5	234,538,790	497,607	0.0021	0.9979	100.00
1.5	227,520,877	1,757,309	0.0077	0.9923	99.79
2.5	221,759,630	5,063	0.0000	1.0000	99.02
3.5	221,125,312	8,021	0.0000	1.0000	99.01
4.5	220,634,997	6,103	0.0000	1.0000	99.01
5.5	218,494,848		0.0000	1.0000	99.01
6.5	213,941,232	9,007	0.0000	1.0000	99.01
7.5	213,285,204	38,457	0.0002	0.9998	99.00
8.5	213,765,805	7,464	0.0000	1.0000	98.99
9.5	210,120,690	4,084	0.0000	1.0000	98.98
10.5	199,156,551	17,875	0.0001	0.9999	98.98
11.5	175,044,040	120,523	0.0007	0.9993	98.97
12.5	144,429,857	13,610	0.0001	0.9999	98.90
13.5	119,939,281	8,426	0.0001	0.9999	98.89
14.5	118,704,851	72,668	0.0006	0.9994	98.89
15.5	98,302,137	14,018	0.0001	0.9999	98.83
16.5	82,713,779	64,776	0.0008	0.9992	98.81
17.5	78,338,458	24,935	0.0003	0.9997	98.74
18.5	74,710,359	68,874	0.0009	0.9991	98.70
19.5	73,331,875	5,414	0.0001	0.9999	98.61
20.5	72,493,981	100,650	0.0014	0.9986	98.61
21.5	70,282,739	3,835	0.0001	0.9999	98.47
22.5	67,717,958	20,766	0.0003	0.9997	98.46
23.5	58,656,314	1,754	0.0000	1.0000	98.43
24.5	60,411,151	3,287	0.0001	0.9999	98.43
25.5	54,528,143	27,640	0.0005	0.9995	98.42
26.5	54,121,991	36,262	0.0007	0.9993	98.38
27.5	55,014,659	4,158	0.0001	0.9999	98.31
28.5	54,403,517	431,276	0.0079	0.9921	98.30
29.5	53,826,800	34,156	0.0006	0.9994	97.52
30.5	51,964,907	35,788	0.0007	0.9993	97.46
31.5	51,205,330	22,995	0.0004	0.9996	97.39
32.5	50,052,357	6,512	0.0001	0.9999	97.35
33.5	47,380,849	48,615	0.0010	0.9990	97.34
34.5	46,049,102	56,577	0.0012	0.9988	97.24
35.5	45,526,031	56,292	0.0012	0.9988	97.12
36.5	44,090,745	43,733	0.0010	0.9990	97.00
37.5	41,511,072	53,557	0.0013	0.9987	96.90
38.5	39,898,883	29,650	0.0007	0.9993	96.78

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	38,572,087	25,727	0.0007	0.9993	96.70
40.5	39,233,033	6,380	0.0002	0.9998	96.64
41.5	39,377,640	17,737	0.0005	0.9995	96.62
42.5	38,161,420	37,586	0.0010	0.9990	96.58
43.5	36,865,898	9,809	0.0003	0.9997	96.49
44.5	36,621,522	84,297	0.0023	0.9977	96.46
45.5	36,076,294	36,729	0.0010	0.9990	96.24
46.5	33,944,117	20,544	0.0006	0.9994	96.14
47.5	31,964,459	11,711	0.0004	0.9996	96.08
48.5	28,563,394	4,428	0.0002	0.9998	96.05
49.5	19,133,450	31,357	0.0016	0.9984	96.03
50.5	18,790,497	11,315	0.0006	0.9994	95.87
51.5	17,498,686	6,915	0.0004	0.9996	95.82
52.5	15,004,514	5,948	0.0004	0.9996	95.78
53.5	14,220,756	7,929	0.0006	0.9994	95.74
54.5	12,974,512	19,398	0.0015	0.9985	95.69
55.5	11,500,779	7,491	0.0007	0.9993	95.54
56.5	10,657,798	3,082	0.0003	0.9997	95.48
57.5	9,698,517	1,581	0.0002	0.9998	95.45
58.5	9,310,983	77,025	0.0083	0.9917	95.44
59.5	8,624,842	33,376	0.0039	0.9961	94.65
60.5	7,195,618	22,039	0.0031	0.9969	94.28
61.5	6,780,799	1,353	0.0002	0.9998	93.99
62.5	6,253,743	20,373	0.0033	0.9967	93.98
63.5	6,044,627	944	0.0002	0.9998	93.67
64.5	5,853,167	44	0.0000	1.0000	93.65
65.5	5,147,068	6,161	0.0012	0.9988	93.65
66.5	4,812,930	4,847	0.0010	0.9990	93.54
67.5	4,757,002	158	0.0000	1.0000	93.45
68.5	4,512,888	4,586	0.0010	0.9990	93.44
69.5	4,150,681	13	0.0000	1.0000	93.35
70.5	3,768,162	1,756	0.0005	0.9995	93.35
71.5	3,748,750	9,167	0.0024	0.9976	93.31
72.5	4,272,370	92,425	0.0216	0.9784	93.08
73.5	4,500,326	61,196	0.0136	0.9864	91.06
74.5	4,340,195	4,555	0.0010	0.9990	89.83
75.5	2,805,651	7,952	0.0028	0.9972	89.73
76.5	2,959,713	13,822	0.0047	0.9953	89.48
77.5	2,919,683	3,299	0.0011	0.9989	89.06
78.5	2,927,181	1,559	0.0005	0.9995	88.96

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	3,438,894	641	0.0002	0.9998	88.91
80.5	3,409,006	88,481	0.0260	0.9740	88.89
81.5	3,285,097	6,348	0.0019	0.9981	86.59
82.5	3,248,278	3,279	0.0010	0.9990	86.42
83.5	3,215,439	15,532	0.0048	0.9952	86.33
84.5	2,908,672	2,825	0.0010	0.9990	85.92
85.5	2,860,376	796	0.0003	0.9997	85.83
86.5	2,840,562	924	0.0003	0.9997	85.81
87.5	2,834,605	399	0.0001	0.9999	85.78
88.5	2,820,991	14,815	0.0053	0.9947	85.77
89.5	2,800,353	639	0.0002	0.9998	85.32
90.5	2,657,297	118	0.0000	1.0000	85.30
91.5	2,636,403	1,108	0.0004	0.9996	85.29
92.5	2,470,464		0.0000	1.0000	85.26
93.5	2,390,687	3,611	0.0015	0.9985	85.26
94.5	2,314,312	724	0.0003	0.9997	85.13
95.5	2,264,103	5,877	0.0026	0.9974	85.10
96.5	2,095,115		0.0000	1.0000	84.88
97.5	1,372,916		0.0000	1.0000	84.88
98.5	892,095		0.0000	1.0000	84.88
99.5	750,025		0.0000	1.0000	84.88
100.5	644,995		0.0000	1.0000	84.88
101.5	459,443		0.0000	1.0000	84.88
102.5	444,837		0.0000	1.0000	84.88
103.5	413,362		0.0000	1.0000	84.88
104.5					84.88

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	25,910	713,615			0	713,615-	
2005	170,063	226,805	133		0	226,805-	133-
2006	16,468	126,242	767		0	126,242-	767-
2007	34,678	22,449	65	130,205	375	107,756	311
2008		5,615				5,615-	
2009	2,367,482	8,126	0		0	8,126-	0
2010	11,711	590,113			0	590,113-	
2011	8,731	2,727,897			0	2,727,897-	
2012	12,631	266,147			0	266,147-	
2013	28,329	46,901	166		0	46,901-	166-
2014	27,743	1,889	7		0	1,889-	7-
2015	14,829	369,028			0	369,028-	
2016		72,209				72,209-	
2017		293,186				293,186-	
2018		43,501				43,501-	
2019	45,158	964,092			0	964,092-	
2020		164,598				164,598-	
2021	97,795	1,173,057		15,213-	16-	1,188,270-	
2022		4,089,898				4,089,898-	
2023	903	1,211,027			0	1,211,027-	
TOTAL	2,862,432	13,116,395	458	114,992	4	13,001,403-	454-
THREE-YEAR MOVING AVERAGES							
04-06	70,814	355,554	502		0	355,554-	502-
05-07	73,736	125,165	170	43,402	59	81,764-	111-
06-08	17,048	51,435	302	43,402	255	8,034-	47-
07-09	800,720	12,063	2	43,402	5	31,338	4
08-10	793,064	201,285	25		0	201,285-	25-
09-11	795,975	1,108,712	139		0	1,108,712-	139-
10-12	11,024	1,194,719			0	1,194,719-	
11-13	16,564	1,013,648			0	1,013,648-	
12-14	22,901	104,979	458		0	104,979-	458-
13-15	23,634	139,273	589		0	139,273-	589-
14-16	14,191	147,709			0	147,709-	
15-17	4,943	244,808			0	244,808-	
16-18		136,298				136,298-	
17-19	15,053	433,593			0	433,593-	
18-20	15,053	390,730			0	390,730-	
19-21	47,651	767,249		5,071-	11-	772,320-	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	32,598	1,809,184		5,071-	16-	1,814,255-	
21-23	32,899	2,157,994		5,071-	15-	2,163,065-	
FIVE-YEAR AVERAGE							
19-23	28,771	1,520,535		3,043-	11-	1,523,577-	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
1919	413,361.60	70.00	1.43	5,911.07	3.34	0.0477	19,721
1920	31,475.16	70.00	1.43	450.09	3.59	0.0513	1,614
1921	14,606.14	70.00	1.43	208.87	3.85	0.0550	803
1922	185,552.06	70.00	1.43	2,653.39	4.11	0.0587	10,894
1923	105,029.64	70.00	1.43	1,501.92	4.36	0.0623	6,542
1924	142,070.24	70.00	1.43	2,031.60	4.62	0.0660	9,377
1925	480,821.23	70.00	1.43	6,875.74	4.87	0.0696	33,451
1926	722,198.52	70.00	1.43	10,327.44	5.13	0.0733	52,930
1927	163,111.80	70.00	1.43	2,332.50	5.39	0.0770	12,560
1928	49,485.07	70.00	1.43	707.64	5.65	0.0807	3,994
1929	72,763.59	70.00	1.43	1,040.52	5.91	0.0844	6,143
1930	79,777.02	70.00	1.43	1,140.81	6.16	0.0880	7,020
1931	164,831.11	70.00	1.43	2,357.08	6.43	0.0919	15,141
1932	20,776.63	70.00	1.43	297.11	6.69	0.0956	1,986
1933	142,416.61	70.00	1.43	2,036.56	6.95	0.0993	14,141
1934	5,822.54	70.00	1.43	83.26	7.22	0.1031	601
1935	13,215.78	70.00	1.43	188.99	7.49	0.1070	1,414
1936	5,033.00	70.00	1.43	71.97	7.77	0.1110	559
1937	19,018.09	70.00	1.43	271.96	8.05	0.1150	2,187
1938	45,471.02	70.00	1.43	650.24	8.34	0.1191	5,417
1939	291,235.22	70.00	1.43	4,164.66	8.64	0.1234	35,947
1940	29,559.53	70.00	1.43	422.70	8.94	0.1277	3,775
1941	30,471.09	70.00	1.43	435.74	9.26	0.1323	4,031
1942	35,427.42	70.00	1.43	506.61	9.58	0.1369	4,849
1943	29,246.84	70.00	1.43	418.23	9.91	0.1416	4,140
1944	11,701.14	70.00	1.43	167.33	10.25	0.1464	1,713
1945	28,621.22	70.00	1.43	409.28	10.61	0.1516	4,338
1946	41,780.25	70.00	1.43	597.46	10.97	0.1567	6,547
1947	24,729.42	70.00	1.43	353.63	11.35	0.1621	4,010
1948	1,635,875.68	70.00	1.43	23,393.02	11.74	0.1677	274,353
1949	242,299.25	70.00	1.43	3,464.88	12.15	0.1736	42,056
1950	167,505.34	70.00	1.43	2,395.33	12.56	0.1794	30,055
1951	280,527.86	70.00	1.43	4,011.55	12.99	0.1856	52,058
1952	276,098.42	70.00	1.43	3,948.21	13.43	0.1919	52,972
1953	435,070.19	70.00	1.43	6,221.50	13.89	0.1984	86,331
1954	433,209.38	70.00	1.43	6,194.89	14.36	0.2051	88,869
1955	327,235.36	70.00	1.43	4,679.47	14.84	0.2120	69,374
1956	225,877.68	70.00	1.43	3,230.05	15.34	0.2191	49,499
1957	354,993.32	70.00	1.43	5,076.40	15.85	0.2264	80,381
1958	849,870.69	70.00	1.43	12,153.15	16.37	0.2339	198,751
1959	196,449.69	70.00	1.43	2,809.23	16.91	0.2416	47,456

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
1960	202,831.78	70.00	1.43	2,900.49	17.46	0.2494	50,592
1961	533,455.57	70.00	1.43	7,628.41	18.03	0.2576	137,402
1962	412,991.44	70.00	1.43	5,905.78	18.60	0.2657	109,736
1963	1,443,980.71	70.00	1.43	20,648.92	19.19	0.2741	395,853
1964	901,807.40	70.00	1.43	12,895.85	19.79	0.2827	254,950
1965	418,283.64	70.00	1.43	5,981.46	20.41	0.2916	121,959
1966	987,951.04	70.00	1.43	14,127.70	21.03	0.3004	296,810
1967	871,625.03	70.00	1.43	12,464.24	21.67	0.3096	269,829
1968	1,483,987.06	70.00	1.43	21,221.01	22.32	0.3189	473,184
1969	1,250,054.36	70.00	1.43	17,875.78	22.98	0.3283	410,380
1970	806,474.32	70.00	1.43	11,532.58	23.65	0.3379	272,475
1971	2,529,046.39	70.00	1.43	36,165.36	24.33	0.3476	879,021
1972	1,310,149.84	70.00	1.43	18,735.14	25.02	0.3574	468,287
1973	1,992,655.15	70.00	1.43	28,494.97	25.72	0.3674	732,161
1974	9,671,265.42	70.00	1.43	138,299.10	26.43	0.3776	3,651,580
1975	3,566,460.30	70.00	1.43	51,000.38	27.14	0.3877	1,382,752
1976	2,242,206.40	70.00	1.43	32,063.55	27.87	0.3981	892,712
1977	2,379,384.62	70.00	1.43	34,025.20	28.61	0.4087	972,478
1978	924,714.97	70.00	1.43	13,223.42	29.35	0.4193	387,724
1979	677,308.91	70.00	1.43	9,685.52	30.11	0.4301	291,338
1980	1,683,851.68	70.00	1.43	24,079.08	30.87	0.4410	742,579
1981	1,453,956.87	70.00	1.43	20,791.58	31.64	0.4520	657,189
1982	231,428.66	70.00	1.43	3,309.43	32.42	0.4631	107,184
1983	168,838.97	70.00	1.43	2,414.40	33.20	0.4743	80,079
1984	1,503,631.71	70.00	1.43	21,501.93	33.99	0.4856	730,118
1985	1,769,618.47	70.00	1.43	25,305.54	34.79	0.4970	879,500
1986	3,072,010.71	70.00	1.43	43,929.75	35.60	0.5086	1,562,332
1987	1,875,762.85	70.00	1.43	26,823.41	36.42	0.5203	975,941
1988	1,981,969.35	70.00	1.43	28,342.16	37.24	0.5320	1,054,408
1989	2,307,129.68	70.00	1.43	32,991.95	38.07	0.5439	1,254,756
1990	3,108,492.08	70.00	1.43	44,451.44	38.91	0.5559	1,727,886
1991	2,226,668.59	70.00	1.43	31,841.36	39.75	0.5679	1,264,436
1992	1,602,684.95	70.00	1.43	22,918.39	40.60	0.5800	929,557
1993	3,341,886.99	70.00	1.43	47,788.98	41.46	0.5923	1,979,366
1994	1,400,234.00	70.00	1.43	20,023.35	42.32	0.6046	846,539
1995	1,444,827.48	70.00	1.43	20,661.03	43.19	0.6170	891,459
1996	1,638,989.47	70.00	1.43	23,437.55	44.07	0.6296	1,031,859
1997	1,701,097.95	70.00	1.43	24,325.70	44.95	0.6421	1,092,343
1998	7,898,657.89	70.00	1.43	112,950.81	45.84	0.6549	5,172,515
1999	7,961,662.30	70.00	1.43	113,851.77	46.73	0.6676	5,314,967
2000	12,623,109.00	70.00	1.43	180,510.46	47.63	0.6804	8,589,142

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

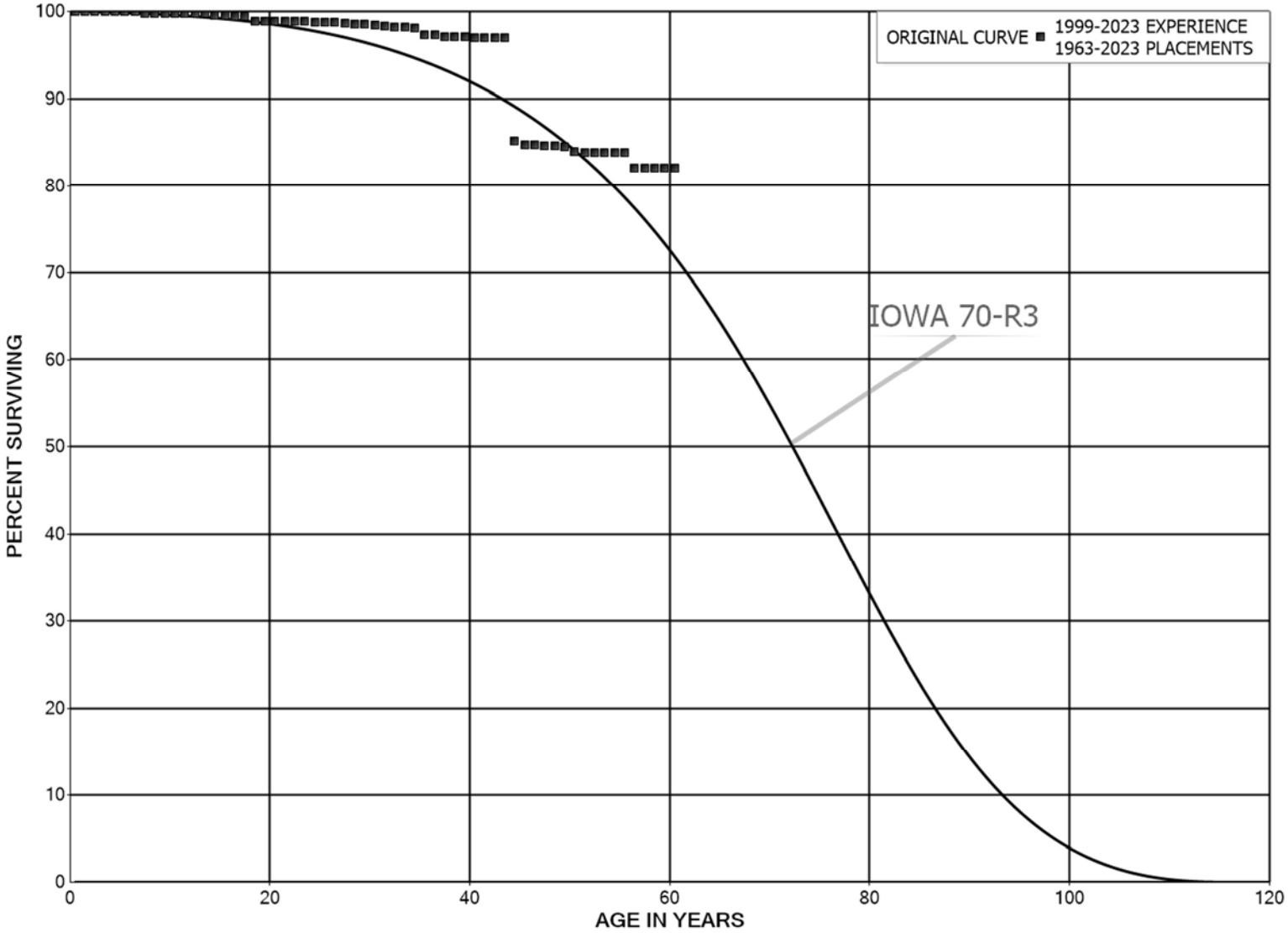
ACCOUNT 361.01 STRUCTURES AND IMPROVEMENTS

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
2001	4,816,470.29	70.00	1.43	68,875.53	48.54	0.6934	3,339,885
2002	4,500,577.55	70.00	1.43	64,358.26	49.45	0.7064	3,179,343
2003	1,761,825.55	70.00	1.43	25,194.11	50.36	0.7194	1,267,510
2004	1,990,645.64	70.00	1.43	28,466.23	51.29	0.7327	1,458,566
2005	5,729,070.13	70.00	1.43	81,925.70	52.21	0.7459	4,273,084
2006	5,835,881.40	70.00	1.43	83,453.10	53.14	0.7591	4,430,251
2007	15,834,695.61	70.00	1.43	226,436.15	54.08	0.7726	12,233,411
2008	20,505,884.73	70.00	1.43	293,234.15	55.02	0.7860	16,117,625
2009	2,729,773.84	70.00	1.43	39,035.77	55.96	0.7994	2,182,263
2010	14,093,272.05	70.00	1.43	201,533.79	56.91	0.8130	11,457,830
2011	33,562,797.40	70.00	1.43	479,948.00	57.86	0.8266	27,742,001
2012	22,431,805.89	70.00	1.43	320,774.82	58.81	0.8401	18,845,857
2013	12,103,166.50	70.00	1.43	173,075.28	59.77	0.8539	10,334,410
2014	5,951,213.91	70.00	1.43	85,102.36	60.73	0.8676	5,163,095
2015	2,590,544.59	70.00	1.43	37,044.79	61.70	0.8814	2,283,384
2016	2,901,305.02	70.00	1.43	41,488.66	62.67	0.8953	2,597,509
2017	1,501,327.35	70.00	1.43	21,468.98	63.64	0.9091	1,364,917
2018	5,595,446.50	70.00	1.43	80,014.88	64.61	0.9230	5,164,597
2019	1,896,457.14	70.00	1.43	27,119.34	65.59	0.9370	1,776,980
2020	2,081,369.02	70.00	1.43	29,763.58	66.56	0.9509	1,979,091
2021	5,651,934.28	70.00	1.43	80,822.66	67.54	0.9649	5,453,325
2022	8,234,552.51	70.00	1.43	117,754.10	68.52	0.9789	8,060,474
2023	12,075,821.75	70.00	1.43	172,684.25	69.51	0.9930	11,991,291
	298,803,604.49			4,272,891.50			213,380,077
NET SALVAGE ADJUSTMENT				854,578.30			42,676,015
	298,803,604.49			5,127,469.80			256,056,092

COMPOSITE REMAINING LIFE, YEARS.. 49.94

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1963-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,597,793	594	0.0000	1.0000	100.00
0.5	27,423,906	598	0.0000	1.0000	100.00
1.5	27,179,678	98	0.0000	1.0000	100.00
2.5	27,389,457	388	0.0000	1.0000	100.00
3.5	26,631,427	83	0.0000	1.0000	99.99
4.5	26,405,385	16	0.0000	1.0000	99.99
5.5	25,613,203	12,804	0.0005	0.9995	99.99
6.5	25,873,794	43,307	0.0017	0.9983	99.94
7.5	26,259,954	6,862	0.0003	0.9997	99.78
8.5	26,993,578	2,674	0.0001	0.9999	99.75
9.5	27,786,135	3,565	0.0001	0.9999	99.74
10.5	29,276,241	1,501	0.0001	0.9999	99.73
11.5	31,549,596	2,444	0.0001	0.9999	99.72
12.5	22,642,872	535	0.0000	1.0000	99.71
13.5	19,562,498	49,408	0.0025	0.9975	99.71
14.5	15,839,380	569	0.0000	1.0000	99.46
15.5	14,480,148	3,302	0.0002	0.9998	99.46
16.5	12,529,021	5,084	0.0004	0.9996	99.43
17.5	12,585,381	67,188	0.0053	0.9947	99.39
18.5	12,518,728	1,167	0.0001	0.9999	98.86
19.5	12,437,614	2,381	0.0002	0.9998	98.85
20.5	12,566,310	1,388	0.0001	0.9999	98.84
21.5	12,547,999	4,647	0.0004	0.9996	98.82
22.5	12,436,619	768	0.0001	0.9999	98.79
23.5	11,934,633	284	0.0000	1.0000	98.78
24.5	11,701,261	8,438	0.0007	0.9993	98.78
25.5	11,445,899	1,280	0.0001	0.9999	98.71
26.5	11,463,581	11,107	0.0010	0.9990	98.70
27.5	11,198,232	5,707	0.0005	0.9995	98.60
28.5	11,210,138	4,715	0.0004	0.9996	98.55
29.5	11,393,519	14,005	0.0012	0.9988	98.51
30.5	11,140,259	8,406	0.0008	0.9992	98.39
31.5	10,792,493	11,890	0.0011	0.9989	98.31
32.5	9,956,570	6,833	0.0007	0.9993	98.21
33.5	9,074,184	2,103	0.0002	0.9998	98.14
34.5	7,829,349	65,403	0.0084	0.9916	98.12
35.5	6,252,411	1,066	0.0002	0.9998	97.30
36.5	3,983,534	7,556	0.0019	0.9981	97.28
37.5	2,907,370	666	0.0002	0.9998	97.10
38.5	2,556,578	209	0.0001	0.9999	97.07

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1963-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,198,104	1,508	0.0007	0.9993	97.06
40.5	2,041,248	1,408	0.0007	0.9993	97.00
41.5	1,795,971	389	0.0002	0.9998	96.93
42.5	1,710,445	210	0.0001	0.9999	96.91
43.5	1,685,149	204,837	0.1216	0.8784	96.90
44.5	1,310,613	6,512	0.0050	0.9950	85.12
45.5	1,155,333	244	0.0002	0.9998	84.70
46.5	1,116,561	1,002	0.0009	0.9991	84.68
47.5	1,096,096	418	0.0004	0.9996	84.60
48.5	1,064,475	496	0.0005	0.9995	84.57
49.5	533,366	4,037	0.0076	0.9924	84.53
50.5	510,595	20	0.0000	1.0000	83.89
51.5	438,834	450	0.0010	0.9990	83.89
52.5	410,276		0.0000	1.0000	83.80
53.5	379,063	18	0.0000	1.0000	83.80
54.5	141,133		0.0000	1.0000	83.80
55.5	140,013	2,895	0.0207	0.9793	83.80
56.5	113,903		0.0000	1.0000	82.07
57.5	113,903		0.0000	1.0000	82.07
58.5	113,111		0.0000	1.0000	82.07
59.5	113,111		0.0000	1.0000	82.07
60.5					82.07

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004		56,106				56,106-	
2005		39,861				39,861-	
2006		3,473				3,473-	
2007		2,179				2,179-	
2008	35,818	154,974	433		0	154,974-	433-
2009	14,858	144,282	971		0	144,282-	971-
2010		280,996				280,996-	
2011		101,849				101,849-	
2012		93,075				93,075-	
2013		102,708				102,708-	
2014		62,599				62,599-	
2015		818				818-	
2016							
2017	195,539	1,089	1		0	1,089-	1-
2018	152,611	350,646	230		0	350,646-	230-
2019	10,000	1,336,757			0	1,336,757-	
2020		287,318				287,318-	
2021	114,894	144,224	126	32,397	28	111,827-	97-
2022		24,873				24,873-	
2023		20,294				20,294-	
TOTAL	523,721	3,208,120	613	32,397	6	3,175,723-	606-
THREE-YEAR MOVING AVERAGES							
04-06		33,147				33,147-	
05-07		15,171				15,171-	
06-08	11,939	53,542	448		0	53,542-	448-
07-09	16,892	100,478	595		0	100,478-	595-
08-10	16,892	193,417			0	193,417-	
09-11	4,953	175,709			0	175,709-	
10-12		158,640				158,640-	
11-13		99,211				99,211-	
12-14		86,127				86,127-	
13-15		55,375				55,375-	
14-16		21,139				21,139-	
15-17	65,180	636	1		0	636-	1-
16-18	116,050	117,245	101		0	117,245-	101-
17-19	119,383	562,830	471		0	562,830-	471-
18-20	54,204	658,240			0	658,240-	
19-21	41,631	589,433		10,799	26	578,634-	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	38,298	152,138	397	10,799	28	141,339-	369-
21-23	38,298	63,130	165	10,799	28	52,331-	137-
FIVE-YEAR AVERAGE							
19-23	24,979	362,693		6,479	26	356,214-	

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
1963	110,215.90	70.00	1.43	1,576.09	19.19	0.2741	30,215
1965	774.46	70.00	1.43	11.07	20.41	0.2916	226
1967	22,765.09	70.00	1.43	325.54	21.67	0.3096	7,047
1968	1,099.84	70.00	1.43	15.73	22.32	0.3189	351
1969	233,875.19	70.00	1.43	3,344.42	22.98	0.3283	76,779
1970	30,716.68	70.00	1.43	439.25	23.65	0.3379	10,378
1971	27,690.24	70.00	1.43	395.97	24.33	0.3476	9,624
1972	70,738.86	70.00	1.43	1,011.57	25.02	0.3574	25,284
1973	18,489.74	70.00	1.43	264.40	25.72	0.3674	6,794
1974	524,101.25	70.00	1.43	7,494.65	26.43	0.3776	197,885
1975	30,845.51	70.00	1.43	441.09	27.14	0.3877	11,959
1976	19,253.24	70.00	1.43	275.32	27.87	0.3981	7,665
1977	38,138.76	70.00	1.43	545.38	28.61	0.4087	15,588
1978	147,359.02	70.00	1.43	2,107.23	29.35	0.4193	61,786
1979	168,190.93	70.00	1.43	2,405.13	30.11	0.4301	72,346
1980	24,877.86	70.00	1.43	355.75	30.87	0.4410	10,971
1981	84,471.35	70.00	1.43	1,207.94	31.64	0.4520	38,181
1982	242,089.98	70.00	1.43	3,461.89	32.42	0.4631	112,122
1983	154,280.84	70.00	1.43	2,206.22	33.20	0.4743	73,174
1984	355,971.91	70.00	1.43	5,090.40	33.99	0.4856	172,849
1985	348,022.59	70.00	1.43	4,976.72	34.79	0.4970	172,967
1986	1,062,280.07	70.00	1.43	15,190.61	35.60	0.5086	540,244
1987	2,255,919.99	70.00	1.43	32,259.66	36.42	0.5203	1,173,733
1988	1,619,557.75	70.00	1.43	23,159.68	37.24	0.5320	861,605
1989	1,237,064.83	70.00	1.43	17,690.03	38.07	0.5439	672,790
1990	872,618.26	70.00	1.43	12,478.44	38.91	0.5559	485,054
1991	820,777.86	70.00	1.43	11,737.12	39.75	0.5679	466,087
1992	361,684.52	70.00	1.43	5,172.09	40.60	0.5800	209,777
1993	239,617.21	70.00	1.43	3,426.53	41.46	0.5923	141,923
1994	53,682.36	70.00	1.43	767.66	42.32	0.6046	32,455
1995	15,022.68	70.00	1.43	214.82	43.19	0.6170	9,269
1996	282,066.47	70.00	1.43	4,033.55	44.07	0.6296	177,581
1997	53,646.52	70.00	1.43	767.15	44.95	0.6421	34,449
1998	265,287.10	70.00	1.43	3,793.61	45.84	0.6549	173,726
1999	972,608.07	70.00	1.43	13,908.30	46.73	0.6676	649,284
2000	532,309.34	70.00	1.43	7,612.02	47.63	0.6804	362,199
2001	127,858.18	70.00	1.43	1,828.37	48.54	0.6934	88,661
2002	55,966.65	70.00	1.43	800.32	49.45	0.7064	39,537
2003	22,985.14	70.00	1.43	328.69	50.36	0.7194	16,536
2004	251,103.09	70.00	1.43	3,590.77	51.29	0.7327	183,986
2005	24,854.10	70.00	1.43	355.41	52.21	0.7459	18,538

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 361.02 STRUCTURES AND IMPROVEMENTS - EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 70-R3							
NET SALVAGE PERCENT.. -20							
2006	24,429.93	70.00	1.43	349.35	53.14	0.7591	18,546
2007	2,210,069.71	70.00	1.43	31,604.00	54.08	0.7726	1,707,434
2008	1,516,675.70	70.00	1.43	21,688.46	55.02	0.7860	1,192,107
2009	225,686.47	70.00	1.43	3,227.32	55.96	0.7994	180,421
2010	2,486,758.00	70.00	1.43	35,560.64	56.91	0.8130	2,021,734
2011	10,038,116.66	70.00	1.43	143,545.07	57.86	0.8266	8,297,206
2012	7,666.57	70.00	1.43	109.63	58.81	0.8401	6,441
2013	175,913.77	70.00	1.43	2,515.57	59.77	0.8539	150,206
2014	468,087.76	70.00	1.43	6,693.65	60.73	0.8676	406,099
2015	177,296.44	70.00	1.43	2,535.34	61.70	0.8814	156,274
2016	404,455.96	70.00	1.43	5,783.72	62.67	0.8953	362,105
2017	91,331.10	70.00	1.43	1,306.03	63.64	0.9091	83,033
2018	1,037,389.26	70.00	1.43	14,834.67	64.61	0.9230	957,510
2019	279,560.94	70.00	1.43	3,997.72	65.59	0.9370	261,949
2020	772,753.05	70.00	1.43	11,050.37	66.56	0.9509	734,780
2021	78,018.10	70.00	1.43	1,115.66	67.54	0.9649	75,277
2022	297,548.00	70.00	1.43	4,254.94	68.52	0.9789	291,258
2023	285,342.47	70.00	1.43	4,080.40	69.51	0.9930	283,345
	34,357,979.32			491,319.13			24,637,350
NET SALVAGE ADJUSTMENT				98,263.83			4,927,470
	34,357,979.32			589,582.96			29,564,820

COMPOSITE REMAINING LIFE, YEARS.. 50.15

ACCOUNT 362 (FERC): STATION EQUIPMENT

Asset Class EDP36200

This account includes the cost of station equipment, including transformer banks, used for the purpose of changing the characteristics of electricity in connection with its distribution operations. To be considered a retirement unit, an item must have a minimum direct cost of $500.

SERVICE LIFE ANALYSIS:

Discussion:

PG&E retires substation equipment based on condition and performance. Replacement of breakers and transformers from normal use depends on maintenance and spare parts availability. There has been some upgrading due to seismic activity. PG&E is improving bus work for reliability. There have been fewer proactive retirements of transformers in recent years.

Based on discussions with management, expectations of the physical lives of transformers are around 35 to 40 years and the expectations for the physical lives of breakers is around 40 years. However, this does not include the impact of other forces of retirement such as capacity. Due to expectations for significant load growth in the future, retirements due to capacity should be higher than has occurred historical, which supports a shorter service life. PG&E expects a similar or shorter life for distribution transformers than for transmission transformers due to differences in operation.

The statistical analysis indicated average service lives in the 45 to 55-year range. The curves in the upper end of this range tended to have longer tails and maximum lives that are not a reasonable reflection of the mortality characteristics for this account. They also tended to have lower modes than should be expected for this account, as retirements of larger items such as breakers and transformers should be expected in the 35- to 40-year range. Finally, significant additions to the account have occurred during the period 1985 to 2023. The equipment added during these years represents over 94 percent of the investment in the account. Such equipment is not expected to last as long as the transformers, breakers or relays installed prior to the late-1960s due to precise design tolerances for breakers and transformers and changes in technology for relays.

Conclusion:

The currently authorized 53-R1 is no longer as good of a fit of the data for this account and the data indicates a longer service life. The 50-R1 is a good fit of the data and Company outlook for this account. This curve fits the data well through about age 50 (which includes most of the investment), and forecasts an increasing rate of retirement for ages in the 30 to 50-year range, which is consistent with expectations for retirements of larger items such as breakers and transformers. Based on discussions with management, it is also expected that the average service life for distribution substation equipment would be similar to that of transmission substation equipment. The life and curve for this account should therefore be similar to the same equipment in transmission.

Recommendation:

The 50-R1 is the recommended survivor curve for this account.

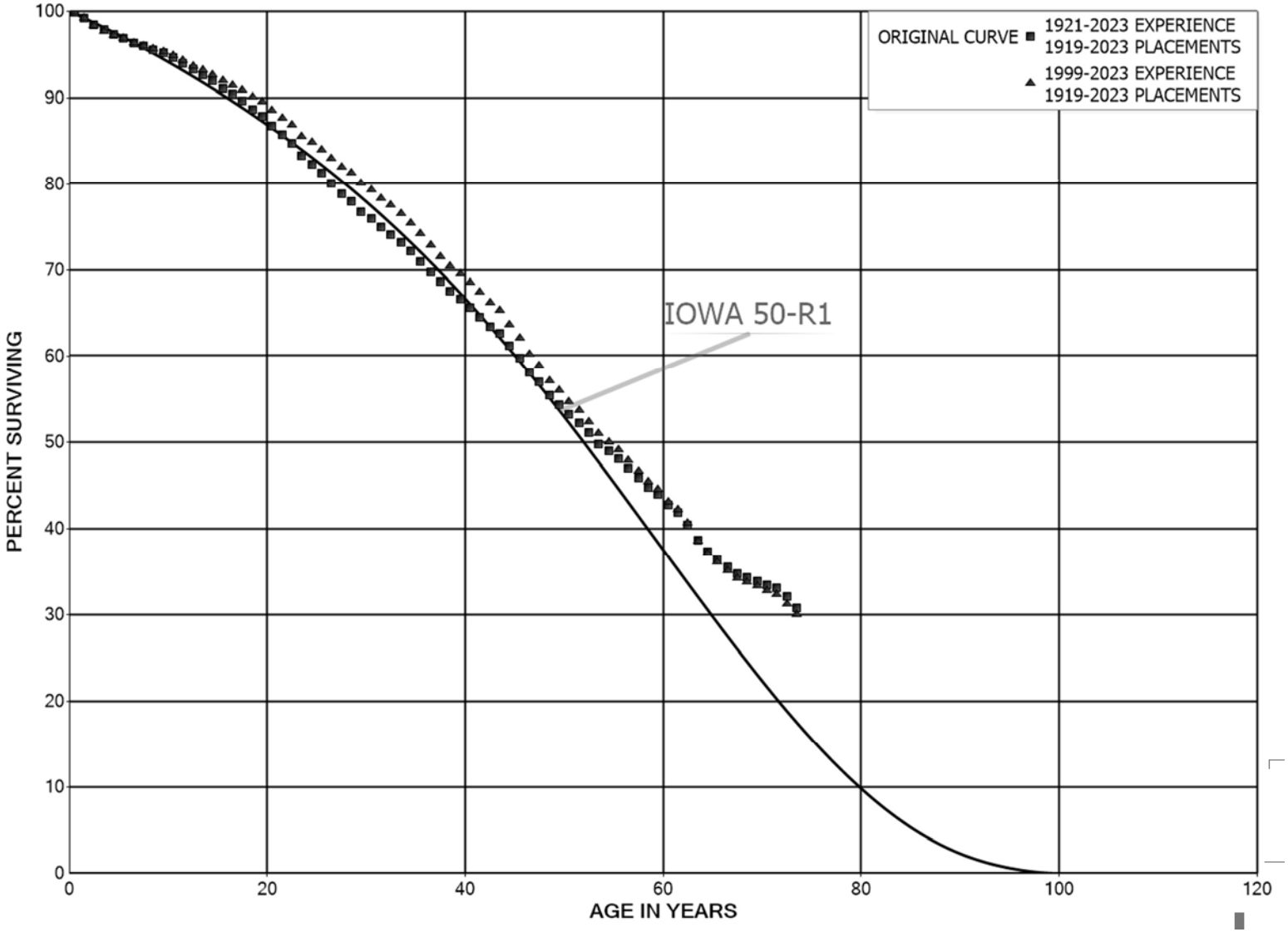
NET SALVAGE ANALYSIS:

Discussion: There is some gross salvage for assets such as transformers. The gross salvage for the years 2004 through 2013, in which there was no recorded gross salvage, is not considered to be indicative of the future experience for this account. Instead, the more recent years, in which gross salvage has been less than 5 percent, are considered to be more indicative of the expected gross salvage for this account. Cost of removal has consistently exceeded gross salvage. For example, in 2017 the gross salvage was 1 percent, but the cost of removal was 109 percent. Cost of removal has slightly decreased recently but has exceeded 100 percent in some recent years. The overall average for the analysis of the years 2004-2023 is (57) percent and the most recent 5-year average was (41) percent. The currently authorized net salvage estimate is (45) percent. However, an estimate of (60) percent was proposed in the previous depreciation study.

Conclusion: Cost of removal has increased over time for this account, which supports a more negative net salvage estimate. Removal costs have increased due to factors such as stricter disposal requirements, increased safety precautions, permitting requirements, and environmental restrictions. The overall data supports an estimate of (60) percent net salvage.

Recommendation: Change the currently authorized net salvage estimate from (45) to (60) percent. The (60) percent net salvage estimate is an appropriate change when compared to the historical data. This is the same estimate as recommended in the previous depreciation study.

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT
ACCOUNT 362 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1921-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,177,571,447	8,202,314	0.0016	0.9984	100.00
0.5	4,878,145,266	30,184,466	0.0062	0.9938	99.84
1.5	4,666,292,084	36,997,351	0.0079	0.9921	99.22
2.5	4,421,651,277	29,506,017	0.0067	0.9933	98.44
3.5	4,161,942,543	20,361,686	0.0049	0.9951	97.78
4.5	3,907,046,878	17,176,881	0.0044	0.9956	97.30
5.5	3,717,285,228	20,787,402	0.0056	0.9944	96.87
6.5	3,527,205,371	15,261,066	0.0043	0.9957	96.33
7.5	3,316,195,127	13,005,780	0.0039	0.9961	95.92
8.5	3,073,674,539	12,969,232	0.0042	0.9958	95.54
9.5	2,898,909,009	17,100,362	0.0059	0.9941	95.14
10.5	2,731,673,701	17,216,118	0.0063	0.9937	94.58
11.5	2,443,624,344	17,703,224	0.0072	0.9928	93.98
12.5	2,235,203,931	15,191,226	0.0068	0.9932	93.30
13.5	2,066,941,679	16,091,786	0.0078	0.9922	92.66
14.5	1,870,683,967	16,931,971	0.0091	0.9909	91.94
15.5	1,712,151,579	14,244,166	0.0083	0.9917	91.11
16.5	1,596,556,054	13,057,638	0.0082	0.9918	90.35
17.5	1,494,871,262	15,831,860	0.0106	0.9894	89.61
18.5	1,409,645,759	12,966,464	0.0092	0.9908	88.66
19.5	1,342,343,803	16,524,193	0.0123	0.9877	87.85
20.5	1,273,586,215	15,426,426	0.0121	0.9879	86.77
21.5	1,210,985,678	14,497,640	0.0120	0.9880	85.72
22.5	1,131,576,578	18,713,315	0.0165	0.9835	84.69
23.5	1,042,833,238	12,196,553	0.0117	0.9883	83.29
24.5	955,768,992	12,013,402	0.0126	0.9874	82.32
25.5	844,005,368	12,479,015	0.0148	0.9852	81.28
26.5	734,072,592	11,420,999	0.0156	0.9844	80.08
27.5	704,929,808	8,175,032	0.0116	0.9884	78.83
28.5	669,597,754	10,368,953	0.0155	0.9845	77.92
29.5	615,555,413	6,428,207	0.0104	0.9896	76.71
30.5	579,838,145	7,355,252	0.0127	0.9873	75.91
31.5	537,111,896	6,259,729	0.0117	0.9883	74.95
32.5	491,523,597	6,327,889	0.0129	0.9871	74.07
33.5	451,941,655	5,955,962	0.0132	0.9868	73.12
34.5	408,158,947	6,625,882	0.0162	0.9838	72.16
35.5	385,780,809	6,568,379	0.0170	0.9830	70.99
36.5	357,730,144	6,226,416	0.0174	0.9826	69.78
37.5	324,861,140	5,056,941	0.0156	0.9844	68.56
38.5	299,718,371	3,992,738	0.0133	0.9867	67.50

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1921-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	289,238,873	4,102,390	0.0142	0.9858	66.60
40.5	282,056,850	4,897,356	0.0174	0.9826	65.65
41.5	273,248,279	4,616,751	0.0169	0.9831	64.51
42.5	259,090,583	3,445,166	0.0133	0.9867	63.42
43.5	243,765,845	5,566,751	0.0228	0.9772	62.58
44.5	230,678,863	5,238,660	0.0227	0.9773	61.15
45.5	219,705,729	6,169,034	0.0281	0.9719	59.76
46.5	202,030,520	4,111,562	0.0204	0.9796	58.08
47.5	182,039,177	4,961,748	0.0273	0.9727	56.90
48.5	158,112,371	3,047,283	0.0193	0.9807	55.35
49.5	144,576,272	3,041,844	0.0210	0.9790	54.28
50.5	132,377,346	2,382,702	0.0180	0.9820	53.14
51.5	121,824,868	2,709,780	0.0222	0.9778	52.18
52.5	108,874,845	2,706,532	0.0249	0.9751	51.02
53.5	101,988,893	1,753,403	0.0172	0.9828	49.76
54.5	93,417,224	1,678,029	0.0180	0.9820	48.90
55.5	85,456,387	1,982,876	0.0232	0.9768	48.02
56.5	79,644,053	1,839,662	0.0231	0.9769	46.91
57.5	73,434,437	1,802,604	0.0245	0.9755	45.82
58.5	66,898,106	1,113,520	0.0166	0.9834	44.70
59.5	59,789,381	1,701,276	0.0285	0.9715	43.96
60.5	55,357,863	1,092,079	0.0197	0.9803	42.70
61.5	51,400,392	1,766,233	0.0344	0.9656	41.86
62.5	46,142,130	2,126,880	0.0461	0.9539	40.42
63.5	41,722,935	1,353,525	0.0324	0.9676	38.56
64.5	39,136,597	979,982	0.0250	0.9750	37.31
65.5	36,273,970	874,141	0.0241	0.9759	36.38
66.5	32,785,802	721,865	0.0220	0.9780	35.50
67.5	30,082,984	333,541	0.0111	0.9889	34.72
68.5	27,368,273	371,680	0.0136	0.9864	34.33
69.5	23,319,676	354,339	0.0152	0.9848	33.87
70.5	18,919,362	192,147	0.0102	0.9898	33.35
71.5	15,670,630	474,778	0.0303	0.9697	33.01
72.5	12,256,177	478,583	0.0390	0.9610	32.01
73.5	10,122,563	216,107	0.0213	0.9787	30.76
74.5	8,630,060	178,333	0.0207	0.9793	30.11
75.5	7,523,037	172,550	0.0229	0.9771	29.48
76.5	7,136,797	411,808	0.0577	0.9423	28.81
77.5	6,442,357	322,835	0.0501	0.9499	27.14
78.5	5,961,258	136,814	0.0230	0.9770	25.78

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1921-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,720,752	127,442	0.0223	0.9777	25.19
80.5	5,358,758	67,341	0.0126	0.9874	24.63
81.5	4,961,134	51,333	0.0103	0.9897	24.32
82.5	4,697,593	116,163	0.0247	0.9753	24.07
83.5	4,359,414	80,136	0.0184	0.9816	23.48
84.5	3,858,454	104,825	0.0272	0.9728	23.04
85.5	3,629,312	128,304	0.0354	0.9646	22.42
86.5	3,420,730	233,975	0.0684	0.9316	21.63
87.5	3,095,944	164,997	0.0533	0.9467	20.15
88.5	2,869,009	150,861	0.0526	0.9474	19.07
89.5	2,637,616	39,258	0.0149	0.9851	18.07
90.5	2,446,912	56,548	0.0231	0.9769	17.80
91.5	2,239,854	29,272	0.0131	0.9869	17.39
92.5	1,788,391	32,633	0.0182	0.9818	17.16
93.5	1,417,931	37,723	0.0266	0.9734	16.85
94.5	1,181,811	20,197	0.0171	0.9829	16.40
95.5	1,072,531	5,679	0.0053	0.9947	16.12
96.5	865,185	3,082	0.0036	0.9964	16.03
97.5	345,360	516	0.0015	0.9985	15.98
98.5	174,684	920	0.0053	0.9947	15.95
99.5	109,229	5,761	0.0527	0.9473	15.87
100.5	86,088	32	0.0004	0.9996	15.03
101.5	39,157		0.0000	1.0000	15.03
102.5	36,348	74	0.0020	0.9980	15.03
103.5	36,274	70	0.0019	0.9981	15.00
104.5					14.97

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,011,650,048	6,079,601	0.0015	0.9985	100.00
0.5	3,825,756,717	25,616,053	0.0067	0.9933	99.85
1.5	3,728,743,191	32,156,967	0.0086	0.9914	99.18
2.5	3,512,015,044	24,326,647	0.0069	0.9931	98.32
3.5	3,288,697,821	15,111,325	0.0046	0.9954	97.64
4.5	3,087,585,535	12,259,504	0.0040	0.9960	97.19
5.5	2,936,448,316	16,012,714	0.0055	0.9945	96.81
6.5	2,793,312,895	10,532,257	0.0038	0.9962	96.28
7.5	2,635,903,500	8,255,830	0.0031	0.9969	95.92
8.5	2,437,692,047	8,040,077	0.0033	0.9967	95.62
9.5	2,315,754,342	12,206,983	0.0053	0.9947	95.30
10.5	2,173,944,935	12,063,098	0.0055	0.9945	94.80
11.5	1,917,283,250	12,319,935	0.0064	0.9936	94.27
12.5	1,749,025,619	9,383,884	0.0054	0.9946	93.67
13.5	1,612,858,166	9,902,408	0.0061	0.9939	93.17
14.5	1,431,071,074	10,574,317	0.0074	0.9926	92.59
15.5	1,284,166,965	7,860,578	0.0061	0.9939	91.91
16.5	1,181,179,070	6,787,015	0.0057	0.9943	91.35
17.5	1,098,941,607	9,409,614	0.0086	0.9914	90.82
18.5	1,037,205,292	6,737,015	0.0065	0.9935	90.04
19.5	987,036,131	10,405,094	0.0105	0.9895	89.46
20.5	933,495,848	9,309,190	0.0100	0.9900	88.52
21.5	892,961,455	8,348,413	0.0093	0.9907	87.63
22.5	842,146,276	12,640,561	0.0150	0.9850	86.81
23.5	788,940,523	6,653,973	0.0084	0.9916	85.51
24.5	726,737,552	6,857,787	0.0094	0.9906	84.79
25.5	634,830,037	7,664,436	0.0121	0.9879	83.99
26.5	541,712,584	6,819,835	0.0126	0.9874	82.98
27.5	534,691,570	4,522,739	0.0085	0.9915	81.93
28.5	509,071,911	7,646,169	0.0150	0.9850	81.24
29.5	468,818,896	4,227,816	0.0090	0.9910	80.02
30.5	445,950,900	5,434,098	0.0122	0.9878	79.30
31.5	413,076,528	4,543,806	0.0110	0.9890	78.33
32.5	376,705,246	4,907,512	0.0130	0.9870	77.47
33.5	346,363,131	4,622,398	0.0133	0.9867	76.46
34.5	313,637,565	5,342,328	0.0170	0.9830	75.44
35.5	298,288,554	5,274,699	0.0177	0.9823	74.15
36.5	276,766,294	5,070,319	0.0183	0.9817	72.84
37.5	250,931,810	4,015,513	0.0160	0.9840	71.51
38.5	230,502,697	2,941,898	0.0128	0.9872	70.36

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	223,235,350	2,968,291	0.0133	0.9867	69.47
40.5	221,101,480	3,841,414	0.0174	0.9826	68.54
41.5	217,944,165	3,745,616	0.0172	0.9828	67.35
42.5	208,018,500	2,731,818	0.0131	0.9869	66.19
43.5	197,312,064	4,997,686	0.0253	0.9747	65.32
44.5	191,604,428	4,717,685	0.0246	0.9754	63.67
45.5	188,790,649	5,828,556	0.0309	0.9691	62.10
46.5	176,919,816	3,891,204	0.0220	0.9780	60.18
47.5	162,693,904	4,820,613	0.0296	0.9704	58.86
48.5	141,707,476	2,979,795	0.0210	0.9790	57.12
49.5	130,496,236	2,984,894	0.0229	0.9771	55.92
50.5	121,964,632	2,350,856	0.0193	0.9807	54.64
51.5	112,140,064	2,686,596	0.0240	0.9760	53.58
52.5	99,709,382	2,685,510	0.0269	0.9731	52.30
53.5	93,200,515	1,665,880	0.0179	0.9821	50.89
54.5	84,911,825	1,609,813	0.0190	0.9810	49.98
55.5	77,518,263	1,953,066	0.0252	0.9748	49.03
56.5	72,616,164	1,820,803	0.0251	0.9749	47.80
57.5	66,718,697	1,791,915	0.0269	0.9731	46.60
58.5	60,485,587	1,113,520	0.0184	0.9816	45.35
59.5	54,319,282	1,701,276	0.0313	0.9687	44.51
60.5	50,279,231	1,092,079	0.0217	0.9783	43.12
61.5	46,476,754	1,766,233	0.0380	0.9620	42.18
62.5	41,346,665	2,126,880	0.0514	0.9486	40.58
63.5	37,039,795	1,353,525	0.0365	0.9635	38.49
64.5	34,545,466	979,982	0.0284	0.9716	37.09
65.5	31,975,835	874,141	0.0273	0.9727	36.03
66.5	28,772,775	721,865	0.0251	0.9749	35.05
67.5	26,764,167	333,541	0.0125	0.9875	34.17
68.5	24,630,486	371,680	0.0151	0.9849	33.74
69.5	20,981,815	354,339	0.0169	0.9831	33.23
70.5	16,841,559	192,147	0.0114	0.9886	32.67
71.5	13,973,604	474,778	0.0340	0.9660	32.30
72.5	11,434,413	478,583	0.0419	0.9581	31.20
73.5	9,571,005	216,107	0.0226	0.9774	29.90
74.5	8,277,274	178,333	0.0215	0.9785	29.22
75.5	7,328,081	172,550	0.0235	0.9765	28.59
76.5	7,069,586	411,808	0.0583	0.9417	27.92
77.5	6,386,146	322,835	0.0506	0.9494	26.29
78.5	5,905,047	136,814	0.0232	0.9768	24.96

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC PLANT

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023 EXPERIENCE BAND 1999-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	5,720,752	127,442	0.0223	0.9777	24.39
80.5	5,358,758	67,341	0.0126	0.9874	23.84
81.5	4,961,134	51,333	0.0103	0.9897	23.54
82.5	4,697,593	116,163	0.0247	0.9753	23.30
83.5	4,359,414	80,136	0.0184	0.9816	22.72
84.5	3,858,454	104,825	0.0272	0.9728	22.31
85.5	3,629,312	128,304	0.0354	0.9646	21.70
86.5	3,420,730	233,975	0.0684	0.9316	20.93
87.5	3,095,944	164,997	0.0533	0.9467	19.50
88.5	2,869,009	150,861	0.0526	0.9474	18.46
89.5	2,637,616	39,258	0.0149	0.9851	17.49
90.5	2,446,912	56,548	0.0231	0.9769	17.23
91.5	2,239,854	29,272	0.0131	0.9869	16.83
92.5	1,788,391	32,633	0.0182	0.9818	16.61
93.5	1,417,931	37,723	0.0266	0.9734	16.31
94.5	1,181,811	20,197	0.0171	0.9829	15.87
95.5	1,072,531	5,679	0.0053	0.9947	15.60
96.5	865,185	3,082	0.0036	0.9964	15.52
97.5	345,360	516	0.0015	0.9985	15.47
98.5	174,684	920	0.0053	0.9947	15.44
99.5	109,229	5,761	0.0527	0.9473	15.36
100.5	86,088	32	0.0004	0.9996	14.55
101.5	39,157		0.0000	1.0000	14.55
102.5	36,348	74	0.0020	0.9980	14.55
103.5	36,274	70	0.0019	0.9981	14.52
104.5					14.49

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2004	23,277,255	6,101,591	26		0	6,101,591-	26-
2005	8,710,737	4,829,053	55		0	4,829,053-	55-
2006	7,805,199	7,383,204	95		0	7,383,204-	95-
2007	8,527,810	5,842,056	69		0	5,842,056-	69-
2008	3,088,204	5,887,890	191		0	5,887,890-	191-
2009	35,073,188	12,192,298	35		0	12,192,298-	35-
2010	5,784,625	8,618,512	149		0	8,618,512-	149-
2011	7,281,356	7,897,880	108		0	7,897,880-	108-
2012	9,842,282	17,065,195	173		0	17,065,195-	173-
2013	5,253,904	8,212,019	156		0	8,212,019-	156-
2014	11,726,777	9,693,392	83	336,310	3	9,357,081-	80-
2015	18,133,349	8,305,514	46	478,710	3	7,826,804-	43-
2016	17,562,145	18,959,278	108	251,436	1	18,707,842-	107-
2017	18,194,394	19,875,987	109	226,978	1	19,649,009-	108-
2018	33,300,743	18,032,505	54	212,345	1	17,820,160-	54-
2019	35,008,627	21,866,209	62	299,222	1	21,566,987-	62-
2020	47,621,797	17,092,419	36	219,694	0	16,872,724-	35-
2021	43,600,414	17,022,515	39	1,508,855	3	15,513,660-	36-
2022	43,130,321	17,956,088	42	437,357	1	17,518,731-	41-
2023	45,666,454	17,168,693	38	143,231	0	17,025,462-	37-
TOTAL	428,589,582	250,002,298	58	4,114,138	1	245,888,160-	57-
THREE-YEAR MOVING AVERAGES							
04-06	13,264,397	6,104,616	46		0	6,104,616-	46-
05-07	8,347,915	6,018,104	72		0	6,018,104-	72-
06-08	6,473,738	6,371,050	98		0	6,371,050-	98-
07-09	15,563,067	7,974,081	51		0	7,974,081-	51-
08-10	14,648,672	8,899,567	61		0	8,899,567-	61-
09-11	16,046,390	9,569,563	60		0	9,569,563-	60-
10-12	7,636,088	11,193,863	147		0	11,193,863-	147-
11-13	7,459,181	11,058,365	148		0	11,058,365-	148-
12-14	8,940,988	11,656,869	130	112,103	1	11,544,765-	129-
13-15	11,704,677	8,736,975	75	271,673	2	8,465,301-	72-
14-16	15,807,424	12,319,394	78	355,485	2	11,963,909-	76-
15-17	17,963,296	15,713,593	87	319,041	2	15,394,552-	86-
16-18	23,019,094	18,955,923	82	230,253	1	18,725,670-	81-
17-19	28,834,588	19,924,900	69	246,182	1	19,678,719-	68-
18-20	38,643,722	18,997,044	49	243,754	1	18,753,290-	49-
19-21	42,076,946	18,660,381	44	675,924	2	17,984,457-	43-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	44,784,177	17,357,007	39	721,969	2	16,635,039-	37-
21-23	44,132,396	17,382,432	39	696,481	2	16,685,951-	38-
FIVE-YEAR AVERAGE							
19-23	43,005,523	18,221,185	42	521,672	1	17,699,513-	41-

PACIFIC GAS AND ELECTRIC COMPANY
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ACCOUNT 362.00 STATION EQUIPMENT

CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -60							
1919	36,874.81						
1921	2,860.60						
1922	47,443.45						
1923	17,681.90						
1924	65,453.51	50.00	2.00	1,309.07	0.37	0.0074	484
1925	172,269.46	50.00	2.00	3,445.39	0.67	0.0134	2,308
1926	522,250.26	50.00	2.00	10,445.01	1.00	0.0200	10,445
1927	204,650.47	50.00	2.00	4,093.01	1.33	0.0266	5,444
1928	91,137.44	50.00	2.00	1,822.75	1.66	0.0332	3,026
1929	201,117.13	50.00	2.00	4,022.34	2.00	0.0400	8,045
1930	340,991.64	50.00	2.00	6,819.83	2.34	0.0468	15,958
1931	426,935.19	50.00	2.00	8,538.70	2.67	0.0534	22,798
1932	152,130.29	50.00	2.00	3,042.61	2.98	0.0596	9,067
1933	152,572.55	50.00	2.00	3,051.45	3.29	0.0658	10,039
1934	81,101.39	50.00	2.00	1,622.03	3.59	0.0718	5,823
1935	62,718.68	50.00	2.00	1,254.37	3.89	0.0778	4,880
1936	91,456.77	50.00	2.00	1,829.14	4.18	0.0836	7,646
1937	80,971.21	50.00	2.00	1,619.42	4.48	0.0896	7,255
1938	126,703.20	50.00	2.00	2,534.06	4.78	0.0956	12,113
1939	425,361.93	50.00	2.00	8,507.24	5.08	0.1016	43,217
1940	223,471.65	50.00	2.00	4,469.43	5.38	0.1076	24,046
1941	213,650.96	50.00	2.00	4,273.02	5.69	0.1138	24,313
1942	333,661.87	50.00	2.00	6,673.24	6.00	0.1200	40,039
1943	236,208.96	50.00	2.00	4,724.18	6.31	0.1262	29,810
1944	104,399.52	50.00	2.00	2,087.99	6.63	0.1326	13,843
1945	159,898.18	50.00	2.00	3,197.96	6.95	0.1390	22,226
1946	283,915.61	50.00	2.00	5,678.31	7.28	0.1456	41,338
1947	215,033.97	50.00	2.00	4,300.68	7.61	0.1522	32,728
1948	933,184.34	50.00	2.00	18,663.69	7.95	0.1590	148,376
1949	1,282,273.97	50.00	2.00	25,645.48	8.29	0.1658	212,601
1950	1,662,910.37	50.00	2.00	33,258.21	8.64	0.1728	287,351
1951	2,951,557.83	50.00	2.00	59,031.16	8.99	0.1798	530,690
1952	3,068,013.58	50.00	2.00	61,360.27	9.35	0.1870	573,719
1953	4,055,199.27	50.00	2.00	81,103.99	9.71	0.1942	787,520
1954	3,690,462.43	50.00	2.00	73,809.25	10.08	0.2016	743,997
1955	2,355,922.48	50.00	2.00	47,118.45	10.45	0.2090	492,388
1956	1,987,707.02	50.00	2.00	39,754.14	10.82	0.2164	430,140
1957	2,622,387.21	50.00	2.00	52,447.74	11.21	0.2242	587,939
1958	1,888,575.81	50.00	2.00	37,771.52	11.59	0.2318	437,772
1959	1,235,283.85	50.00	2.00	24,705.68	11.99	0.2398	296,221
1960	2,297,928.97	50.00	2.00	45,958.58	12.39	0.2478	569,427

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -60							
1961	3,497,730.17	50.00	2.00	69,954.60	12.79	0.2558	894,719
1962	2,872,628.83	50.00	2.00	57,452.58	13.20	0.2640	758,374
1963	2,736,911.11	50.00	2.00	54,738.22	13.62	0.2724	745,535
1964	5,988,857.06	50.00	2.00	119,777.14	14.04	0.2808	1,681,671
1965	4,728,279.48	50.00	2.00	94,565.59	14.47	0.2894	1,368,364
1966	4,364,275.87	50.00	2.00	87,285.52	14.90	0.2980	1,300,554
1967	3,825,316.47	50.00	2.00	76,506.33	15.34	0.3068	1,173,607
1968	6,253,463.82	50.00	2.00	125,069.28	15.79	0.3158	1,974,844
1969	6,803,664.12	50.00	2.00	136,073.28	16.24	0.3248	2,209,830
1970	4,084,204.06	50.00	2.00	81,684.08	16.70	0.3340	1,364,124
1971	10,225,585.96	50.00	2.00	204,511.72	17.17	0.3434	3,511,466
1972	8,157,867.15	50.00	2.00	163,157.34	17.64	0.3528	2,878,096
1973	9,143,790.85	50.00	2.00	182,875.82	18.12	0.3624	3,313,710
1974	10,457,615.10	50.00	2.00	209,152.30	18.61	0.3722	3,892,324
1975	18,933,497.20	50.00	2.00	378,669.94	19.10	0.3820	7,232,596
1976	15,855,894.39	50.00	2.00	317,117.89	19.60	0.3920	6,215,511
1977	11,488,984.46	50.00	2.00	229,779.69	20.11	0.4022	4,620,870
1978	5,723,277.27	50.00	2.00	114,465.55	20.62	0.4124	2,360,280
1979	7,507,307.70	50.00	2.00	150,146.15	21.14	0.4228	3,174,090
1980	11,860,312.84	50.00	2.00	237,206.26	21.67	0.4334	5,140,260
1981	9,525,147.37	50.00	2.00	190,502.95	22.20	0.4440	4,229,165
1982	3,893,585.90	50.00	2.00	77,871.72	22.74	0.4548	1,770,803
1983	3,082,460.57	50.00	2.00	61,649.21	23.29	0.4658	1,435,810
1984	6,466,744.34	50.00	2.00	129,334.89	23.85	0.4770	3,084,637
1985	20,050,952.17	50.00	2.00	401,019.04	24.41	0.4882	9,788,875
1986	26,597,328.98	50.00	2.00	531,946.58	24.98	0.4996	13,288,026
1987	21,227,591.80	50.00	2.00	424,551.84	25.55	0.5110	10,847,299
1988	15,726,567.51	50.00	2.00	314,531.35	26.14	0.5228	8,221,849
1989	37,763,581.07	50.00	2.00	755,271.62	26.73	0.5346	20,188,410
1990	33,199,301.24	50.00	2.00	663,986.02	27.32	0.5464	18,140,098
1991	39,261,775.05	50.00	2.00	785,235.50	27.93	0.5586	21,931,628
1992	35,300,896.22	50.00	2.00	706,017.92	28.53	0.5706	20,142,691
1993	29,239,842.24	50.00	2.00	584,796.84	29.15	0.5830	17,046,828
1994	43,595,900.90	50.00	2.00	871,918.02	29.77	0.5954	25,956,999
1995	27,107,379.40	50.00	2.00	542,147.59	30.40	0.6080	16,481,287
1996	17,684,321.85	50.00	2.00	353,686.44	31.03	0.6206	10,974,890
1997	97,283,645.13	50.00	2.00	1,945,672.90	31.67	0.6334	61,619,461
1998	99,505,901.48	50.00	2.00	1,990,118.03	32.31	0.6462	64,300,714
1999	74,742,717.00	50.00	2.00	1,494,854.34	32.96	0.6592	49,270,399
2000	69,910,178.63	50.00	2.00	1,398,203.57	33.61	0.6722	46,993,622
2001	64,800,747.35	50.00	2.00	1,296,014.95	34.27	0.6854	44,414,432

PACIFIC GAS AND ELECTRIC COMPANY
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CALCULATION OF COMPOSITE REMAINING LIFE
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2023

YEAR	ORIGINAL COST	AVG. LIFE	--ANNUAL ACCRUAL-- RATE	AMOUNT	REM. LIFE	--FUTURE ACCRUALS-- FACTOR	AMOUNT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SURVIVOR CURVE.. IOWA 50-R1							
NET SALVAGE PERCENT.. -60							
2002	47,097,991.13	50.00	2.00	941,959.82	34.93	0.6986	32,902,657
2003	52,150,802.11	50.00	2.00	1,043,016.04	35.60	0.7120	37,131,371
2004	54,249,746.76	50.00	2.00	1,084,994.94	36.26	0.7252	39,341,916
2005	69,283,931.64	50.00	2.00	1,385,678.63	36.94	0.7388	51,186,969
2006	88,473,806.73	50.00	2.00	1,769,476.13	37.61	0.7522	66,549,997
2007	101,190,388.60	50.00	2.00	2,023,807.77	38.29	0.7658	77,491,600
2008	141,382,577.42	50.00	2.00	2,827,651.55	38.98	0.7796	110,221,857
2009	179,881,140.27	50.00	2.00	3,597,622.81	39.66	0.7932	142,681,720
2010	152,842,151.61	50.00	2.00	3,056,843.03	40.35	0.8070	123,343,616
2011	189,137,411.33	50.00	2.00	3,782,748.23	41.04	0.8208	155,243,987
2012	270,264,551.26	50.00	2.00	5,405,291.03	41.74	0.8348	225,616,847
2013	149,267,668.13	50.00	2.00	2,985,353.36	42.43	0.8486	126,668,543
2014	157,845,402.93	50.00	2.00	3,156,908.06	43.13	0.8626	136,157,445
2015	229,535,113.89	50.00	2.00	4,590,702.28	43.84	0.8768	201,256,388
2016	180,663,700.60	50.00	2.00	3,613,274.01	44.55	0.8910	160,971,357
2017	169,034,014.75	50.00	2.00	3,380,680.30	45.26	0.9052	153,009,590
2018	172,329,717.14	50.00	2.00	3,446,594.34	45.98	0.9196	158,474,408
2019	234,193,882.87	50.00	2.00	4,683,877.66	46.70	0.9340	218,737,087
2020	225,293,546.04	50.00	2.00	4,505,870.92	47.43	0.9486	213,713,458
2021	207,960,482.07	50.00	2.00	4,159,209.64	48.16	0.9632	200,307,536
2022	180,375,426.40	50.00	2.00	3,607,508.53	48.89	0.9778	176,371,092
2023	280,072,561.72	50.00	2.00	5,601,451.23	49.63	0.9926	278,000,025
	4,498,106,375.24			89,960,030.30			3,617,813,246
NET SALVAGE ADJUSTMENT				53,976,018.18			2,170,687,948
	4,498,106,375.24			143,936,048.48			5,788,501,194

COMPOSITE REMAINING LIFE, YEARS.. 40.22