



Pacific Gas and Electric Company 2027 GRC

A.25-05-009

TURN HEARING EXHIBIT

TURN Ex-115

Allison Neves, PG&E

Response of PG&E to TURN 163

PACIFIC GAS AND ELECTRIC COMPANY
2027 General Rate Case Phase I
Application 25-05-009
Data Response

PG&E Data Request No.:	TURN_163-Q001
PG&E File Name:	GRC-2027-Phi_DR_TURN_163-Q001
Request Date:	April 30, 2026
Requester DR No.:	163
Requesting Party:	The Utility Reform Network
Requester:	Bob Finkelstein
Date Sent:	May 8, 2026
PG&E Witness(es):	Rebecca Madsen – Finance

SUBJECT: VEBA REPURPOSING RATEMAKING

QUESTION 001

At page 4-23 of PG&E-8, the testimony describes the ratemaking that would apply to record any amounts transferred from the VEBA trust under PG&E’s repurposing proposal if there is a Medical Balancing Account (MBA) in place. Please describe the ratemaking that would apply to record any amounts transferred from the VEBA trust under PG&E’s repurposing proposal in the absence of an MBA. Please include in the response the identification of each balancing or other regulatory account that would be used for this purpose.

ANSWER 001

In absence of using a Medical Balancing Accounts (MBAs) for PG&E’s Alternative Request, the amount PG&E would recover from customers through rates on a forecast basis would be the net of (1) the adopted revenue requirements for the Alternative Request shown in Line 1, “2027 Forecast”, less (2) Line 3, “Total Repurposing (2028-2030)” of Table 4-6 of PG&E’s Exhibit (PG&E-8, Chapter 4).

These net costs are considered common and general costs, the recovery of which is allocated to all PG&E’s functional areas¹. PG&E proposes to allocate these common costs across PG&E’s base General Rate Case (GRC) revenue requirements using the authorized labor allocation factors as approved in a final decision for this proceeding.

PG&E proposes to use its existing revenue adjustment mechanisms to recover the net adopted revenue requirements through the related rate components/revenue adjustment mechanisms over which common costs are allocated, as shown in the table below. PG&E will utilize the existing accounting procedures used to record and recover the adopted GRC revenue requirement.

¹ The Federal Energy Regulatory Commission (FERC) jurisdictional portion of the allocated revenue requirements is not included in PG&E’s 2027 GRC Application. PG&E recovers FERC-jurisdictional electric transmission cost of service through a formula rate included in PG&E’s Transmission Owner (TO) Tariff.

Component	Revenue Adjustment Mechanisms for Recovery	Preliminary Statement
Electric Distribution	Distribution Revenue Adjustment Mechanism (DRAM)	ELEC PRELIM CZ
Electric Generation	Energy Resource Recovery Account (ERRA)	ELEC PRELIM CP
	New System Generation Balancing Account (NSGBA)	ELEC PRELIM FS
	Portfolio Allocation Balancing Account (PABA)	ELEC PRELIM HS
Gas Distribution	Core Fixed Cost Account (CFCA), Distribution Subaccount	GAS PRELIM F
	Noncore Customer Class Charge Account (NCA), Distribution Subaccount	GAS PRELIM J
Gas Transmission and Storage (GT&S)	CFCA, Core Cost Subaccount	GAS PRELIM F
	NCA, Noncore Subaccount	GAS PRELIM J
Gas Local Transmission	CFCA, Core Cost Subaccount	GAS PRELIM F
	NCA, Local Transmission Subaccount	GAS PRELIM J