



Pacific Gas and Electric Company 2027 GRC

A.25-05-009

TURN HEARING EXHIBIT

TURN Ex-117

Rebecca Madsen, PG&E

Revised Response of PG&E to TURN DR 107, Questions 2 and 3

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

PG&E Data Request No.:	TURN_107-Q002
PG&E File Name:	GRC-2027-Phi_DR_TURN_107-Q002Rev02
Request Date:	January 9, 2026
Requester DR No.:	107
Requesting Party:	The Utility Reform Network
Requester:	Bob Finkelstein
Date Sent:	January 26, 2026 (Original) April 28, 2026 (Revised 02)
PG&E Witness(es):	Various – None

SUBJECT: PG&E-10, CHAPTER 16 (BALANCING ACCOUNTS) AND PG&E-4, CHAPTER

QUESTION 002

Regarding Table 16-1 (Summary of Continuing Accounts with no Modifications) on pages 16-3 through 16-6, for each year from 2020 through 2025, inclusive, please provide the following information:

- a. For each account that is a balancing account, the authorized amount of costs and the recorded amount of costs. For the balancing accounts that include capital expenditures, please break out the costs by capital expenditures and O&M expense and provide the capital revenue requirement associated with the capital expenditures.
- b. For each account that is a memorandum account, the recorded amount of costs. For the memorandum accounts that include capital expenditures, please break out the costs by capital expenditures and O&M expense and provide the capital revenue requirement associated with the capital expenditures.

ANSWER 002 REVISED 02

Please refer to “GRC-2027-Phi_DR_TURN_107-Q002Rev02Atch01” for the requested information on balancing and memorandum accounts. “N/A” is inputted for cells in which the request is not applicable, for example if the account had not yet been established in that year or the type of cost is not permitted per the related preliminary statement.

PG&E objects to this request to the extent it seeks 2025 recorded costs prior to the deadline set forth in the Assigned Commissioner’s Scoping Memo and Ruling (dated July 31, 2025). The Scoping Memo and Ruling directs PG&E to provide 2025 recorded costs by March 13, 2026.

Please note that memorandum account costs are subject to change upon final reviews prior to being included in cost recovery filings. They have not been included in the company’s revenue requirements.

GRC-2027-PH1 DR_TURN_107-Q002Rev02Achl01
 Questions 23 and 2b
 Exhibit (PG&E-10), Chapter 16 (Balancing Accounts)
 Table 16-1: Summary of Continuing Accounts with no Modifications

Line Number	Account Name	2020				2021				2022				2023				2024			
		Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure
1	Balancing Charge Account (BCA)	\$0	\$355,003	N/A	N/A	\$0	\$13,375,025	N/A	N/A	\$0	2,492,564.02	N/A	N/A	\$0	\$2,446,694	N/A	N/A	\$0	\$471,910	N/A	N/A
2	Critical Operating Equipment Cable Replacement Balancing Account (COECPBA)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$4,891,833)	\$0	(\$1,108,877)	\$7,943,628	\$822,047	\$0	\$1,173,298	\$ 782,241
3	Domestic Electricity Implementation Memorandum Account (DEIMA)	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	N/A	N/A	N/A	N/A	\$0	\$0	\$0
4	Distributed Energy Resources Distribution Deferral Account (DERDDA)	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	N/A	\$0	\$0
5	Distribution Resources Plan Tools Memorandum Account (DRPTMA)	N/A	\$0	\$462,080	\$394,838	N/A	\$0	\$556,118	\$2,462,684	N/A	\$0	\$713,404	\$2,895,591	N/A	\$0	\$0	\$0	\$0	N/A	\$0	\$0
6	Gas Research and Development and Deployment Balancing Account (GRDDMA)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$7,862,000	\$3,631,000	N/A	N/A	\$7,839,000	\$3,674,877	N/A	N/A
7	Gas Storage Regulations and Rules Memorandum Account (GSRRMA)	N/A	\$333,087	N/A	\$0	N/A	\$199,961.62	\$0	\$0	N/A	\$2,589,960	N/A	\$1,009,394	N/A	\$2,604,220	\$0	\$3,982,602	N/A	\$5,413,054	\$140,227	\$3,497,394.08
8	NALM Inspection Balancing Account (NIBA)	Note 3	N/A	Note 3	\$199,269,536	Note 3	N/A	Note 3	\$197,289,212	Note 3	N/A	Note 3	\$204,728,624	Note 3	N/A	\$38,006,300	\$146,265,498	Note 3	N/A	\$70,811,882	\$100,827,232
9	Near Emergency Balancing Account (NEBA)	\$44,102,523	\$39,973,372	\$15,559,388	\$64,266,797	\$51,283,146	\$71,671,768	\$21,464,090	\$39,627,278	\$57,672,429	\$40,155,687	\$32,847,672	\$76,133,476	\$64,851,078	\$38,936,780	\$21,000,066	\$49,237,468	\$74,903,392	\$219,666,897	\$29,688,088	\$192,253,350
10	Microgrids Balancing Account (MGBA)	\$0	\$0	\$0	\$0	\$0	46,122.86	\$0	\$0	\$0	418,779.42	\$0	\$0	\$0	1,208,240.81	\$0	\$0	\$0	2,812,740.44	\$0	\$0
11	Overhead/Underground Maintenance Balancing Account (OUMBA)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(\$3,754,420)	\$101,428,879	(\$36,226,416)	\$466,441,034	\$42,590,706	\$179,936,827	(\$36,268,070)	\$466,876,518
12	Rule 20 Balancing Account (RBA)	\$4,886,335	(\$64,726)	\$0	\$38,272,591	\$14,100,856	\$209,169	\$4,226,801	\$37,818,209	\$24,391,361	(\$163,630)	\$8,239,198	\$30,480,821	\$10,872,886	\$147,559	\$7,487,189	\$76,587,273	\$19,050,868	\$199,187	\$16,721,387	\$24,628,232
13A	Tax Memorandum Account - Electric (TMA - E)	N/A	Note 1	N/A	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	Note 1
13B	Tax Memorandum Account - Gas (TMA - G)	N/A	Note 1	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	N/A	Note 1	Note 1
14	Transmission Integrity Management Program Balancing Account (TIMBA)	\$160,290,000	\$147,510,094	N/A	N/A	\$184,407,000	\$194,646,379	N/A	N/A	\$377,238,000	\$139,232,059	N/A	N/A	\$241,502,000	\$240,518,237	N/A	N/A	\$243,371,000	\$196,666,870	N/A	N/A
15A	Wildfire Mitigation Balancing Account - Electric (WMBA - E) Note 4, Note 5	(\$7,096,737)	\$200,460,407	\$7,168,032	\$659,485,000	\$77,265,629	\$80,698,600	\$31,853,861	\$473,617,005	\$97,052,306	\$122,892,101	\$31,429,118	\$939,072,000	\$472,821,736	\$236,003,447	\$58,109,267	\$1,262,626,702	\$979,750,447	\$296,297,234	\$153,976,370	\$1,183,891,541
15B	Wildfire Mitigation Balancing Account - Gas (WMBA - G)	\$16,670,856	\$12,462,069	\$0	\$0	\$17,270,895	\$2,371,802	\$0	\$0	\$17,844,339	\$14,959,191	\$0	\$0	\$12,355,300	\$30,785,887	\$0	\$0	\$12,593,235	\$30,972,397	\$0	\$0
16A	Z-Factor Memorandum Account - Electric (ZPMA - E)	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16B	Z-Factor Memorandum Account - Gas (ZPMA - G)	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note 1
 The purpose of the Tax Memorandum Account (TMA) is to provide information to the CPUC by tracking any differences in the authorized General Rate Case (GRC) revenue requirements related to income tax specifically resulting from: 1) net revenue changes, 2) mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes, and 3) elective tax law changes, tax accounting changes, tax procedural changes or tax policy changes. The TMA is a tracking account only and does not have a rate component.

Note 2
 Per PG&E's Accounting Policy, PG&E does not record actual capital RRQ to this account when forecasted capital spending at the end of the rate case period are expected to exceed authorized amounts.

Note 3
 Similar to note 2, per PG&E's Accounting Policy, PG&E does not compute the adopted capital RRQ to this account when forecasted capital spending at the end of the rate case period are expected to exceed authorized amounts. Only the adopted capital expenditures for this account is available.

Note 4
 Expense amounts for Adopted and Actual represents CPUC jurisdictional expenses. Expenses related to the allocated AOG related to FERC jurisdiction are not presented here.

Note 5
 For WMBA capital spending in 2023 GRC, actual capital expenditure spending is greater than adopted capital expenditure; therefore, actual CapRRQ recordable in WMBA is up to the adopted CapRRQ amount due to one-way nature of WMBA.

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

PG&E Data Request No.:	TURN_107-Q003
PG&E File Name:	GRC-2027-Phi_DR_TURN_107-Q003Rev01
Request Date:	January 9, 2026
Requester DR No.:	107
Requesting Party:	The Utility Reform Network
Requester:	Bob Finkelstein
Date Sent:	January 26, 2026 (Original) April 28, 2026 (Revised)
PG&E Witness(es):	Various – None

SUBJECT: PG&E-10, CHAPTER 16 (BALANCING ACCOUNTS) AND PG&E-4, CHAPTER

QUESTION 003

Regarding Table 16-3 (Summary of Accounts Continuing with Modifications) on pages 16-8 through 16-9, for each year from 2020 through 2025, inclusive, please provide the following information:

- a. For each account that is a balancing account, the authorized amount of costs and the recorded amount of costs. For the balancing accounts that include capital expenditures, please break out the costs by capital expenditures and O&M expense and provide the capital revenue requirement associated with the capital expenditures.
- b. For each account that is a memorandum account, the recorded amount of costs. For the memorandum accounts that include capital expenditures, please break out the costs by capital expenditures and O&M expense and provide the capital revenue requirement associated with the capital expenditures.

ANSWER 003 REVISED 01

Please refer to “GRC-2027-Phi_DR_TURN_107-Q003Rev01Atch01” for the requested information on balancing and memorandum accounts. “N/A” is inputted for cells in which the request is not applicable, for example if the account had not yet been established in that year or the type of cost is not permitted per the related preliminary statement.

PG&E objects to this request to the extent it seeks 2025 recorded costs prior to the deadline set forth in the Assigned Commissioner’s Scoping Memo and Ruling (dated July 31, 2025). The Scoping Memo and Ruling directs PG&E to provide 2025 recorded costs by March 13, 2026.

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GRC-2027-Phi_DR_TURN_107-Q003Rev01Atch01

Questions 3a and 3b

Exhibit (PG&E-10), Chapter 16 (Balancing Accounts)

Table 16-3: Summary of Continuing Accounts with Modifications

Line Number	Account Name	2020				2021			
		Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure
1	Alternative Energy Program Balancing Account (AEPBA) (gas)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2	Gas Storage Balancing Account (GSBA)	\$20,754,262	\$5,717,084	\$11,409,799	\$71,786,172	\$26,500,892	\$6,909,327	\$18,148,118	\$87,951,996
3	Hydro Licensing Balancing Account (HLBA)	\$41,657,052	\$16,279,864	\$24,807,014	\$17,708,495	\$44,215,450	\$16,995,624	\$25,500,917	\$16,695,886
4A	Non-Tariffed Products and Services Balancing Account - Electric (NTBA - E)	\$0	(\$530,631)	\$0	\$0	\$0	(\$537,216)	\$0	\$0
4B	Non-Tariffed Products and Services Balancing Account - Gas (NTBA - G)	\$0	(\$434,153)	\$0	\$0	\$0	(\$439,540)	\$0	\$0
5A	Risk Transfer Balancing Account - Electric (RTBA - E)	\$189,096,201	\$313,420,336	N/A	N/A	\$189,096,201	\$614,570,188	N/A	N/A
5B	Risk Transfer Balancing Account - Gas (RTBA - G)	\$98,995,465	\$164,081,518	N/A	N/A	\$98,995,465	\$321,739,205	N/A	N/A
6	Vegetation Management Balancing Account (VMBA)	\$548,013,000	\$1,248,807,016	\$0	\$0	\$602,814,000	\$1,540,847,803	\$0	\$0

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2022				2023				2024			
Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure	Authorized Revenue Requirement (RRQ)	Actual O&M Expense	Actual Capital RRQ	Actual Capital Expenditure
N/A	N/A	N/A	N/A	\$32,859,959	\$1,096,599	\$0	\$0	\$33,022,156	\$1,287,852	\$0	\$0
\$29,996,361	\$8,637,619	\$29,930,606	\$92,656,180	\$43,093,727	\$9,015,256	\$20,959,617	\$115,635,873	\$57,824,962	\$9,633,675	\$38,593,985	\$131,124,273
\$53,992,794	\$24,554,966	\$27,159,046	\$18,647,765	\$39,887,553	\$20,650,459	\$9,407,755	\$35,346,672	\$45,307,032	\$28,130,591	12,453,434.84	\$40,795,261
\$0	(\$500,529)	\$0	\$0	\$0	(\$551,646)	\$0	\$0	\$0	(\$201,398)	\$0	\$0
\$0	(\$409,524)	\$0	\$0	\$0	(\$451,347)	\$0	\$0	\$0	(\$164,781)	\$0	\$0
\$189,096,201	\$616,403,747	N/A	N/A	\$95,126,871	\$333,603,483	N/A	N/A	\$95,574,353	\$100,779,316	N/A	N/A
\$98,995,465	\$322,699,108	N/A	N/A	\$45,021,333	\$157,886,762	N/A	N/A	\$44,523,310	\$46,948,042	N/A	N/A
\$663,096,000	\$1,631,400,853	\$0	\$0	\$1,181,820,418	\$1,158,542,221	\$0	\$0	\$1,174,270,045	\$1,326,176,883	\$0	\$0