

Application: 25-11-001
(U 39 M)
Exhibit No.: PGE-05
Date: June 19, 2026
Witness(es): Various

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND
RECOVERY
REBUTTAL TESTIMONY
COST UPDATE



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1 **PACIFIC GAS AND ELECTRIC COMPANY**
2 **KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND**
3 **RECOVERY**
4 **REBUTTAL TESTIMONY**
5 **COST UPDATE**

6 **A. Introduction**

7 Chapters 5 and 6 of Pacific Gas and Electric Company's (PG&E) opening
8 testimony set forth costs recorded in PG&E's Wildfire Expense Memorandum
9 Account (WEMA) and Catastrophic Expense Memorandum Account (CEMA)
10 related to the Kincade and Dixie Fires through September 30, 2025, and
11 February 28, 2025, respectively. This exhibit updates those costs.

12 With respect to the WEMA costs, the tables set forth herein include
13 incremental amounts recorded from October 1, 2025, through May 31, 2026 (the
14 WEMA Update Period), as well as cumulative totals as of May 31, 2026, for
15 WEMA-E, WEMA-G, claims costs, litigation costs, and revenue requirements.
16 Since the filing of the Application, PG&E's WEMA balance across the two fires
17 has decreased from approximately \$1.592 billion to approximately \$1.506 billion
18 through May 31, 2026. This decrease is due to payments received from the
19 Wildfire Fund during the WEMA Update Period, and approximately \$110 million
20 of the current \$1.506 billion balance remains subject to payment by the Wildfire
21 Fund.

22 With respect to the CEMA costs, the tables set forth herein include
23 incremental amounts recorded from March 1, 2025, through March 31, 2026
24 (the CEMA Update Period), for electric distribution and gas operations costs for
25 the Kincade Fire and electric distribution and power generation costs for the
26 Dixie Fire, as well as cumulative totals as of March 31, 2026, plus compatible
27 cost components and revenue requirements. Since the filing of the Application,
28 PG&E's CEMA balance across the two fires has increased from approximately
29 \$242 million of expense and \$72 million of capital, to approximately \$245 million
30 of expense and \$84 million of capital.

B. WEMA Cost Update

TABLE 1
WEMA COSTS (AS OF MAY 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Memorandum Account Costs	Application (Sept 30, 2025)	Cost Update (May 31, 2026)		
		Both Fires	Both Fires	Kincade	Dixie
1	WEMA-E	\$1,523,809	\$1,429,387	\$748,278	\$681,109
2	WEMA-G	68,149	76,430	23,821	52,609
3	Total WEMA Balance as of May 31, 2026	\$1,591,958	\$1,505,817	\$772,099	\$733,718

Note As discussed in Chapter 3, the Fly Fire merged with the Dixie Fire and any WEMA costs associated with the Fly Fire are reflected in the totals presented in this chapter for the Dixie Fire.

TABLE 2
TOTAL WEMA COSTS (APPLICATION AND WEMA UPDATE PERIOD)
(THOUSANDS OF DOLLARS)

Line No.	Cost Item	Kincade		Dixie		Both Fires	
		Application	Update Period	Application	Update Period	Application	Update Period
1	Claims Payments <\$1 Billion	\$1,000,000	–	\$1,000,000	–	\$2,000,000	–
2	Insurance Reimbursements	(430,000)	–	(500,000)	\$(20,000)	(930,000)	\$(20,000)
3	Claims Payments >\$1 Billion	276,001	\$42,015	858,614	190,009	1,134,615	232,024
4	Wildfire Fund Reimbursements ^(a)	(64,771)	(62,737)	(609,082)	(323,230)	(673,853)	(385,967)
5	Federal Energy Regulatory Commission (FERC) Jurisdictional Costs	(126,302)	1,611	(120,864)	25,386	(247,166)	26,997
6	Interest	45,995	21,107	62,525	17,718	108,520	38,825
7	<i>Net Claims</i>	\$700,923	\$1,996	\$691,193	\$(110,117)	\$1,392,116	\$(108,121)
8	Litigation Costs	\$64,228	\$1,652	\$136,133	\$15,872	\$200,361	\$17,524
9	FERC Jurisdictional Costs	(6,180)	(196)	(12,803)	(1,782)	(18,983)	(1,978)
10	Interest	7,621	2,055	10,843	4,379	18,464	6,434
11	<i>Net Litigation Costs</i>	\$65,669	\$3,511	\$134,173	\$18,469	\$199,842	\$21,980
12	<i>WEMA Balance (lines 7 and 11)</i>	766,592	5,507	825,366	(91,648)	1,591,958	(86,141)
13	<i>Total WEMA Costs Under Review (lines 4 and 12)</i>	\$831,363	\$68,244	\$1,434,448	\$231,582	\$2,265,811	\$299,826

(a) Wildfire Fund reimbursement at 40 percent of line 3 for the Kincade Fire and 100 percent of line 3 for the Dixie Fire. Note, there is a timing difference between when costs are paid by PG&E and when payments are received from the Wildfire Fund.

TABLE 3
TOTAL WEMA COSTS (AS OF MAY 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Cost Item	Kincade	Dixie	Both Fires
1	Claims Payments <\$1 Billion	\$1,000,000	\$1,000,000	\$2,000,000
2	Insurance Reimbursements	(430,000)	(520,000)	(950,000)
3	Claims Payments >\$1 Billion	318,016	1,048,623	1,366,639
4	Wildfire Fund Reimbursements ^(a)	(127,508)	(932,312)	(1,059,820)
5	FERC Jurisdictional Costs	(124,691)	(95,478)	(220,169)
6	Interest	67,102	80,243	147,345
7	<i>Net Claims</i>	<u>\$702,919</u>	<u>\$581,076</u>	<u>\$1,283,995</u>
8	Litigation Costs	\$65,880	\$152,005	\$217,885
9	FERC Jurisdictional Costs	(6,376)	(14,585)	(20,961)
10	Interest	9,676	15,222	24,898
11	<i>Net Litigation Costs</i>	<u>\$69,180</u>	<u>152,642</u>	<u>\$221,822</u>
12	<i>WEMA Balance (May 31, 2026) (lines 7 and 11)</i>	<u>772,099</u>	<u>733,718</u>	<u>1,505,817</u>
13	<i>Total WEMA Costs Under Review (lines 4 and 12)</i>	<u>\$899,607</u>	<u>\$1,666,030</u>	<u>\$2,565,637</u>

- (a) Wildfire Fund reimbursement at 40 percent of line 3 for the Kincade Fire and 100 percent of line 3 for the Dixie Fire. Note, there is a timing difference between when costs are paid by PG&E and when payments are received from the Wildfire Fund. Approximately \$110 million of claims payments recorded in the WEMA as of May 31, 2026, and reflected in line 12 remain subject to payment by the Wildfire Fund. PG&E's future cost update(s) will account for additional payments received from the Wildfire Fund. In addition, in connection with PG&E's proposed securitization application for WEMA-E costs authorized for recovery in this proceeding, PG&E anticipates further truing-up for payments received from the Wildfire Fund as well as interest accrued on the WEMA balance.

TABLE 4
WEMA-E COSTS (AS OF MAY 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Cost Item	Kincade	Dixie	Both Fires
1	Claims Payments <\$1 Billion	\$1,000,000	\$1,000,000	\$2,000,000
2	Insurance Reimbursements	(430,000)	(520,000)	(950,000)
3	Claims Payments >\$1 Billion	318,016	1,048,623	1,366,639
4	Wildfire Fund Reimbursements	(127,508)	(932,312)	(1,059,820)
5	FERC Jurisdictional Costs	(124,691)	(95,478)	(220,169)
6	Interest	67,102	80,243	147,345
7	<i>Net Claims</i>	<u>\$702,919</u>	<u>\$581,076</u>	<u>\$1,283,995</u>
8	Litigation Costs	\$43,272	\$99,810	\$143,082
9	FERC Jurisdictional Costs	(4,187)	(9,572)	(13,759)
10	Interest	6,274	9,795	16,069
11	<i>Net Litigation Costs</i>	<u>\$45,359</u>	<u>\$100,033</u>	<u>\$145,392</u>
12	<i>WEMA-E Balance (May 31, 2026) (lines 7 and 11)</i>	<u>\$748,278</u>	<u>\$681,109</u>	<u>\$1,429,387</u>

TABLE 5
WEMA-G COSTS (AS OF MAY 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Cost Item	Kincade	Dixie	Both Fires
1	Litigation Costs	\$22,608	\$52,195	\$74,803
2	FERC Jurisdictional Costs	(2,189)	(5,013)	(7,202)
3	Interest	3,402	5,427	8,829
4	<i>WEMA-G Balance (May 31, 2026)</i>	<u>\$23,821</u>	<u>\$52,609</u>	<u>\$76,430</u>

1. Claims Cost Update

TABLE 6
AGGREGATE SETTLEMENTS PAID (AS OF MAY 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Plaintiff Category	Kincade Fire	Dixie Fire	Both Fires
1	Public Entity Plaintiffs	\$100,000	\$31,500	\$131,500
2	Subrogation Plaintiffs	376,331	217,045	593,376
3	Individual Plaintiffs	841,686	1,800,077	2,641,763
4	Total	<u>\$1,318,016</u>	<u>\$2,048,622</u>	<u>\$3,366,639</u>

2. Litigation Cost Update

TABLE 7
LITIGATION COSTS (AS OF MAY 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Type of Expenses	Kincade Fire	Dixie Fire	Both Fires
1	Outside Counsel	\$48,532	\$87,193	\$135,725
2	Experts and Consultants	9,448	53,235	62,683
3	Mediator/Alternative Dispute Resolution	668	1,655	2,323
4	E-Discovery	6,209	8,798	15,007
5	Other Litigation Costs	1,023	1,124	2,148
6	Total	\$65,880	\$152,005	\$217,885

3. Updated WEMA Revenue Requirements¹

TABLE 8
WEMA-E COSTS AND ILLUSTRATIVE SECURITIZATION REVENUE REQUIREMENT
(THOUSANDS OF DOLLARS)

Line No.	Component	2028
1	Annual Debt Service	\$107,588
2	Servicing and Administrative Fees (PG&E)	819
3	Rating Agency Fees	75
4	Other Ongoing Financing Costs	550
5	Uncollectibles for Fixed Recovery Charge (FRC)	383
6	Annual FRC Revenue Requirement	\$109,415
7	Revenue Fees on the FRC Revenue Requirement	829
8	Total Revenue Requirement	\$110,245

¹ This Cost Update uses the same underlying assumptions for PG&E's illustrative securitization proposal as presented in PG&E's opening testimony. See PG&E Amended Opening Testimony, pp. 7-6 to 7-12.

TABLE 9
CUSTOMER SAVINGS FROM ILLUSTRATIVE SECURITIZATION OF WEMA-E COSTS
(THOUSANDS OF DOLLARS)

Line No.	Parameter	Estimated Value
1	Total WEMA-E Costs	\$1,429,387
2	Estimated Nominal Average Annual Revenue Requirement Under Conventional Financing	128,050
3	Estimated Present Value of Annual Revenue Requirement Under Conventional Financing	1,397,272
4	Estimated Nominal Average Annual Revenue Requirement Under Securitized Debt Financing	110,245
5	Estimated Present Value of Annual Revenue Requirement Under Securitized Debt Financing	1,030,237
6	Estimated Nominal Net Customer Savings from Securitization	\$17,805
7	Estimated Present Value of Net Customer Savings from Securitization	\$367,034

TABLE 10
ILLUSTRATIVE RESIDENTIAL BILL IMPACTS WITH AND WITHOUT SECURITIZATION

Line No.	Description	Current	Proposed Change	Proposed	Change
1	<u>Residential Bill Impact (\$/Month) with Securitization</u>				
2	Non-California Alternate Rates for Energy (CARE) Residential Bill	\$210.01	\$0.74	\$210.76	0.4%
3	CARE Residential Bill	\$125.91	\$0.00	\$125.91	0.0%
4	<u>Residential Bill Impact (\$/Month) Without Securitization</u>				
5	Non-CARE Residential Bill	\$210.01	\$9.89	\$219.91	4.7%
6	CARE Residential Bill	\$125.91	\$6.21	\$132.12	4.9%

Note: Current bill amounts based on September 1, 2025 bundled rates, 500 kilowatt-hours per month average usage, and includes greenhouse gas credit.

C. CEMA Cost Update

1. CEMA Cost Update

TABLE 11
SUMMARY OF CEMA COSTS FOR THE KINCADE AND DIXIE FIRES (AS OF MARCH 31, 2026)
(THOUSANDS OF DOLLARS)

Line No.	Costs by Event and Functional Area	Application (Feb. 28, 2025)		Update Period		Cost Update (March 31, 2026)		Major Work Category
		Expense	Capital	Expense	Capital	Expense	Capital	
1	<u>Kincade Fire</u>							
2	Electric Distribution	\$26,236	\$19,237	—	\$7	\$26,236	\$19,245	95 & Ifs
3	Gas Ops	17,863	14	—	—	17,863	14	LX, 3Q
4	Customer Care	4	—	—	—	4	—	IG
5	Cost Adjustments	(22)	(857)	N/A	N/A	(22)	(857)	
6	Net Total	\$44,081	\$18,394	—	\$7	\$44,081	\$18,402	
7	<u>Dixie Fire</u>							
8	Electric Distribution	\$181,068	\$53,099	\$2,314	\$12,327	\$183,382	\$65,426	95 & Ifs
9	Power Gen	27,783	323	765	—	28,548	323	LX, 3Q
10	Customer Care	298	—	—	—	298	—	IG
11	Cost Adjustments	(11,212)	(169)	—	—	(11,212)	(169)	
12	Net Total	\$197,937	\$53,252	\$3,079	\$12,327	\$201,017	\$65,580	
13	Total CEMA Costs	\$242,018	\$71,647	\$3,079	\$12,335	\$245,097	\$83,982	

Notes: The Fly Fire merged with the Dixie Fire and costs related to the Fly Fire are reflected as part of the Dixie Fire above. Costs recorded during the CEMA Update Period were not subject to further audit.

a. Kincade Fire

TABLE 12
ELECTRIC DISTRIBUTION CEMA COSTS (AS OF MARCH 31, 2026)
KINCADE FIRE
(THOUSANDS OF DOLLARS)

Line No.	Cost Type	2019	2020	2021	2022	2023	2024	2025	2026	Total
1	Expense	\$23,081	\$3,008	\$130	\$17	—	—	—	—	\$26,236
2	Capital	16,622	2,091	509	316	\$(141)	\$(166)	\$14	\$0	19,245
3	Total	\$39,703	\$5,099	\$639	\$333	\$(141)	\$(166)	\$14	\$0	\$45,481

b. Dixie Fire²

TABLE 13
ELECTRIC DISTRIBUTION CEMA COSTS (AS OF MARCH 31, 2026)
DIXIE FIRE
(THOUSANDS OF DOLLARS)

Line No.	Cost Type	2019	2020	2021	2022	2023	2024	2025	2026	Total
1	Expense	–	–	\$98,945	\$63,374	\$7,648	\$11,107	\$2,128	\$180	\$183,382
2	Capital	–	–	12,581	7,875	12,670	19,145	12,877	279	65,426
3	Total	–	–	\$111,526	\$71,249	\$20,318	\$30,251	\$15,005	\$459	\$248,808

TABLE 14
POWER GENERATION CEMA COSTS (AS OF MARCH 31, 2026)
DIXIE FIRE
(THOUSANDS OF DOLLARS)

Line No.	Cost Type	2019	2020	2021	2022	2023	2024	2025	2026	Total
1	Expense	–	–	\$4,325	\$12,853	\$6,901	\$3,630	\$702	\$162	\$28,572
2	Capital	–	–	21	122	176	2	1	–	323
3	Total	–	–	\$4,346	\$12,975	\$7,077	\$3,632	\$703	\$162	\$28,895

2. Updated CEMA Revenue Requirements

TABLE 15
TOTAL CEMA COSTS AND REVENUE REQUIREMENTS
(THOUSANDS OF DOLLARS)

Line No.	Costs and Revenue Requirements	Expense	Capital
1	Total CEMA Costs	\$245,097	\$83,982
2	CEMA Revenue Requirement (Without Interest)	244,890	70,951
3	Interest (2019-2027) ^(a)	\$55,129	\$3,037
4	CEMA Revenue Requirement (with Interest)	\$300,019	\$73,988

(a) The interest calculation is not updated and will be recalculated based on the adopted revenue requirement after the Final Decision of this application.

² The Governor's declaration of a State of Emergency for the Dixie and Fly Fires was terminated on March 24, 2026.

PACIFIC GAS AND ELECTRIC COMPANY
COST UPDATE
WORKPAPER SUPPORTING WEMA COSTS

Cost Update Table 1

WEMA Costs (As of May 31, 2026)

Line No.	Memorandum Account Costs	Application (Sept 30, 2025)	Cost Update (May 31, 2026)	
		Both Fires	Both Fires	Kincade Dixie
1	WEMA-E	1,523,809	1,429,387	748,278
2	WEMA-G	68,149	76,430	23,821
3	Total WEMA Balance as of May 31, 2026	1,591,958	1,505,817	772,099

Cost Update Table 2

Total WEMA Costs (Application & WEMA Update Period)

Line No.	Costs	Kincade		Dixie		Both Fires	
		Application	Rebuttal Update	Application	Rebuttal Update	Application	Rebuttal Update
1	Claims Payments < \$1B	1,000,000	-	1,000,000	-	2,000,000	-
2	Insurance Reimbursements	(430,000)	-	(500,000)	(20,000)	(930,000)	(20,000)
3	Claims Payments > \$1B	276,001	42,015	858,614	190,009	1,134,615	232,024
4	Wildfire Fund Reimbursements	(64,771)	(62,737)	(609,082)	(323,230)	(673,853)	(385,967)
5	FERC Jurisdictional Cost	(126,302)	1,611	(120,864)	25,386	(247,166)	26,997
6	Interest	45,995	21,107	62,525	17,718	108,520	38,825
7	Net Claims	700,923	1,996	691,193	(110,117)	1,392,116	(108,121)
8	Legal Costs	64,228	1,652	136,133	15,872	200,361	17,524
9	FERC Jurisdictional Cost	(6,180)	(196)	(12,803)	(1,782)	(18,983)	(1,978)
10	Interest	7,621	2,055	10,843	4,379	18,464	6,434
11	Net Legal Costs	65,669	3,511	134,173	18,469	199,842	21,980
12	WEMA Balance (May 2026) Lines 7 and 11	766,592	5,507	825,366	(91,648)	1,591,958	(86,141)
13	Total WEMA Costs Under Review (Lines 4 and 12)	831,363	68,244	1,434,448	231,582	2,265,811	299,826

Cost Update Table 3 [updated version of Chapter 1 - Table 1-1 and Chapter 7 - Table 7-3]

Total WEMA Costs (As of May 31, 2026)

Line No.	Costs	Kincade	Dixie	Both Fires
1	Claims Payments < \$1B	1,000,000	1,000,000	2,000,000
2	Insurance Reimbursements	(430,000)	(520,000)	(950,000)
3	Claims Payments > \$1B	318,016	1,048,623	1,366,639
4	Wildfire Fund Reimbursements	(127,508)	(932,312)	(1,059,820)
5	FERC Jurisdictional Cost	(124,691)	(95,478)	(220,169)
6	Interest	67,102	80,243	147,345
7	Net Claims	702,919	581,076	1,283,995
8	Litigation Cost	65,880	152,005	217,885
9	FERC Jurisdictional Cost	(6,376)	(14,585)	(20,961)
10	Interest	9,676	15,222	24,898
11	Net Litigation Costs	69,180	152,642	221,822
12	WEMA Balance (May 2026) Lines 7 and 11	772,099	733,718	1,505,817
13	Total WEMA Costs Under Review (Lines 4 and 12)	899,607	1,666,030	2,565,637

Cost Update Table 4 [updated version of Chapter 7 - Table 7-4]

WEMA - E COSTS

Line No.	Costs	Kincade	Dixie	Both Fires
1	Claims Payments < \$1B	1,000,000	1,000,000	2,000,000
2	Insurance Reimbursements	(430,000)	(520,000)	(950,000)
3	Claims Payments > \$1B	318,016	1,048,623	1,366,639
4	Wildfire Fund Reimbursements	(127,508)	(932,312)	(1,059,820)
5	FERC Jurisdictional Cost	(124,691)	(95,478)	(220,169)
6	Interest	67,102	80,243	147,345
7	Net Claims	702,919	581,076	1,283,995
8	Legal Costs	43,272	99,810	143,082
9	FERC Jurisdictional Cost	(4,187)	(9,572)	(13,759)
10	Interest	6,274	9,795	16,069
11	Net Legal Costs	45,359	100,033	145,392
12	WEMA-E Balance (May 2026) Lines 7 and 11	748,278	681,109	1,429,387

Cost Update Table 5 [updated version of Chapter 7 - Table 7-5]

WEMA - G COSTS

Line No.	Costs	Kincade	Dixie	Both Fires
1	Legal Costs	22,608	52,195	74,803
2	FERC Jurisdictional Cost	(2,189)	(5,013)	(7,202)
3	Interest	3,402	5,427	8,829
4	WEMA-G Balance (May 2026)	23,821	52,609	76,430

Cost Update Table 6 [updated version of Chapter 5 - Table 5-1]

Aggregate Settlements Paid (As of May 31, 2026)

Line No.	Plaintiff Category	Kincade	Dixie	Both Fires
1	Public Entity Plaintiffs	100,000	31,500	131,500
2	Subrogation Plaintiffs	376,331	217,045	593,376
3	Individual Plaintiffs	841,686	1,800,077	2,641,763
4	Total	1,318,016	2,048,622	3,366,639

Cost Update Table 7 [updated version of Chapter 5 - Table 5-2]

Litigation Costs (As of May 31, 2026)

Line No.	Type of Expenses	Kincade	Dixie	Both Fires
1	Outside Counsel	48,532	87,193	135,725
2	Experts and Consultants	9,448	53,235	62,683
3	Mediator/ADR	668	1,655	2,323
4	E-Discovery	6,209	8,798	15,007
5	Other Litigation Costs	1,023	1,124	2,148
6	Total	65,881	152,005	217,885

Cost Update Table 8 [updated version of Chapter 7 - Table 7-6]

WEMA-E Costs and Illustrative Securitization Revenue Requirement

Line No.	Component	2028
1	Annual Debt Service	107,588
2	Servicing & Administrative Fees (PG&E)	819
3	Rating Agency Fees	75
4	Other Ongoing Financing Costs	550
5	Uncollectibles for FRC	383
6	Annual FRC Revenue Requirement (RRQ)	109,415
7	Revenue fees on the FRC RRQ	829
8	Total RRQ	110,245

Cost Update Table 9 [updated version of Chapter 7 - Table 7-7]

Customer Savings From Illustrative Securitization of WEMA-E Costs

Line No.	Parameter	Estimated Value
1	Total WEMA-E Costs	1,429,387
2	Estimated Nominal Average Annual RRQ under Conventional Financing	128,050
3	Estimated Present Value of Annual RRQ under Conventional Financing	1,397,272
4	Estimated Nominal Average Annual RRQ under Securitized Debt Financing	110,245
5	Estimated Present Value of Annual RRQ under Securitized Debt Financing	1,030,237
6	Estimated Nominal Net Customer Savings from Securitization	17,805
7	Estimated Present Value of Net Customer Savings from Securitization	367,034

Cost Update Table 10 [updated version of Chapter 7 - Table 7-8]

Illustrative Residential Bill Impacts With and Without Securitization

Description	Residential Bill Impact (\$/Month) with Securitization			
	Current	Proposed Change	Proposed	Change
Non-CARE residential bill	\$210.01	\$0.74	\$210.76	0.4%
CARE residential bill	\$125.91	\$0.00	\$125.91	0.0%
Description	Residential Bill Impact (\$/Month) without Securitization			
	Current	Proposed Change	Proposed	Change
Non-CARE residential bill	\$210.01	\$9.89	\$219.91	4.7%
CARE residential bill	\$125.91	\$6.21	\$132.12	4.9%

Updated Version of Chapter 7 - Table 7-1
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Total WEMA Costs (As of May 31, 2026)

Line No.	Costs	Kincade	Dixie	Both Fires
1	Electric WEMA	748,278	681,109	1,429,387
2	Gas WEMA	23,821	52,609	76,430
3	Total WEMA Balance as of May 31, 2026	772,099	733,718	1,505,817

Updated Version of Chapter 5 - Table 5-3
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Comparison of Authorized and Recorded Amounts

Law Organization	2020	2021	2022	2023	2024	2025
Law Organization ^(a) - <i>Imputed Adopted</i>	48,655	49,935	50,608	47,392	48,558	50,114
Law Organization ^(a) - <i>Recorded Adjusted</i>	44,155	53,572	64,847	66,094	71,171	72,035
Litigation Settlements & Third Party Claims	2020	2021	2022	2023	2024	2025
Litigation Settlements/Judgments - <i>Imputed Adopted</i>	20,641	20,641	20,641	18,959	18,959	18,959
Third Party Claims - <i>Imputed Adopted</i>	17,342	17,342	17,342	14,941	12,388	12,388
<i>Total Imputed Adopted</i>	37,983	37,983	37,983	33,900	31,347	31,347
Litigation Settlements/Judgments - <i>Recorded Adjusted</i>	20,765	49,015	54,894	54,528	32,001	44,396
Third Party Claims - <i>Recorded Adjusted</i>	10,367	14,969	19,094	20,413	20,518	21,140
<i>Total Recorded Adjusted</i>	31,132	63,984	73,988	74,941	52,519	65,536

(a) Law Organization includes outside counsel costs.

Total by Fire							
Total	Claims	Legal Cost	Reimbursement		FERC Jurisdictional	Interest	
			Insurance	WF Fund			
Kincade	772,098,442	1,318,016,492	65,879,910	(430,000,000)	(127,508,093)	(131,066,958)	76,777,090
Dixie	733,717,881	2,048,622,486	152,004,519	(520,000,000)	(932,311,956)	(110,062,742)	95,465,574
	1,505,816,322	3,366,638,978	217,884,429	(950,000,000)	(1,059,820,049)	(241,129,701)	172,242,664

Kincade Fire						
Total	Claims	Legal Cost	Reimbursement		FERC Jurisdictional	Interest
			Insurance	WF Fund		

2019	68,449	-	73,350	-	-	(4,956)	54
2020	7,605,123	-	8,392,505	-	-	(800,603)	13,221
2021	23,135,554	31,000,000	11,522,672	(15,500,000)	-	(3,900,882)	13,763
2022	50,337,564	343,669,219	25,458,191	(312,835,711)	-	(7,574,348)	1,620,213
2023	175,604,804	292,224,005	7,381,377	(101,664,289)	-	(31,243,153)	8,906,863
2024	272,180,674	291,060,461	7,632,186	-	-	(48,001,189)	21,489,215
2025	215,026,508	328,701,364	5,312,263	-	(110,936,497)	(37,050,846)	29,000,225
Through May 2026	28,139,766	31,361,443	107,366	-	(16,571,596)	(2,490,982)	15,733,535
	772,098,442	1,318,016,492	65,879,910	(430,000,000)	(127,508,093)	(131,066,958)	76,777,090

Dixie Fire						
Total	Claims	Legal Cost	Reimbursement		FERC Jurisdictional	Interest
			Insurance	WF Fund		

2019	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-
2021	7,880,169	-	8,786,075	-	-	(906,275)	369
2022	54,239,845	44,356,705	18,371,198	-	-	(9,153,237)	665,179
2023	471,221,447	689,666,607	48,047,518	(200,000,000)	-	(83,041,840)	16,549,162
2024	209,597,487	631,762,561	44,110,139	(300,000,000)	(168,678,707)	(30,590,367)	32,993,862
2025	(71,682,131)	549,482,594	27,229,653	(20,000,000)	(682,138,528)	22,872,582	30,871,568
Through May 2026	62,461,063	133,354,019	5,459,937	-	(81,494,721)	(9,243,606)	14,385,434
	733,717,881	2,048,622,486	152,004,519	(520,000,000)	(932,311,956)	(110,062,742)	95,465,574

Total by Functional Area						
Total	Claims	Legal Cost	Reimbursement		FERC Jurisdictional	Interest
			Insurance	WF Fund		
1,429,386,833	3,366,638,978	143,081,559	(950,000,000)	(1,059,820,049)	(233,927,568)	163,413,913
76,429,489	-	74,802,871	-	-	(7,202,133)	8,828,751
1,505,816,322	3,366,638,978	217,884,429	(950,000,000)	(1,059,820,049)	(241,129,701)	172,242,664

WEMA - Electric						
Total	Claims	Legal Cost	Reimbursement		FERC Jurisdictional	Interest
			Insurance	WF Fund		

2019	44,535	-	47,724	-	-	(3,224)	35
2020	4,991,813	-	5,508,631	-	-	(525,496)	8,678
2021	24,754,161	31,000,000	13,330,157	(15,500,000)	-	(4,087,322)	11,327
2022	90,686,445	388,025,924	28,768,520	(312,835,711)	-	(15,289,272)	2,016,983
2023	628,576,281	981,890,612	36,885,165	(301,664,289)	-	(112,525,823)	23,990,616
2024	463,614,920	922,823,022	34,431,936	(300,000,000)	(168,678,707)	(76,985,896)	52,024,565
2025	129,847,033	878,183,958	20,744,111	(20,000,000)	(793,075,025)	(12,996,513)	56,990,503
Through May 2026	86,871,644	164,715,462	3,365,315	-	(98,066,317)	(11,514,022)	28,371,206
	1,429,386,833	3,366,638,978	143,081,559	(950,000,000)	(1,059,820,049)	(233,927,568)	163,413,913

	WEMA - Gas						
	Total	Claims	Legal Cost	Reimbursement		FERC Jurisdictional	Interest
				Insurance	WF Fund		
2019	23,914		25,626			(1,731)	19
2020	2,613,309		2,883,873			(275,107)	4,543
2021	6,261,561		6,978,591			(719,835)	2,805
2022	13,890,964		15,060,869			(1,438,313)	268,409
2023	18,249,971		18,543,730			(1,759,170)	1,465,410
2024	18,163,242		17,310,389			(1,605,660)	2,458,513
2025	13,497,344		11,797,805			(1,181,751)	2,881,290
Through May 2026	3,729,185		2,201,988			(220,567)	1,747,763
	76,429,489	-	74,802,871	-	-	(7,202,133)	8,828,751

[illegible]

Outside Counsel	Kincade 9/30/25	Kincade 5/31/26	Kincade Total	Dixie/Fly 9/30/25	Dixie 5/31/26	Dixie Total	Both Fires 9/30/25	Both Fires 5/31/2026
Cravath, Swaine & Moore LLP	33,093,166	810,556	33,903,722	45,955,089	8,845,529	54,800,618	79,048,256	88,704,341
Munger, Tolles & Olson LLP	14,198,669	331,520	14,530,189	28,015,425	4,238,075	32,253,500	42,214,094	46,783,689
Clarence, Dyer & Cohen LLP	127,011	0	127,011	5,409	0	5,409	132,420	132,420
Coblentz Patch Duffy & Bass LLP	114,859	0	114,859	19,048	0	19,048	133,907	133,907
Other Firms	3,959	0	3,959	10,000	0	10,000	13,959	13,959
(To be removed)	32,630	(180,445)	(147,816)	186,885	(82,663)	104,222	219,515	(43,593)
Outside Counsel Subtotal	47,570,293	961,631	48,531,924	74,191,857	13,000,941	87,192,798	121,762,150	135,724,722
Experts and Consultants	Kincade 9/30/25	Kincade 5/31/26	Kincade Total	Dixie/Fly 9/30/25	Dixie 5/31/26	Dixie Total	Both Fires 9/30/25	Both Fires 5/31/2026
Claim Valuation & Management	1,555,935	136,757	1,692,692	47,687,752	1,521,706	49,209,458	49,243,688	50,902,150
Investigation and Litigation	7,518,972	65,743	7,584,715	1,093,730	401,485	1,495,214	8,612,702	9,079,929
(To be removed)	170,438	0	170,438	2,530,020	0	2,530,020	2,700,458	2,700,458
Experts and Consultants Subtotal	9,245,346	202,500	9,447,846	51,311,502	1,923,190	53,234,692	60,556,847	62,682,537
Mediation/ADR	Kincade 9/30/25	Kincade 5/31/26	Kincade Total	Dixie/Fly 9/30/25	Dixie 5/31/26	Dixie Total	Both Fires 9/30/25	Both Fires 5/31/2026
Signature Resolution	56,500	3,000	59,500	227,320	10,000	237,320	283,820	296,820
JAMS	586,857	22,052	608,909	1,216,492	201,147	1,417,640	1,803,349	2,026,549
ADR Subtotal	643,357	25,052	668,409	1,443,812	211,147	1,654,960	2,087,169	2,323,369
E-Discovery	Kincade 9/30/25	Kincade 5/31/26	Kincade Total	Dixie/Fly 9/30/25	Dixie 5/31/26	Dixie Total	Both Fires 9/30/25	Both Fires 5/31/2026
eDiscovery / Relativity	3,919,611	451,643	4,371,254	3,416,959	571,236	3,988,195	7,336,570	8,359,449
Discovery Collections	1,620,131	0	1,620,131	4,674,131	0	4,674,131	6,294,262	6,294,262
Deposition Services & Fees	168,435	0	168,435	134,150	1,171	135,321	302,585	303,756
(To be removed)	47,239	2,417	49,655	0	0	0	47,239	49,655
Discovery Subtotal	5,755,416	454,060	6,209,476	8,225,240	572,407	8,797,647	13,980,656	15,007,123
Other Litigation Costs	Kincade 9/30/25	Kincade 5/31/26	Kincade Total	Dixie/Fly 9/30/25	Dixie 5/31/26	Dixie Total	Both Fires 9/30/25	Both Fires 5/31/2026
Outside Counsel Expenses - Cravath	262,183	4,150	266,333	47,240	758	47,997	309,423	314,331
Outside Counsel Expenses - Munger	116,807	5,412	122,219	254,556	36,134	290,690	371,363	412,909
Court Fees and Services	381,033	120	381,153	172,765	16,589	189,354	553,798	570,507
In House Case Management Support	253,420	0	253,420	486,582	109,799	596,381	740,002	849,801
Other Subtotal	1,013,443	9,682	1,023,125	961,143	163,280	1,124,423	1,974,586	2,147,548
Total	Kincade 9/30/25	Kincade 5/31/26	Kincade Total	Dixie/Fly 9/31	Dixie 5/31/26	Dixie Total	Both Fires 9/30/25	Both Fires Total 5/31/2026
	64,227,855	1,652,924	65,880,780	136,133,554	15,870,966	152,004,519	200,361,409	217,885,299

PACIFIC GAS AND ELECTRIC COMPANY
COST UPDATE
WORKPAPERS SUPPORTING CEMA COST

PACIFIC GAS AND ELECTRIC COMPANY
KINCADIE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Gas Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	LX	LXA	5051070	(Restore) Kincade Fire-SOCO-AGU Contract		0								0
2	Kincade Fire	LX	LXA	5051070	(Restore) Kincade Fire-SOCO-AGU Labor Internal		3								3
3	Kincade Fire	LX	LXA	5051070	(Restore) Kincade Fire-SOCO-AGU Materials		0								0
4	Kincade Fire	LX	LXA	5051070	(Restore) Kincade Fire-SOCO-AGU Other		1								1
5	Kincade Fire	LX	LXA	5051071	(Restore) Kincade Fire-SOCO-BGU Contract		15	17							32
6	Kincade Fire	LX	LXA	5051071	(Restore) Kincade Fire-SOCO-BGU Labor Internal		56	0							56
7	Kincade Fire	LX	LXA	5051071	(Restore) Kincade Fire-SOCO-BGU Materials		5	2	0						7
8	Kincade Fire	LX	LXA	5051071	(Restore) Kincade Fire-SOCO-BGU Other		27		0						27
9	Kincade Fire	LX	LXA	5051094	(Restore) Kincade Fire-SOCO-EmR Contract		5,826	(1,032)	5	(4)					4,795
10	Kincade Fire	LX	LXA	5051094	(Restore) Kincade Fire-SOCO-EmR Labor Internal		7,334	57							7,391
11	Kincade Fire	LX	LXA	5051094	(Restore) Kincade Fire-SOCO-EmR Materials		1,317	(86)	1	(1)					1,232
12	Kincade Fire	LX	LXA	5051094	(Restore) Kincade Fire-SOCO-EmR Other		4,160	18							4,178
13	Kincade Fire	LX	LXA	5051095	(Restore) Kincade Fire-SOCO-RegS Contract		7								7
14	Kincade Fire	LX	LXA	5051095	(Restore) Kincade Fire-SOCO-RegS Labor Internal		42								42
15	Kincade Fire	LX	LXA	5051095	(Restore) Kincade Fire-SOCO-RegS Materials		4								4
16	Kincade Fire	LX	LXA	5051095	(Restore) Kincade Fire-SOCO-RegS Other		20								20
17	Kincade Fire	LX	LXA	5051229	(Restore) Kincade Fire-SOCO-Svc (Contract		0	1							2
18	Kincade Fire	LX	LXA	5051229	(Restore) Kincade Fire-SOCO-Svc (Labor Internal		1	0							1
19	Kincade Fire	LX	LXA	5051229	(Restore) Kincade Fire-SOCO-Svc (Materials		0	0							0
20	Kincade Fire	LX	LXA	5051229	(Restore) Kincade Fire-SOCO-Svc (Other		1								1
21	Kincade Fire	LX	LXB	5051096	(Restore) Kincade Fire-SOCO-EmR Labor Internal		44								44
22	Kincade Fire	LX	LXB	5051096	(Restore) Kincade Fire-SOCO-EmR Other		21								21
23	Kincade FireTotal						18,884	(1,022)	6	(5)	-	-	-	-	17,863
24							-	-	-	-					-
25							(1)	79	(1)	1					77
26	Total						18,882	(944)	5	(4)	-	-	-	-	17,940

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Generation - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	LX	LXC	5274919	Dixie Fire DeSabella Area CEMA	Consulting			76		107				183
2	Dixie Fire	LX	LXC	5274919	Dixie Fire DeSabella Area CEMA	Contract			2,090	7,247	5,196	3,403	618	114	18,678
3	Dixie Fire	LX	LXC	5274919	Dixie Fire DeSabella Area CEMA	Labor External				779					779
4	Dixie Fire	LX	LXC	5274919	Dixie Fire DeSabella Area CEMA	Labor Internal			664	194	75	207	72	20	1,232
5	Dixie Fire	LX	LXC	5274919	Dixie Fire DeSabella Area CEMA	Materials			66	45	0	1	4	5	122
6	Dixie Fire	LX	LXC	5274919	Dixie Fire DeSabella Area CEMA	Other			5	3	2	(24)	7	(0)	(8)
7	Dixie Fire	LX	LXC	5275515	Dixie Fire PMO - CEMA	Consulting			56		1				57
8	Dixie Fire	LX	LXC	5275515	Dixie Fire PMO - CEMA	Contract			1,223	4,118	1,438				6,779
9	Dixie Fire	LX	LXC	5275515	Dixie Fire PMO - CEMA	Labor External				175		6			181
10	Dixie Fire	LX	LXC	5275515	Dixie Fire PMO - CEMA	Labor Internal			139	198	31				368
11	Dixie Fire	LX	LXC	5275515	Dixie Fire PMO - CEMA	Materials			0	31	1				33
12	Dixie Fire	LX	LXC	5275515	Dixie Fire PMO - CEMA	Other			(5)	62	48	37			143
13	Dixie Fire Total						-	-	4,325	12,853	6,901	3,630	702	138	28,548
14	Less: Adjustment to remove Overheads						-	-	-	-	-	-	-	-	-
15	Less: Adjustment to remove EY Recommendation						-	-	-	-	(4)	-	-	-	(4)
16	Total						-	-	4,325	12,853	6,897	3,630	702	138	28,544

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total	
1	Dixie Fire	IF	#	5031925	CEMA OH Expense PO NV	Contract			12		22				34	
2	Dixie Fire	IF	#	5031925	CEMA OH Expense PO NV	Labor Internal			0						0	
3	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Consulting						4			4	
4	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Contract			36,582	21,027	(8,011)	5			49,603	
5	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Labor Internal			1,353	279	38	1			1,671	
6	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Materials			400	743	1				1,144	
7	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Other			459	(124)	(3)				331	
8	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Staff Aug			56	8	0				65	
9	Dixie Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Consulting			696	4	160	30	69	8	967	
10	Dixie Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Contract			51,087	35,223	262	101	32	3	86,708	
11	Dixie Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Labor Internal			5,161	111	(14)	10	7	2	5,276	
12	Dixie Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Materials			416	78					494	
13	Dixie Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Other			1,511	683	18	(0)	(0)		2,212	
14	Dixie Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Staff Aug			22	1	1				24	
15	Dixie Fire	IF	IFB	5072200	CEMA UG Expense PO NV	Consulting				0					0	
16	Dixie Fire	IF	IFB	5072200	CEMA UG Expense PO NV	Contract			175	666	2				843	
17	Dixie Fire	IF	IFB	5072200	CEMA UG Expense PO NV	Labor Internal			148	22	0				171	
18	Dixie Fire	IF	IFB	5072200	CEMA UG Expense PO NV	Materials			46	3					49	
19	Dixie Fire	IF	IFB	5072200	CEMA UG Expense PO NV	Other			78	(9)					70	
20	Dixie Fire	IF	IFC	5060724	CEMA Wood Mgmt Expense PO Sier Consulting				21	31	49	8	1		109	
21	Dixie Fire	IF	IFC	5060724	CEMA Wood Mgmt Expense PO Sier Contract				549	2,728	2,882	(554)	5	5,611		
22	Dixie Fire	IF	IFC	5060724	CEMA Wood Mgmt Expense PO Sier Labor Internal			0	13	7	1	0			21	
23	Dixie Fire	IF	IFC	5060724	CEMA Wood Mgmt Expense PO Sier Materials				2						2	
24	Dixie Fire	IF	IFC	5060724	CEMA Wood Mgmt Expense PO Sier Other				(2)	1					(2)	
25	Dixie Fire	IF	IFF	5060749	Dixie Fire Rebuild - Construction Ya Consulting				4	440	539	4			988	
26	Dixie Fire	IF	IFF	5060749	Dixie Fire Rebuild - Construction Ya Contract			121	159	692	(1,357)	(416)	11	(791)		
27	Dixie Fire	IF	IFF	5060749	Dixie Fire Rebuild - Construction Ya Labor Internal			15	4	3	(6)	1			17	
28	Dixie Fire	IF	IFF	5060749	Dixie Fire Rebuild - Construction Ya Materials				10	(4)	9	(15)			0	
29	Dixie Fire	IF	IFF	5060749	Dixie Fire Rebuild - Construction Ya Other				(19)	58	(29)	(6)	0		5	
30	Dixie Fire	IF	IFF	5060750	Dixie Fire Rebuild - PMO Consulting				1,560	1,895	342	(10)	(5)	3,782		
31	Dixie Fire	IF	IFF	5060750	Dixie Fire Rebuild - PMO Contract			3	(627)	(2,258)	(1,426)	(171)	(16)	(4,495)		
32	Dixie Fire	IF	IFF	5060750	Dixie Fire Rebuild - PMO Labor Internal			22	68	3	(75)	(11)	(2)	4		
33	Dixie Fire	IF	IFF	5060750	Dixie Fire Rebuild - PMO Materials				0	0	(0)	(0)		(0)		
34	Dixie Fire	IF	IFF	5060750	Dixie Fire Rebuild - PMO Other				(3)	115	(35)	(61)	(8)	8		
35	Dixie Fire	IF	IFF	5060750	Dixie Fire Rebuild - PMO Staff Aug			78	(43)	99	495	79	12	720		
36	Dixie Fire	IF	IFF	5060751	Dixie Fire Rebuild - Temp Gen Consulting					64	(64)				-	
37	Dixie Fire	IF	IFF	5060751	Dixie Fire Rebuild - Temp Gen Contract				1,877	10,919	9,556	3,070	171	25,592		
38	Dixie Fire	IF	IFF	5060751	Dixie Fire Rebuild - Temp Gen Labor Internal				16	156	76	1	4	253		
39	Dixie Fire	IF	IFF	5060751	Dixie Fire Rebuild - Temp Gen Materials				973	0				973		
40	Dixie Fire	IF	IFF	5060751	Dixie Fire Rebuild - Temp Gen Other				38	(100)	(26)	(50)	(4)	(143)		
41	Dixie Fire	IF	IFF	5060751	Dixie Fire Rebuild - Temp Gen Staff Aug							7		7		
42	Dixie Fire	IF	IFF	5061989	Dixie Fire Rebuild-Pedestal (Exp.) Contract				59	341	50	158	(0)	608		
43	Dixie Fire	IF	IFF	5061989	Dixie Fire Rebuild-Pedestal (Exp.) Other				(2)	(16)	(26)	(14)	(0)	(58)		
44	Dixie Fire Total						-	-	98,442	63,374	7,648	11,107	2,128	180	182,879	
45	Less: Adjustment to remove Overheads						-	-	-	-	-	-	-	-	-	
46	Less: Adjustment to remove EY Recommendation						-	-	(2,581)	(7,805)	(170)	(264)	(389)	-	(11,209)	
47	Total						-	-	95,861	55,569	7,478	10,842	1,739	180	171,671	

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Fly Fire	IF	#	5060230	IF CEMA - Fly Fire	Labor Internal			1						1
2	Fly Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Contract			239						239
3	Fly Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Labor Internal			260						260
4	Fly Fire	IF	IFA	5031925	CEMA OH Expense PO NV	Materials			0						0
5	Fly Fire	IF	IFB	5072200	CEMA UG Expense PO NV	Labor Internal			3						3
6	Fly FireTotal						-	-	503	-	-	-	-	-	503
7					Less: Adjustment to remove Overheads		-	-	-						-
8					Less: Adjustment to remove EY Recommendation				-						-
9	Total						-	-	503	-	-	-	-	-	503

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	IF	#	5050989	IF CEMA - Oct2019 Kincade Fire	Contract	1,309	(340)	(2)						967
2	Kincade Fire	IF	#	5050989	IF CEMA - Oct2019 Kincade Fire	Labor Internal	(792)	14	(9)						(778)
3	Kincade Fire	IF	#	5050989	IF CEMA - Oct2019 Kincade Fire	Materials	3	0							3
4	Kincade Fire	IF	#	5050989	IF CEMA - Oct2019 Kincade Fire	Other	(416)	129							(287)
5	Kincade Fire	IF	#	5050989	IF CEMA - Oct2019 Kincade Fire	Staff Aug	4								4
6	Kincade Fire	IF	IFA	5031951	CEMA OH Expense PO SO	Contract	16,061	3,557	129	17					19,765
7	Kincade Fire	IF	IFA	5031951	CEMA OH Expense PO SO	Labor Internal	3,759	73	3						3,834
8	Kincade Fire	IF	IFA	5031951	CEMA OH Expense PO SO	Materials	83	8							91
9	Kincade Fire	IF	IFA	5031951	CEMA OH Expense PO SO	Other	2,795	(433)	0						2,361
10	Kincade Fire	IF	IFA	5031951	CEMA OH Expense PO SO	Staff Aug	6								6
11	Kincade Fire	IF	IFA	5050989	IF CEMA - Oct2019 Kincade Fire	Contract	4								4
12	Kincade Fire	IF	IFA	5050989	IF CEMA - Oct2019 Kincade Fire	Labor Internal	1								1
13	Kincade Fire	IF	IFA	5050989	IF CEMA - Oct2019 Kincade Fire	Other	0								0
14	Kincade Fire	IF	IFB	5050989	IF CEMA - Oct2019 Kincade Fire	Contract	8								8
15	Kincade Fire	IF	IFB	5050989	IF CEMA - Oct2019 Kincade Fire	Labor Internal	179								179
16	Kincade Fire	IF	IFB	5050989	IF CEMA - Oct2019 Kincade Fire	Materials	3								3
17	Kincade Fire	IF	IFB	5050989	IF CEMA - Oct2019 Kincade Fire	Other	76								76
18	Kincade FireTotal						23,081	3,008	139	17	-	-	-	-	26,236
19						Less: Adjustment to remove Overheads	-	-	-	-					-
20						Less: Adjustment to remove EY Recommendation	(87)	(12)	-	-					(99)
21	Total						22,995	2,996	139	17	-	-	-	-	26,138

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Customer Care - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	IG	#	5268873	Cust Serv Kincade Rebuild CEMA-E Consulting					0					0
2	Kincade Fire	IG	#	5268873	Cust Serv Kincade Rebuild CEMA-E Labor Internal		3								3
3	Kincade Fire	IG	#	5268873	Cust Serv Kincade Rebuild CEMA-E Other		1								1
4	Kincade FireTotal						4	-	-	0	-	-	-	-	4
5					Less: Adjustment to remove Overheads		-	-	-	-					-
6					Less: Adjustment to remove EY Recommendation		-			(0)					(0)
7	Total						4	-	-	-	-	-	-	-	4

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Customer Care - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Consulting			18						18
2	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Contract			51	1					52
3	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Labor Internal			225	1					226
4	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Other			2						2
5	Dixie Fire	IF	#	5060209	IF CEMA - Dixie Fire	Staff Aug			0						0
6	Dixie FireTotal						-	-	296	2	-	-	-	-	298
7						Less: Adjustment to remove Overheads	-	-	-	-					-
8						Less: Adjustment to remove EY Recommendation	-	-	-	-					-
9	Total						-	-	296	2	-	-	-	-	298

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Gas Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire		PGE1/5490000	Contract	4,822	(1,047)							3,775
2	Kincade Fire		PGE1/5490001	Electric Construction Contract	3								3
3	Kincade Fire		PGE1/5490021	Construction Inspection		1							1
4	Kincade Fire		PGE1/5490500	Paving Contracts		19	5	(4)					20
5	Kincade Fire		PGE1/5590114	Contractor Activity Charges									2
6	Kincade Fire		PGE1/6010088	Spills & Other	1,021	13							1,034
7	Kincade Fire			Contract Total	5,848	(1,013)	5	(4)					4,836
8	Kincade Fire	Labor Internal	PGE1/5501131	Supv Mgmt & Supp OH Transfer - System Us		(164)							(164)
9	Kincade Fire	Labor Internal	PGE1/5520025	Building Svcs OH Transfer Labor - System	6								6
10	Kincade Fire	Labor Internal	PGE1/5520027	IT Device OH Transfer Labor - System Use	9								9
11	Kincade Fire	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment	46								46
12	Kincade Fire	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A	9								9
13	Kincade Fire	Labor Internal	PGE1/5590103	IT Activity Charge - Type A	52								52
14	Kincade Fire	Labor Internal	PGE1/5590104	Cust. Care Activity Charge - Type A	2								2
15	Kincade Fire	Labor Internal	PGE1/5590105	Env & Land Activity Charge - Type A	1								1
16	Kincade Fire	Labor Internal	PGE1/5590109	Nuclear Activity Charge - Non-Type A	1								1
17	Kincade Fire	Labor Internal	PGE1/6010100	Paid Time Off	713								713
18	Kincade Fire	Labor Internal	PGE1/6010106	Indirect Labor - Electric	3								3
19	Kincade Fire	Labor Internal	PGE1/6010107	Indirect Labor - Gas	1,239								1,239
20	Kincade Fire	Labor Internal	PGE1/6010108	Indirect Labor - Environmental Land	0								0
21	Kincade Fire	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	2								2
22	Kincade Fire	Labor Internal	PGE1/6010111	Indirect Labor - IT	22								22
23	Kincade Fire	Labor Internal	PGE1/6010114	Operation Mgmt & Support - Electric	1								1
24	Kincade Fire	Labor Internal	PGE1/6010115	Operation Mgmt & Support - Gas	665								665
25	Kincade Fire	Labor Internal	PGE1/6010117	Operation Mgmt & Support - Nuclear Gen	0								0
26	Kincade Fire	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	1								1
27	Kincade Fire	Labor Internal	PGE1/6603001	Construction	363	(0)							363
28	Kincade Fire	Labor Internal	PGE1/6603021	Construction Overtime Services	372								372
29	Kincade Fire	Labor Internal	PGE1/6603022	Engineering/Mapping	10	0							10
30	Kincade Fire	Labor Internal	PGE1/6603023	Engineering Services	10								10
31	Kincade Fire	Labor Internal	PGE1/6603025	Estimating Services	0								0
32	Kincade Fire	Labor Internal	PGE1/6603048	Planning Services	33								33
33	Kincade Fire	Labor Internal	PGE1/6603058	Technical Services	0								0
34	Kincade Fire	Labor Internal	PGE1/6603064	Warehouse Services	41								41
35	Kincade Fire	Labor Internal	PGE1/6603076	Management Services	46								46
36	Kincade Fire	Labor Internal	PGE1/6603082	Maintain & Operate Overtime Services	10								10
37	Kincade Fire	Labor Internal	PGE1/6603083	Maintain & Operate Services	16								16
38	Kincade Fire	Labor Internal	PGE1/6603098	Field Services Overtime	165	1							166
39	Kincade Fire	Labor Internal	PGE1/6603099	Field Services	120	5							125
40	Kincade Fire	Labor Internal	PGE1/6603106	Engineering/Mapping Services Overtime	9								9
41	Kincade Fire	Labor Internal	PGE1/6603114	Planning Overtime Services	38								38
42	Kincade Fire	Labor Internal	PGE1/6603129	Monitoring/Controlling Services - OT	4								4
43	Kincade Fire	Labor Internal	PGE1/6603148	Engineering Services - OT	12								12
44	Kincade Fire	Labor Internal	PGE1/6603150	Administrative Services - OT	2								2
45	Kincade Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services	1,238	(0)							1,238
46	Kincade Fire	Labor Internal	PGE1/6603181	Maint & Operate Doubletime Services	264								264
47	Kincade Fire	Labor Internal	PGE1/6603182	Engineering & Mapping Doubletime Service	4								4
48	Kincade Fire	Labor Internal	PGE1/6603184	Field Services Doubletime	2,111	51							2,162
49	Kincade Fire	Labor Internal	PGE1/6603229	Technical Svcs OT	1								1
50	Kincade Fire	Labor Internal	PGE1/6603469	Gas Estimating	0								0
51	Kincade Fire	Labor Internal	PGE1/6603470	Gas Estimating Overtime	1								1
52	Kincade Fire	Labor Internal	PGE1/6603730	Account Services	0								0
53	Kincade Fire	Labor Internal	PGE1/6603851	Account Services Overtime	2								2
54	Kincade Fire			Labor Internal Total	7,479	57							7,536
55	Kincade Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified	6								6
56	Kincade Fire	Materials	PGE1/5300100	Automotive	3								3
57	Kincade Fire	Materials	PGE1/5300150	Fuels, Lubricants & Oils	0								0
58	Kincade Fire	Materials	PGE1/5300160	Gas & Water Specialties	34								34
59	Kincade Fire	Materials	PGE1/5300170	Chemicals,Cleaners,Compounds & Lab Suppl	2								2
60	Kincade Fire	Materials	PGE1/5300240	Power Plant Specialties	2								2
61	Kincade Fire	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	1								1
62	Kincade Fire	Materials	PGE1/5300301	Office Supplies Expense	1								1
63	Kincade Fire	Materials	PGE1/5300320	Freight	191	8							199
64	Kincade Fire	Materials	PGE1/5300330	Purchasing Card	9								9
65	Kincade Fire	Materials	PGE1/6010000	Material Burden	4								4
66	Kincade Fire	Materials	PGE1/6010075	Working Stock	1,073	(92)	1	(1)					981
67	Kincade Fire			Materials Total	1,327	(84)	1	(1)					1,243
68	Kincade Fire	Other	PGE1/5006310	Cash Discount earned		(0)							(0)
69	Kincade Fire	Other	PGE1/5007000	Rents	248								248
70	Kincade Fire	Other	PGE1/5091100	Meals Expense	158	1							159
71	Kincade Fire	Other	PGE1/5091114	Lodging	144	16							160
72	Kincade Fire	Other	PGE1/5091115	Employee Travel	1								1
73	Kincade Fire	Other	PGE1/5091140	Reimbursed Mileage Expense	4	0							5
74	Kincade Fire	Other	PGE1/5091200	Other Employee Related Expense	1								1
75	Kincade Fire	Other	PGE1/5200800	Benefits OH Transfer - System Use	209								209
76	Kincade Fire	Other	PGE1/5202200	Payroll Tax OH Transfer - System Use	73								73
77	Kincade Fire	Other	PGE1/5501095	Encroachment Permit Fees		0							0
78	Kincade Fire	Other	PGE1/5501132	Fleet OH Transfer - System Use	215								215
79	Kincade Fire	Other	PGE1/5510020	Telephone	0								0
80	Kincade Fire	Other	PGE1/5520023	Building Svcs OH Transfer - System Use	16								16
81	Kincade Fire	Other	PGE1/5520024	IT Device OH Transfer - System Use	3								3
82	Kincade Fire	Other	PGE1/5520026	Building Svcs OH Transfer Contracts - Sy	14								14
83	Kincade Fire	Other	PGE1/5520028	IT Device OH Transfer Contracts - System	8								8
84	Kincade Fire	Other	PGE1/5590042	Cost Adjustments	12								12
85	Kincade Fire	Other	PGE1/5591000	Other Expenses	64								64
86	Kincade Fire	Other	PGE1/5591010	Building-utilities		1							1
87	Kincade Fire	Other	PGE1/6010112	Building Service Overhead	206								206
88	Kincade Fire	Other	PGE1/6010113	IT Device OH	100								100
89	Kincade Fire	Other	PGE1/6010120	Benefits OH	1,210								1,210
90	Kincade Fire	Other	PGE1/6010121	Payroll Taxes OH	424								424
91	Kincade Fire	Other	PGE1/6010122	Minor Material OH	136								136
92	Kincade Fire	Other	PGE1/6010123	Fleet OH	983								983

93	Kincade Fire	Other Total	4,229	18	0					4,247
94	Kincade FireTotal		18,884	(1,022)	6	(5)	-	-	-	17,863
95		Less: Adjustment to remove Overheads	-	-	-	-				-
96		Less: Adjustment to remove EY Recommendation	(1)	79	(1)	1				77
97	Total		18,882	(944)	5	(4)	-	-	-	17,940

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Generation - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	Consulting	PGE1/5001230	Consulting Services - Engineering			76						76
2	Dixie Fire	Consulting	PGE1/5001237	Consulting Services - Environmental Perm					108				108
3	Dixie Fire	Consulting	PGE1/5001250	Consulting Services - Other			56						56
4	Dixie Fire		Consulting Total				132		108				240
5	Dixie Fire	Contract	PGE1/5007001	Security Services			2						2
6	Dixie Fire	Contract	PGE1/5490000	Contracts		1,220	5,736	1,822	115			4	8,898
7	Dixie Fire	Contract	PGE1/5490003	Engr/Dsgn and Engr, Proc & Constr Contra		46	126	4					176
8	Dixie Fire	Contract	PGE1/5490005	Vegetation Management Contracts			350	3,977	2,353		(61)	-	6,619
9	Dixie Fire	Contract	PGE1/5490015	Environmental Contract		1,912	4,562	107	0		4	2	6,587
10	Dixie Fire	Contract	PGE1/6603831	PG&E Contractor 1		45							45
11	Dixie Fire	Contract	PGE1/6603833	PG&E Contractor 3				69					69
12	Dixie Fire	Contract	PGE1/6603834	PG&E Contractor 4				0					0
13	Dixie Fire	Contract	PGE1/6604026	TS THIRD PARTY RENTAL			5	42	44	69	44	7	211
14	Dixie Fire	Contract	PGE1/6608166	PG&E Contractor 5					3				3
15	Dixie Fire	Contract	PGE1/6608176	Helicopter Contract			44	59					104
16	Dixie Fire	Contract	PGE1/6608183	Equipment Rental			39	396	468	554	421	65	1,942
17	Dixie Fire	Contract	PGE1/6608187	Tools/Attachments			9	94	132	311	210	36	793
18	Dixie Fire	Contract	PGE1/6608189	Vehicle Rental			0						0
19	Dixie Fire	Contract	PGE1/6608199	PG&E Contractor 6					8				8
20	Dixie Fire		Contract Total				3,322	11,365	6,635	3,403	618	114	25,457
21	Dixie Fire	Labor External	PGE1/5001230	Consulting Services - Engineering				19					19
22	Dixie Fire	Labor External	PGE1/5001237	Consulting Services - Environmental Perm				760					760
23	Dixie Fire	Labor External	PGE1/5001250	Consulting Services - Other				61					61
24	Dixie Fire	Labor External	PGE1/6603831	PG&E Contractor 1				114					114
25	Dixie Fire	Labor External	PGE1/6603833	PG&E Contractor 3						1			1
26	Dixie Fire	Labor External	PGE1/6603834	PG&E Contractor 4					1				1
27	Dixie Fire	Labor External	PGE1/6608199	PG&E Contractor 6						6			6
28	Dixie Fire		Labor External Total					954		6			961
29	Dixie Fire	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment				-					-
30	Dixie Fire	Labor Internal	PGE1/5590115	PWGEN Activity Charge - Type A				1	2				3
31	Dixie Fire	Labor Internal	PGE1/6603000	Administration			1						1
32	Dixie Fire	Labor Internal	PGE1/6603001	Construction			20	54	2	1			76
33	Dixie Fire	Labor Internal	PGE1/6603004	Acquisition - Misc			20	25	1				47
34	Dixie Fire	Labor Internal	PGE1/6603005	Analyst Services			2	2					4
35	Dixie Fire	Labor Internal	PGE1/6603006	Design Drafting Services			0						0
36	Dixie Fire	Labor Internal	PGE1/6603013	Project Management Services			4	4					8
37	Dixie Fire	Labor Internal	PGE1/6603021	Construction Overtime Services			11	6		4			21
38	Dixie Fire	Labor Internal	PGE1/6603022	Engineering/Mapping			1						1
39	Dixie Fire	Labor Internal	PGE1/6603023	Engineering Services			8	1					8
40	Dixie Fire	Labor Internal	PGE1/6603024	Environmental Services				0	0				0
41	Dixie Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc			1	3				0	4
42	Dixie Fire	Labor Internal	PGE1/6603032	Inspection Services			1	28	17				45
43	Dixie Fire	Labor Internal	PGE1/6603040	Maintenance Services			393	66	8	68	43	10	588
44	Dixie Fire	Labor Internal	PGE1/6603058	Technical Services			18	2					20
45	Dixie Fire	Labor Internal	PGE1/6603059	Land Surveying & Engineering Supprt-Misc			15	12					27
46	Dixie Fire	Labor Internal	PGE1/6603076	Management Services			17	60	8	11		0	96
47	Dixie Fire	Labor Internal	PGE1/6603084	Maintenance Services Overtime			127	50	8	27	25	8	245
48	Dixie Fire	Labor Internal	PGE1/6603097	Vegetation Management - Misc					1				1
49	Dixie Fire	Labor Internal	PGE1/6603107	Design Drafting Services - Overtime			0						0
50	Dixie Fire	Labor Internal	PGE1/6603150	Administrative Services - OT			12	9					21
51	Dixie Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services			1	0		7			8
52	Dixie Fire	Labor Internal	PGE1/6603251	Maintenance Services - DT			61	7	13	59	4	1	145
53	Dixie Fire	Labor Internal	PGE1/6603253	Administrative Services - Double Time			0						0
54	Dixie Fire	Labor Internal	PGE1/6603540	Inspection Services OT			1	15	5				21
55	Dixie Fire	Labor Internal	PGE1/6603541	Inspection Services DT				2	0				2
56	Dixie Fire	Labor Internal	PGE1/6603823	Manage L&EH			39	46	42	31			158
57	Dixie Fire	Labor Internal	PGE1/6603855	Analyst Svcs Overtime			1						1
58	Dixie Fire	Labor Internal	PGE1/6608145	Power Production OT					0				0
59	Dixie Fire	Labor Internal	PGE1/6608191	Fixed Wing Services			50						50
60	Dixie Fire		Labor Internal Total				804	392	106	207	72	20	1,600
61	Dixie Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified			-	0					0
62	Dixie Fire	Materials	PGE1/5300100	Automotive			3						3
63	Dixie Fire	Materials	PGE1/5300150	Fuels, Lubricants & Oils			28	7					36
64	Dixie Fire	Materials	PGE1/5300160	Gas & Water Specialties				30					30
65	Dixie Fire	Materials	PGE1/5300170	Chemicals,Cleaners,Compounds & Lab Suppl				0	0				0
66	Dixie Fire	Materials	PGE1/5300240	Power Plant Specialties			6	31				5	42
67	Dixie Fire	Materials	PGE1/5300300	Printed Mats, Signs, Off Suppl & Furn			0	0					0
68	Dixie Fire	Materials	PGE1/5300310	Computers & Parts			-						-
69	Dixie Fire	Materials	PGE1/5300330	Purchasing Card			30	7	1	1	4		44
70	Dixie Fire	Materials	PGE1/5300360	Fleet Material - Parts				0					0
71	Dixie Fire	Materials	PGE1/5300361	Fleet Miscellaneous Material				0	0				0
72	Dixie Fire		Materials Total				67	76	2	1	4	5	155
73	Dixie Fire	Other	PGE1/5006310	Cash Discount earned			(7)	(52)	(1)	(28)	(0)	(0)	(89)
74	Dixie Fire	Other	PGE1/5007000	Rents				1					1
75	Dixie Fire	Other	PGE1/5040112	Hazardous Waste - Waste Pick-Up Cost				102					102
76	Dixie Fire	Other	PGE1/5091100	Meals Expense			1	1	0	0	0		2
77	Dixie Fire	Other	PGE1/5091114	Lodging			1	7	3	0			11
78	Dixie Fire	Other	PGE1/5091115	Employee Travel				0					0
79	Dixie Fire	Other	PGE1/5091140	Reimbursed Mileage Expense			2	4	1	3	0		10
80	Dixie Fire	Other	PGE1/5200703	Non-Cash Rewards & Recognition - PCC Use			-						-
81	Dixie Fire	Other	PGE1/5501090	Permits/Fees				4	46	37			87
82	Dixie Fire	Other	PGE1/5510010	Postage					0				0
83	Dixie Fire	Other	PGE1/5591000	Other Expenses			3	0	0	1	7	0	11
84	Dixie Fire		Other Total				0	65	50	13	7	(0)	135
85	Dixie Fire Total				-	-	4,325	12,853	6,901	3,630	702	138	28,548
86				Less: Adjustment to remove Overheads	-	-	-	-	-	-	-	-	-
87				Less: Adjustment to remove EY Recommendation	-	-	-	-	(4)	-	-	-	(4)
88	Total				-	-	4,325	12,853	6,897	3,630	702	138	28,544

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	Consulting	PGE1/5001230	Consulting Services - Engineering				854	524	336	(50)		1,664
2	Dixie Fire	Consulting	PGE1/5001237	Consulting Services - Environmental Perm			83	29	631	618	120	3	1,483
3	Dixie Fire	Consulting	PGE1/5001240	Consulting Services - Computer			0	1	(0)				1
4	Dixie Fire	Consulting	PGE1/5001250	Consulting Services - Other			613	706	1,434	(53)	2		2,701
5	Dixie Fire	Consulting	PGE1/6603795	IT Consulting Proj Mgmt 4				1					1
6	Dixie Fire		Consulting Total				696	1,590	2,589	901	71	3	5,850
7	Dixie Fire	Contract	PGE1/5007001	Security Services			1,343	1,024	551	53	6		2,977
8	Dixie Fire	Contract	PGE1/5490000	Contracts			79,889	50,753	(8,337)	7,587	2,341	145	132,378
9	Dixie Fire	Contract	PGE1/5490001	Electric Construction Contract			1,335	2,663	1,761	41	159		5,959
10	Dixie Fire	Contract	PGE1/5490002	Gas Construction Contract			445	339	-	-	-		784
11	Dixie Fire	Contract	PGE1/5490003	Engr/Dsign and Engr, Proc & Constr Contra					-				-
12	Dixie Fire	Contract	PGE1/5490005	Vegetation Management Contracts				260	20	16	9	4	310
13	Dixie Fire	Contract	PGE1/5490015	Environmental Contract			1,051	1,232	1,426	607	93	16	4,425
14	Dixie Fire	Contract	PGE1/5490021	Construction Inspection			1,101	1,893	73				3,067
15	Dixie Fire	Contract	PGE1/5490022	As Built Survey Contracts				3					3
16	Dixie Fire	Contract	PGE1/5490023	Clearance Contracts			1,576	(1,576)	10	606	(616)	5	5
17	Dixie Fire	Contract	PGE1/5490024	Construction Management Contracts			1	3					4
18	Dixie Fire	Contract	PGE1/5490027	Traffic Control Contracts			119	8					127
19	Dixie Fire	Contract	PGE1/5490110	Hardware/Software Maintenance Contracts					1				1
20	Dixie Fire	Contract	PGE1/5490200	Outside Attorney Fees			5						5
21	Dixie Fire	Contract	PGE1/5490500	Paving Contracts				160					160
22	Dixie Fire	Contract	PGE1/5590114	Contractor Activity Charges			-	(3)	(0)	(1)			(3)
23	Dixie Fire	Contract	PGE1/6010088	Spills & Other						2	1	3	6
24	Dixie Fire	Contract	PGE1/6603166	Special Request Building Service			21	2	22				45
25	Dixie Fire	Contract	PGE1/6603565	IT Analyze, Plan, Mtce, etc. Tier 1			2						2
26	Dixie Fire	Contract	PGE1/6603566	IT Analyze, Plan, Mtce, etc. Tier 2			1	1	0	0			2
27	Dixie Fire	Contract	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3				1	1				2
28	Dixie Fire	Contract	PGE1/6603808	IT Analyze, Plan, Mtce, etc. Tier 10			-						-
29	Dixie Fire	Contract	PGE1/6603809	ISTS Con Opr & Maint Apps 11				0					0
30	Dixie Fire	Contract	PGE1/6604026	TS THIRD PARTY RENTAL			150	227	209	59	24		668
31	Dixie Fire	Contract	PGE1/6606176	Helicopter Contract			160		16				176
32	Dixie Fire	Contract	PGE1/6606183	Equipment Rental			592	1,469	1,167	404	14		3,646
33	Dixie Fire	Contract	PGE1/6606184	Mobl Office / Fenc			13	76	85	64	15		253
34	Dixie Fire	Contract	PGE1/6606185	Portable Restrooms			72	177	203	106	72		631
35	Dixie Fire	Contract	PGE1/6606186	Shoring/Plate			3		25				28
36	Dixie Fire	Contract	PGE1/6606187	Tools/Attachments			79	176	162	61	2		480
37	Dixie Fire	Contract	PGE1/6606189	Vehicle Rental			21	46	24	50			142
38	Dixie Fire	Contract	PGE1/6606200	Mega Watt Per Day					807	153			960
39	Dixie Fire	Contract	PGE1/6606201	Operating Costs					6,471				6,471
40	Dixie Fire		Contract Total				87,980	58,933	4,698	9,811	2,119	173	163,714
41	Dixie Fire	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment				14	(35)	(1)	(0)		(22)
42	Dixie Fire	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A			(251)	(271)	(355)	(302)	(96)	(15)	(1,282)
43	Dixie Fire	Labor Internal	PGE1/5590101	GAS Activity Charge - Type A				(90)	(13)	(4)	(2)		(109)
44	Dixie Fire	Labor Internal	PGE1/5590103	IT Activity Charge - Type A				(49)	(14)	(7)	(2)		(72)
45	Dixie Fire	Labor Internal	PGE1/5590104	Cust. Care Activity Charge - Type A				(9)	9				-
46	Dixie Fire	Labor Internal	PGE1/5590105	Env & Land Activity Charge - Type A				25	(17)	(16)	(7)	(1)	(15)
47	Dixie Fire	Labor Internal	PGE1/5590106	Customer Ops Activity Charge - Type A				(0)	(16)	(1)	(0)		(17)
48	Dixie Fire	Labor Internal	PGE1/5590107	Electric Activity Charge - Non-Type A			0	1		(1)	1		2
49	Dixie Fire	Labor Internal	PGE1/5590108	GAS Activity Charge - Non-Type A					(102)	(3)	0		(106)
50	Dixie Fire	Labor Internal	PGE1/5590111	Customer Care Activity Charge - Non-Type				(0)	0				-
51	Dixie Fire	Labor Internal	PGE1/5590112	Env & Land Activity Charge - Non-Type A					(0)	(0)			(0)
52	Dixie Fire	Labor Internal	PGE1/5590113	Customer Ops Activity Charge - Non-Type					(0)	0	0		(0)
53	Dixie Fire	Labor Internal	PGE1/5590115	PWGEN Activity Charge - Type A					0				0
54	Dixie Fire	Labor Internal	PGE1/6010076	Estimating-Internal			1,909						1,909
55	Dixie Fire	Labor Internal	PGE1/6603000	Administration			26	2					28
56	Dixie Fire	Labor Internal	PGE1/6603001	Construction			752	72	24	37	1		887
57	Dixie Fire	Labor Internal	PGE1/6603004	Acquisition - Misc			12	9	6				28
58	Dixie Fire	Labor Internal	PGE1/6603005	Analyst Services			43	146	327	177	70	14	778
59	Dixie Fire	Labor Internal	PGE1/6603013	Project Management Services			37						37
60	Dixie Fire	Labor Internal	PGE1/6603021	Construction Overtime Services			114	54	8	2	0		179
61	Dixie Fire	Labor Internal	PGE1/6603022	Engineering/Mapping			16	1					17
62	Dixie Fire	Labor Internal	PGE1/6603023	Engineering Services			3	1					3
63	Dixie Fire	Labor Internal	PGE1/6603024	Environmental Services			17	16	1	1	0		34
64	Dixie Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc			28	15	10	0	0		55
65	Dixie Fire	Labor Internal	PGE1/6603032	Inspection Services			18						18
66	Dixie Fire	Labor Internal	PGE1/6603040	Maintenance Services					2				2
67	Dixie Fire	Labor Internal	PGE1/6603043	Materials Services			12						12
68	Dixie Fire	Labor Internal	PGE1/6603058	Technical Services			39						39
69	Dixie Fire	Labor Internal	PGE1/6603059	Land Surveying & Engineering Supprt-Misc			5	1					6
70	Dixie Fire	Labor Internal	PGE1/6603064	Warehouse Services			159						159
71	Dixie Fire	Labor Internal	PGE1/6603068	Switching Operator Service						0			0
72	Dixie Fire	Labor Internal	PGE1/6603076	Management Services			459	375	223	83	30	6	1,175
73	Dixie Fire	Labor Internal	PGE1/6603082	Maintain & Operate Overtime Services			0						0
74	Dixie Fire	Labor Internal	PGE1/6603083	Maintain & Operate Services			9	0		0			10
75	Dixie Fire	Labor Internal	PGE1/6603084	Maintenance Services Overtime					0				0
76	Dixie Fire	Labor Internal	PGE1/6603085	Marketing Services			7						7
77	Dixie Fire	Labor Internal	PGE1/6603097	Vegetation Management - Misc			14			1			14
78	Dixie Fire	Labor Internal	PGE1/6603098	Field Services Overtime			10	0					10
79	Dixie Fire	Labor Internal	PGE1/6603099	Field Services			58	0					59
80	Dixie Fire	Labor Internal	PGE1/6603102	Day Use			5	7					12
81	Dixie Fire	Labor Internal	PGE1/6603106	Engineering/Mapping Services Overtime			36	0					37
82	Dixie Fire	Labor Internal	PGE1/6603148	Engineering Services - OT			3	1					4
83	Dixie Fire	Labor Internal	PGE1/6603150	Administrative Services - OT			45	17	2	1			66
84	Dixie Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services			2,013	2	3	0			2,018
85	Dixie Fire	Labor Internal	PGE1/6603181	Maint & Operate Doubletime Services			15	0		0			16
86	Dixie Fire	Labor Internal	PGE1/6603184	Field Services Doubletime			254						254
87	Dixie Fire	Labor Internal	PGE1/6603216	Testing			1						1
88	Dixie Fire	Labor Internal	PGE1/6603222	Switching Operation Svcs. - Overtime			1						1
89	Dixie Fire	Labor Internal	PGE1/6603223	Switching Oprn Svcs. - Doubletime			2						2
90	Dixie Fire	Labor Internal	PGE1/6603227	Land Rights - Misc			5	0	0	0			5
91	Dixie Fire	Labor Internal	PGE1/6603236	Project Management Overtime			81						81
92	Dixie Fire	Labor Internal	PGE1/6603245	Management Services - OT			34						34

93	Dixie Fire	Labor Internal	PGE1/6603252	Environmental Services - OT	0							0		
94	Dixie Fire	Labor Internal	PGE1/6603253	Administrative Services - Double Time	106	1	0					110		
95	Dixie Fire	Labor Internal	PGE1/6603371	Testing Overtime	0							0		
96	Dixie Fire	Labor Internal	PGE1/6603377	Civil Construction	0							0		
97	Dixie Fire	Labor Internal	PGE1/6603378	Civil Construction OT	2							2		
98	Dixie Fire	Labor Internal	PGE1/6603379	Civil Construction DT	1							1		
99	Dixie Fire	Labor Internal	PGE1/6603380	Contract Electrical Construction	13		2					16		
100	Dixie Fire	Labor Internal	PGE1/6603381	Contract Electrical Construction OT	38	18	31					87		
101	Dixie Fire	Labor Internal	PGE1/6603382	Contract Electrical Construction DT	9		2					11		
102	Dixie Fire	Labor Internal	PGE1/6603540	Inspection Services OT	23							23		
103	Dixie Fire	Labor Internal	PGE1/6603541	Inspection Services DT	21							21		
104	Dixie Fire	Labor Internal	PGE1/6603730	Account Services	57	12	7					76		
105	Dixie Fire	Labor Internal	PGE1/6603736	Customer Energy Efficiency Mgmt	0							0		
106	Dixie Fire	Labor Internal	PGE1/6603823	Manage L&EM	5	2	0			0		7		
107	Dixie Fire	Labor Internal	PGE1/6603844	Apprentice	16	6	43	23				89		
108	Dixie Fire	Labor Internal	PGE1/6603845	Apprentice OT	0		14					14		
109	Dixie Fire	Labor Internal	PGE1/6603846	Apprentice DT	79							79		
110	Dixie Fire	Labor Internal	PGE1/6603851	Account Services Overtime	11							11		
111	Dixie Fire	Labor Internal	PGE1/6603855	Analyst Svcs Overtime	38	63	15	9	0	0		125		
112	Dixie Fire	Labor Internal	PGE1/6603902	Management Svcs DoubleTime	19							19		
113	Dixie Fire	Labor Internal	PGE1/6603939	Vegetation Mgmt PGE Facility Overtime	1							1		
114	Dixie Fire	Labor Internal	PGE1/6608191	Fixed Wing Services	13							13		
115	Dixie Fire	Labor Internal	PGE1/6608193	Hours - Straight Time	148	65	13	4	2			233		
116	Dixie Fire	Labor Internal	PGE1/6608194	Hours - Overtime	70	3	1	1	1			76		
117	Dixie Fire	Labor Internal	PGE1/6608195	Hours - Doubletime	32	2	0					35		
118	Dixie Fire	Labor Internal Total				6,700	514	192	7	(3)	3	7,414		
119	Dixie Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified	1	0	1	(1)	(0)			1		
120	Dixie Fire	Materials	PGE1/5300100	Automotive	15	0	0	2	(2)			16		
121	Dixie Fire	Materials	PGE1/5300110	Construction Supplies	23			-				23		
122	Dixie Fire	Materials	PGE1/5300120	Conductors, Cable & Wire Connectors	1	4						5		
123	Dixie Fire	Materials	PGE1/5300140	Electrical Specialties	1							1		
124	Dixie Fire	Materials	PGE1/5300150	Fuels, Lubricants & Oils	0		5	(4)	(1)			0		
125	Dixie Fire	Materials	PGE1/5300170	Chemicals,Cleaners,Compounds & Lab Suppl	39	21	0	(0)	(0)			60		
126	Dixie Fire	Materials	PGE1/5300180	Poles, Insulators & Hardware Bushing & B		46						46		
127	Dixie Fire	Materials	PGE1/5300190	Generators, Motors & Industri Cntrl Equip	258	1,689						1,947		
128	Dixie Fire	Materials	PGE1/5300210	Lighting Fixtures & Lamps		(0)	0		(0)			(0)		
129	Dixie Fire	Materials	PGE1/5300220	Measuring Instruments	34							34		
130	Dixie Fire	Materials	PGE1/5300230	Communication & Signaling Equipment	60	9	(9)					60		
131	Dixie Fire	Materials	PGE1/5300231	Telephone Equipment	0	0						0		
132	Dixie Fire	Materials	PGE1/5300240	Power Plant Specialties	11	3		-				14		
133	Dixie Fire	Materials	PGE1/5300260	Transformers, Regulators & Capacitors	1	1						2		
134	Dixie Fire	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	117	1	0	0	(0)			119		
135	Dixie Fire	Materials	PGE1/5300300	Printed Mats, Signs, Off Suppl & Furn	8	0	0	(0)	(0)			8		
136	Dixie Fire	Materials	PGE1/5300301	Office Supplies Expense	9	0	(0)	0	(0)			9		
137	Dixie Fire	Materials	PGE1/5300317	Integrated Supplier - Grainger		0			(0)			-		
138	Dixie Fire	Materials	PGE1/5300318	Integrated Supplier - BT Office	106	31	0					137		
139	Dixie Fire	Materials	PGE1/5300320	Freight	46	21			(0)			67		
140	Dixie Fire	Materials	PGE1/5300330	Purchasing Card	126	(19)	1	12	(12)			107		
141	Dixie Fire	Materials	PGE1/5300360	Fleet Material - Parts	6		0	(0)	(0)			6		
142	Dixie Fire	Materials	PGE1/5300361	Fleet Miscellaneous Material			0		(0)			(0)		
143	Dixie Fire	Materials	PGE1/5300910	Other Special Project Material		1	(1)		(0)			(0)		
144	Dixie Fire	Materials Total				863	1,809	(3)	9	(15)		2,662		
145	Dixie Fire	Other	PGE1/5006050	Misc General Expense - Subscriptions				1	1			2		
146	Dixie Fire	Other	PGE1/5006310	Cash Discount earned	(22)	(297)	(165)	(74)	(102)	(5)	(665)			
147	Dixie Fire	Other	PGE1/5006346	Misc Elec Distribution Expense	67	(67)					-			
148	Dixie Fire	Other	PGE1/5007000	Rents	147	138		-	3		289			
149	Dixie Fire	Other	PGE1/5091100	Meals Expense	70	0	5	3	0	1	80			
150	Dixie Fire	Other	PGE1/5091114	Lodging	195	13	27	6	2		243			
151	Dixie Fire	Other	PGE1/5091115	Employee Travel	14	0	1	0	-		15			
152	Dixie Fire	Other	PGE1/5091140	Reimbursed Mileage Expense	14	2	5	4	0		24			
153	Dixie Fire	Other	PGE1/5091200	Other Employee Related Expense	1,052	111	34	13	10		1,220			
154	Dixie Fire	Other	PGE1/5200531	Employee Training						0	0			
155	Dixie Fire	Other	PGE1/5200703	Non-Cash Rewards & Recognition - PCC Use		2		5			7			
156	Dixie Fire	Other	PGE1/5501000	Bulk Vehicle Fuel	-			-	-		-			
157	Dixie Fire	Other	PGE1/5501090	Permits/Fees	5		4	0			9			
158	Dixie Fire	Other	PGE1/5501091	Permits/Fees - Environmental		3		1			4			
159	Dixie Fire	Other	PGE1/5501093	Land Acquisition Services		0	0		0		0			
160	Dixie Fire	Other	PGE1/5501094	Other Land Fees	420	490	298	260			1,468			
161	Dixie Fire	Other	PGE1/5501112	Vehicle Rents				1			1			
162	Dixie Fire	Other	PGE1/5510010	Postage	0	1	0				1			
163	Dixie Fire	Other	PGE1/5510020	Telephone	9	0	0				9			
164	Dixie Fire	Other	PGE1/5510021	Cellular Phone Use		3	1	2	2	0	8			
165	Dixie Fire	Other	PGE1/5590042	Cost Adjustments	1	68	(187)	(373)	(69)	(9)	(568)			
166	Dixie Fire	Other	PGE1/5591000	Other Expenses	57	33	9	2	2		103			
167	Dixie Fire	Other	PGE1/5591010	Building-utilities	20	62	40	33	19		173			
168	Dixie Fire	Other Total				2,048	562	73	(117)	(131)	(12)	2,423		
169	Dixie Fire	Staff Aug	PGE1/5400000	Staff Augmentation - Labor	153	(33)	100	495	86	12	814			
170	Dixie Fire	Staff Aug	PGE1/5400020	Staff Augmentation - Other Expenses	2						2			
171	Dixie Fire	Staff Aug Total				156	(33)	100	495	86	12	816		
172	Dixie Fire Total					-	-	96,442	63,374	7,648	11,107	2,128	180	182,879
173		Less: Adjustment to remove Overheads				-	-	-	-	-	-	-	-	-
174		Less: Adjustment to remove EY Recommendation				(2,581)	(7,805)	(170)	(264)	(389)	-	-	-	(11,208)
175	Total					-	-	95,861	55,569	7,478	10,842	1,739	180	171,671

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Fly Fire	Contract	PGE1/5490000	Contracts			159						159
2	Fly Fire	Contract	PGE1/5490021	Construction Inspection			81						81
3	Fly Fire	Contract Total					239						239
4	Fly Fire	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A			14						14
5	Fly Fire	Labor Internal	PGE1/6010076	Estimating-Internal			21						21
6	Fly Fire	Labor Internal	PGE1/6603001	Construction			58						58
7	Fly Fire	Labor Internal	PGE1/6603013	Project Management Services			1						1
8	Fly Fire	Labor Internal	PGE1/6603021	Construction Overtime Services			1						1
9	Fly Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc			1						1
10	Fly Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services			166						166
11	Fly Fire	Labor Internal	PGE1/6603184	Field Services Doubletime			1						1
12	Fly Fire	Labor Internal	PGE1/6603844	Apprentice			1						1
13	Fly Fire	Labor Internal	PGE1/6603846	Apprentice DT			1						1
14	Fly Fire	Labor Internal Total					264						264
15	Fly Fire	Materials	PGE1/5300330	Purchasing Card			0						0
16	Fly Fire	Materials Total					0						0
17	Fly Fire Total				-	-	503	-	-	-	-	-	503
18				<i>Less: Adjustment to remove Overheads</i>	-	-	-						-
19				<i>Less: Adjustment to remove EY Recommendation</i>			-						-
20	Total				-	-	503	-	-	-	-	-	503

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	Contract	PGE1/5007001	Security Services	867	(432)							435
2	Kincade Fire	Contract	PGE1/5490000	Contracts	12,215	2,849	127						15,192
3	Kincade Fire	Contract	PGE1/5490001	Electric Construction Contract	3,015	31		17					3,064
4	Kincade Fire	Contract	PGE1/5490002	Gas Construction Contract	80								80
5	Kincade Fire	Contract	PGE1/5490015	Environmental Contract	3	3							6
6	Kincade Fire	Contract	PGE1/5490021	Construction Inspection	113	3							115
7	Kincade Fire	Contract	PGE1/5490027	Traffic Control Contracts	150	655							805
8	Kincade Fire	Contract	PGE1/5590114	Contractor Activity Charges	(4)								(4)
9	Kincade Fire	Contract	PGE1/6603566	IT Analyze, Plan, Mctc, etc. Tier 2		1							1
10	Kincade Fire	Contract	PGE1/6603831	PG&E Contractor 1	4								4
11	Kincade Fire	Contract	PGE1/6603832	PG&E Contractor 2	2								2
12	Kincade Fire	Contract	PGE1/6606176	Helicopter Contract	935	108							1,043
13	Kincade Fire		Contract Total		17,381	3,217	127	17					20,743
14	Kincade Fire	Labor Internal	PGE1/5501131	Supv Mgmt & Supp OH Transfer - System Us	(30)								(30)
15	Kincade Fire	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment	(85)								(85)
16	Kincade Fire	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A	3								3
17	Kincade Fire	Labor Internal	PGE1/5590103	IT Activity Charge - Type A	(96)								(96)
18	Kincade Fire	Labor Internal	PGE1/5590104	Cust. Care Activity Charge - Type A	(4)	2							(2)
19	Kincade Fire	Labor Internal	PGE1/5590105	Env & Land Activity Charge - Type A	(1)								(1)
20	Kincade Fire	Labor Internal	PGE1/5590109	Nuclear Activity Charge - Non-Type A	(2)								(2)
21	Kincade Fire	Labor Internal	PGE1/6010076	Estimating-Internal	238	69	3						309
22	Kincade Fire	Labor Internal	PGE1/6010100	Paid Time Off	265								265
23	Kincade Fire	Labor Internal	PGE1/6010106	Indirect Labor - Electric	453								453
24	Kincade Fire	Labor Internal	PGE1/6010107	Indirect Labor - Gas	106								106
25	Kincade Fire	Labor Internal	PGE1/6010108	Indirect Labor - Environmental Land	4								4
26	Kincade Fire	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	8								8
27	Kincade Fire	Labor Internal	PGE1/6010111	Indirect Labor - IT	26								26
28	Kincade Fire	Labor Internal	PGE1/6010114	Operation Mgmt & Support - Electric	371								371
29	Kincade Fire	Labor Internal	PGE1/6010115	Operation Mgmt & Support - Gas	75								75
30	Kincade Fire	Labor Internal	PGE1/6010117	Operation Mgmt & Support - Nuclear Gen	0								0
31	Kincade Fire	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	3								3
32	Kincade Fire	Labor Internal	PGE1/6603000	Administration	3	(0)							3
33	Kincade Fire	Labor Internal	PGE1/6603001	Construction	194								194
34	Kincade Fire	Labor Internal	PGE1/6603004	Acquisition - Misc	3	2							4
35	Kincade Fire	Labor Internal	PGE1/6603005	Analyst Services	3								3
36	Kincade Fire	Labor Internal	PGE1/6603013	Project Management Services	6								6
37	Kincade Fire	Labor Internal	PGE1/6603021	Construction Overtime Services	51	(0)							51
38	Kincade Fire	Labor Internal	PGE1/6603022	Engineering/Mapping	86								86
39	Kincade Fire	Labor Internal	PGE1/6603023	Engineering Services	2								2
40	Kincade Fire	Labor Internal	PGE1/6603024	Environmental Services	1								1
41	Kincade Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc	2	1							3
42	Kincade Fire	Labor Internal	PGE1/6603064	Warehouse Services	40								40
43	Kincade Fire	Labor Internal	PGE1/6603076	Management Services	168								168
44	Kincade Fire	Labor Internal	PGE1/6603097	Vegetation Management - Misc	21	6							27
45	Kincade Fire	Labor Internal	PGE1/6603098	Field Services Overtime	2								2
46	Kincade Fire	Labor Internal	PGE1/6603099	Field Services	14								14
47	Kincade Fire	Labor Internal	PGE1/6603106	Engineering/Mapping Services Overtime	152								152
48	Kincade Fire	Labor Internal	PGE1/6603128	Monitoring/Controlling Services	0								0
49	Kincade Fire	Labor Internal	PGE1/6603146	Painting Services	11								11
50	Kincade Fire	Labor Internal	PGE1/6603147	Painting Services-OT	0								0
51	Kincade Fire	Labor Internal	PGE1/6603148	Engineering Services - OT	4	1							5
52	Kincade Fire	Labor Internal	PGE1/6603150	Administrative Services - OT	4								4
53	Kincade Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services	578	(0)							578
54	Kincade Fire	Labor Internal	PGE1/6603182	Engineering & Mapping Doubletime Service	117								117
55	Kincade Fire	Labor Internal	PGE1/6603184	Field Services Doubletime	34								34
56	Kincade Fire	Labor Internal	PGE1/6603235	Engineering Doubletime	5								5
57	Kincade Fire	Labor Internal	PGE1/6603236	Project Management Overtime	10								10
58	Kincade Fire	Labor Internal	PGE1/6603245	Management Services - OT	4								4
59	Kincade Fire	Labor Internal	PGE1/6603253	Administrative Services - Double Time	5								5
60	Kincade Fire	Labor Internal	PGE1/6603373	Painting Services DT	22								22
61	Kincade Fire	Labor Internal	PGE1/6603466	Electric Estimating	2								2
62	Kincade Fire	Labor Internal	PGE1/6603467	Electric Estimating Overtime	5								5
63	Kincade Fire	Labor Internal	PGE1/6603468	Electric Estimating Doubletime	6								6
64	Kincade Fire	Labor Internal	PGE1/6603730	Account Services	29	6							35
65	Kincade Fire	Labor Internal	PGE1/6603823	Manage L&EM	0								0
66	Kincade Fire	Labor Internal	PGE1/6603844	Apprentice	20								20
67	Kincade Fire	Labor Internal	PGE1/6603845	Apprentice OT	1								1
68	Kincade Fire	Labor Internal	PGE1/6603846	Apprentice DT	9								9
69	Kincade Fire	Labor Internal	PGE1/6603851	Account Services Overtime	2								2
70	Kincade Fire	Labor Internal	PGE1/6603854	Analyst Svcs DoubleTime	1								1
71	Kincade Fire	Labor Internal	PGE1/6603855	Analyst Svcs Overtime	6								6
72	Kincade Fire	Labor Internal	PGE1/6603902	Management Svcs DoubleTime	6								6
73	Kincade Fire	Labor Internal	PGE1/6603913	Monitoring/Controlling Services - DT	1								1
74	Kincade Fire	Labor Internal	PGE1/6603939	Vegetation Mgmt PGE Facility Overtime	10								10
75	Kincade Fire	Labor Internal	PGE1/6608193	Hours - Straight Time	75	1							75
76	Kincade Fire	Labor Internal	PGE1/6608194	Hours - Overtime	63	0							63
77	Kincade Fire	Labor Internal	PGE1/6608195	Hours - Doubletime	30								30
78	Kincade Fire		Labor Internal Total		3,146	86	3						3,235
79	Kincade Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified	1	0							1
80	Kincade Fire	Materials	PGE1/5300100	Automotive	2	0							2
81	Kincade Fire	Materials	PGE1/5300150	Fuels, Lubricants & Oils	0	0							0
82	Kincade Fire	Materials	PGE1/5300160	Gas & Water Specialties	1								1
83	Kincade Fire	Materials	PGE1/5300170	Chemicals,Cleaners,Compounds & Lab Suppl	15								15
84	Kincade Fire	Materials	PGE1/5300231	Telephone Equipment		4							4
85	Kincade Fire	Materials	PGE1/5300240	Power Plant Specialties	0								0
86	Kincade Fire	Materials	PGE1/5300270	Fabricated Structures	0								0
87	Kincade Fire	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	1								1
88	Kincade Fire	Materials	PGE1/5300300	Printed Matls, Signs, Off Suppl & Furn		0							0
89	Kincade Fire	Materials	PGE1/5300301	Office Supplies Expense	9	1							10
90	Kincade Fire	Materials	PGE1/5300320	Freight	12								12
91	Kincade Fire	Materials	PGE1/5300330	Purchasing Card	43	3							46
92	Kincade Fire	Materials	PGE1/6010000	Material Burden	3								3

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Customer Care - CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	Consulting	PGE1/5001240	Consulting Services - Computer				0					0
2	Kincade Fire	Consulting Total						0					0
3	Kincade Fire	Labor Internal	PGE1/6010100	Paid Time Off	0								0
4	Kincade Fire	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	1								1
5	Kincade Fire	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	0								0
6	Kincade Fire	Labor Internal	PGE1/6603730	Account Services	2								2
7	Kincade Fire	Labor Internal Total			3								3
8	Kincade Fire	Other	PGE1/6010112	Building Service Overhead	0								0
9	Kincade Fire	Other	PGE1/6010113	IT Device OH	0								0
10	Kincade Fire	Other	PGE1/6010120	Benefits OH	0								0
11	Kincade Fire	Other	PGE1/6010121	Payroll Taxes OH	0								0
12	Kincade Fire	Other Total			1								1
13	Kincade FireTotal				4	-	-	0	-	-	-	-	4
14				Less: Adjustment to remove Overheads	-	-	-	-	-	-	-	-	-
15				Less: Adjustment to remove EY Recommendation	-	-	-	(0)	-	-	-	-	(0)
16	Total				4	-	-	-	-	-	-	-	4

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Customer Care- CEMA
Expense Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	Consulting	PGE1/5001240	Consulting Services - Computer			4						4
2	Dixie Fire	Consulting	PGE1/5001250	Consulting Services - Other			14						14
3	Dixie Fire												
4	Dixie Fire												
5	Dixie Fire	Contract	PGE1/5007001	Security Services			9						9
6	Dixie Fire	Contract	PGE1/5490000	Contracts			43	1					43
7	Dixie Fire												
8	Dixie Fire												
9	Dixie Fire												
10	Dixie Fire												
11	Dixie Fire												
12	Dixie Fire												
13	Dixie Fire												
14	Dixie Fire												
15	Dixie Fire												
16	Dixie Fire												
17	Dixie Fire												
18	Dixie Fire												
19	Dixie Fire												
20	Dixie Fire												
21	Dixie Fire												
22	Dixie Fire												
23	Dixie Fire												
24	Dixie Fire												
25	Dixie Fire												
26	Dixie Fire												
27	Dixie Fire												
28	Dixie Fire												
29	Dixie Fire												
30	Dixie Fire												
31	Dixie Fire												
32	Dixie Fire Total												
33													
34													
35	Total												

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AS 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Gas Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	3Q	3QA	5538068	GD Kincade Fire 10/19 (Restore) Sv Contract		0								0
2	Kincade Fire	3Q	3QA	5538068	GD Kincade Fire 10/19 (Restore) Sv Labor Internal		0								0
3	Kincade Fire	3Q	3QA	5538068	GD Kincade Fire 10/19 (Restore) Sv Materials		0								0
4	Kincade Fire	3Q	3QA	5538068	GD Kincade Fire 10/19 (Restore) Sv Other		0								0
5	Kincade Fire	3Q	3QA	5538849	GD Kincade Fire 10/19 (Rebuild) Sv Contract		0	11							11
6	Kincade Fire	3Q	3QA	5538849	GD Kincade Fire 10/19 (Rebuild) Sv Labor Internal		0	1							1
7	Kincade Fire	3Q	3QA	5538849	GD Kincade Fire 10/19 (Rebuild) Sv Materials		0	1							1
8	Kincade Fire	3Q	3QA	5538849	GD Kincade Fire 10/19 (Rebuild) Sv Other		0	0							0
9	Kincade FireTotal						0	13	-	-	-	-	-	-	14
10					Less: Adjustment to remove Overheads		(0)	-							(0)
11					Less: Adjustment to remove EY Recommendation		-	-							-
12	Total						0	13	-	-	-	-	-	-	14

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AS 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Generation - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	3Q	#	5798558	PG DeSabra Dixie Fire Capital (CEM Contract					12					12
2	Dixie Fire	3Q	#	5798558	PG DeSabra Dixie Fire Capital (CEM Labor Internal					12	10	2			25
3	Dixie Fire	3Q	#	5798558	PG DeSabra Dixie Fire Capital (CEM Materials					3	1				4
4	Dixie Fire	3Q	#	5798558	PG DeSabra Dixie Fire Capital (CEM Other					0	1	0			1
5	Dixie Fire	3Q	3QC	5798558	PG DeSabra Dixie Fire Capital (CEM Contract					23	89				111
6	Dixie Fire	3Q	3QC	5798558	PG DeSabra Dixie Fire Capital (CEM Labor Internal				16	26	34	4	1		80
7	Dixie Fire	3Q	3QC	5798558	PG DeSabra Dixie Fire Capital (CEM Materials				2	39	37				78
8	Dixie Fire	3Q	3QC	5798558	PG DeSabra Dixie Fire Capital (CEM Other				3	6	5	(4)	0		11
9	Dixie FireTotal						-	-	21	122	176	2	1	-	323
10					Less: Adjustment to remove Overheads				-	-	-	-	-	-	-
11					Less: Adjustment to remove EY Recommendation				(5)	(0)	-	-	-	-	(5)
12	Total						-	-	16	122	176	2	1	-	318

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total	
1	Dixie Fire	95	95A	5517671	CEMA OH Capital PO NV	Consulting			277	(34)			34	0	277	
2	Dixie Fire	95	95A	5517671	CEMA OH Capital PO NV	Contract		7,438	2,800	570	41	34	8	10,890		
3	Dixie Fire	95	95A	5517671	CEMA OH Capital PO NV	Labor Internal		1,283	77	10	6	4		1,381		
4	Dixie Fire	95	95A	5517671	CEMA OH Capital PO NV	Materials		1,694	128	15	2	2	0	1,841		
5	Dixie Fire	95	95A	5517671	CEMA OH Capital PO NV	Other		426	26	(152)	(31)	(8)	0	261		
6	Dixie Fire	95	95A	5517671	CEMA OH Capital PO NV	Staff Aug			10	12	2	5		30		
7	Dixie Fire	95	95B	5559753	CEMA UG Capital PO NV	Contract		796	205	0	0	0		1,002		
8	Dixie Fire	95	95B	5559753	CEMA UG Capital PO NV	Labor Internal		210	6		1	1		218		
9	Dixie Fire	95	95B	5559753	CEMA UG Capital PO NV	Materials		87	10	0	0	0		97		
10	Dixie Fire	95	95B	5559753	CEMA UG Capital PO NV	Other		51	3	0	0	0		54		
11	Dixie Fire	95	95B	5559753	CEMA UG Capital PO NV	Staff Aug			0	1				1		
12	Dixie Fire	95	95F	5528312	95F Wildfire Repl OH Cap-NV	Contract		0	22	5				27		
13	Dixie Fire	95	95F	5528312	95F Wildfire Repl OH Cap-NV	Labor Internal		0	13	0				14		
14	Dixie Fire	95	95F	5528312	95F Wildfire Repl OH Cap-NV	Materials			3					3		
15	Dixie Fire	95	95F	5528312	95F Wildfire Repl OH Cap-NV	Other		0	4	0				4		
16	Dixie Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Contract			0	1				1		
17	Dixie Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Labor Internal			2					2		
18	Dixie Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Other			0					0		
19	Dixie Fire	95	95F	5528331	95F Wildfire Repl UG Cap-NV	Consulting				51	165	128	503	54	901	
20	Dixie Fire	95	95F	5528331	95F Wildfire Repl UG Cap-NV	Contract		2	1,120	5,680	11,055	5,873	124	23,853		
21	Dixie Fire	95	95F	5528331	95F Wildfire Repl UG Cap-NV	Labor Internal		1	609	2,061	825	936	9	4,442		
22	Dixie Fire	95	95F	5528331	95F Wildfire Repl UG Cap-NV	Materials		0	638	1,092	2,827	2,087	(48)	6,597		
23	Dixie Fire	95	95F	5528331	95F Wildfire Repl UG Cap-NV	Other		0	317	1,362	1,457	1,473	18	4,627		
24	Dixie Fire	95	95F	5528331	95F Wildfire Repl UG Cap-NV	Staff Aug			3	77	145	530	12	767		
25	Dixie Fire	95	95F	5539259	Butte Rebuild Camp Fire-Svc Cnct Perm	Contract						78	(0)		78	
26	Dixie Fire	95	95F	5539259	Butte Rebuild Camp Fire-Svc Cnct Perm	Labor Internal						10	0		10	
27	Dixie Fire	95	95F	5539259	Butte Rebuild Camp Fire-Svc Cnct Perm	Materials						1	0		1	
28	Dixie Fire	95	95F	5539259	Butte Rebuild Camp Fire-Svc Cnct Perm	Other						1	0		1	
29	Dixie Fire	95	95F	5539259	Butte Rebuild Camp Fire-Svc Cnct Perm	Staff Aug						-	3		3	
30	Dixie Fire	95	95F	5545267	NCF Pedestal Capital Permanent Services	Consulting					1	2			2	
31	Dixie Fire	95	95F	5545267	NCF Pedestal Capital Permanent Services	Contract				16	27	3			46	
32	Dixie Fire	95	95F	5545267	NCF Pedestal Capital Permanent Services	Labor Internal				20	5	0			25	
33	Dixie Fire	95	95F	5545267	NCF Pedestal Capital Permanent Services	Materials				3	0	0			3	
34	Dixie Fire	95	95F	5545267	NCF Pedestal Capital Permanent Services	Other				6	1	0			6	
35	Dixie Fire	95	95F	5547364	Dixie Fire Rebuild-Pedestal 95F Capital	Consulting					6	4	15	2	27	
36	Dixie Fire	95	95F	5547364	Dixie Fire Rebuild-Pedestal 95F Capital	Contract			137	329	247	63	13	788		
37	Dixie Fire	95	95F	5547364	Dixie Fire Rebuild-Pedestal 95F Capital	Labor Internal			281	150	94	138	15	678		
38	Dixie Fire	95	95F	5547364	Dixie Fire Rebuild-Pedestal 95F Capital	Materials			45	19	2	0	2	68		
39	Dixie Fire	95	95F	5547364	Dixie Fire Rebuild-Pedestal 95F Capital	Other			81	20	15	25	4	145		
40	Dixie Fire	95	95F	5547364	Dixie Fire Rebuild-Pedestal 95F Capital	Staff Aug			1	1	9	3		14		
41	Dixie Fire	95	95F	5547365	Dixie Fire Rebuild-Service Connect 95F	Consulting					7	8	2	0	18	
42	Dixie Fire	95	95F	5547365	Dixie Fire Rebuild-Service Connect 95F	Contract			48	92	321	109	13	583		
43	Dixie Fire	95	95F	5547365	Dixie Fire Rebuild-Service Connect 95F	Labor Internal			143	165	167	82	29	586		
44	Dixie Fire	95	95F	5547365	Dixie Fire Rebuild-Service Connect 95F	Materials			39	16	17	3	1	77		
45	Dixie Fire	95	95F	5547365	Dixie Fire Rebuild-Service Connect 95F	Other			45	21	14	15	4	100		
46	Dixie Fire	95	95F	5547365	Dixie Fire Rebuild-Service Connect 95F	Staff Aug					1	11	6		18	
47	Dixie Fire	95	95F	5549659	Dixie Fire Rebuild-Additional Scope	Consulting					1		32	0	33	
48	Dixie Fire	95	95F	5549659	Dixie Fire Rebuild-Additional Scope	Contract				730	607	1,047	754	25	3,164	
49	Dixie Fire	95	95F	5549659	Dixie Fire Rebuild-Additional Scope	Labor Internal			171	214	12	20	1	418		
50	Dixie Fire	95	95F	5549659	Dixie Fire Rebuild-Additional Scope	Materials			14	1	68	35	(8)	110		
51	Dixie Fire	95	95F	5549659	Dixie Fire Rebuild-Additional Scope	Other			47	13	7	12	(0)	78		
52	Dixie Fire	95	95F	5549659	Dixie Fire Rebuild-Additional Scope	Staff Aug			5	1		22		28		
53	Dixie Fire	95	95F	5549760	Dixie Fire Rebuild-MHP	Consulting					1	27	12		40	
54	Dixie Fire	95	95F	5549760	Dixie Fire Rebuild-MHP	Contract			19	60	432	43		554		
55	Dixie Fire	95	95F	5549760	Dixie Fire Rebuild-MHP	Labor Internal			3	11	34	6		55		
56	Dixie Fire	95	95F	5549760	Dixie Fire Rebuild-MHP	Other			1	3	55	1		60		
57	Dixie Fire	95	95F	5549760	Dixie Fire Rebuild-MHP	Staff Aug				3					3	
58	Dixie FireTotal						-	-	12,266	7,870	12,670	19,145	12,877	279	65,108	
59						Less: Adjustment to remove Overheads	-	-	-	-	-	-	-	-	-	
60						Less: Adjustment to remove EY Recommendation			(4)	(152)	-	(8)	-	-	(164)	
61	Total						-	-	12,263	7,718	12,670	19,137	12,877	279	64,944	

Less: Adjustment to remove Overheads

Less: Adjustment to remove EY Recommendation

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AS 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Fly Fire	95	95A	5517671	CEMA OH Capital PO NV	Contract				199					199
2	Fly Fire	95	95A	5517671	CEMA OH Capital PO NV	Labor Internal				89					89
3	Fly Fire	95	95A	5517671	CEMA OH Capital PO NV	Materials					4				4
4	Fly Fire	95	95A	5517671	CEMA OH Capital PO NV	Other				26	0				26
5	Fly FireTotal						-	-	314	5	-	-	-	-	319
6						Less: Adjustment to remove Overheads	-	-	-	-	-	-	-	-	-
7						Less: Adjustment to remove EY Recommendation			-	-					-
8	Total						-	-	314	5	-	-	-	-	319

PACIFIC GAS AND ELECTRIC COMPANY
KINCADIE AND DIXIE AS 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	MWC	MAT	Planning Order	Planning Order Description	CE Mjr Resource Grp	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	95	95A	5517670	CEMA OH Capital PO NB	Contract		17				0	0	0	17
2	Kincade Fire	95	95A	5517670	CEMA OH Capital PO NB	Labor Internal	248	4		1		0	0		253
3	Kincade Fire	95	95A	5517670	CEMA OH Capital PO NB	Materials						3	0	0	3
4	Kincade Fire	95	95A	5517670	CEMA OH Capital PO NB	Other	126	4		0		0	0	0	130
5	Kincade Fire	95	95A	5537919	95 CEMA - Oct2019 Kincade Fire	Consulting		66							66
6	Kincade Fire	95	95A	5537919	95 CEMA - Oct2019 Kincade Fire	Contract	5,145	685	64	(22)					5,872
7	Kincade Fire	95	95A	5537919	95 CEMA - Oct2019 Kincade Fire	Labor Internal	5,258	108	5	5	7				5,383
8	Kincade Fire	95	95A	5537919	95 CEMA - Oct2019 Kincade Fire	Materials	2,142	(27)	77	2	0				2,194
9	Kincade Fire	95	95A	5537919	95 CEMA - Oct2019 Kincade Fire	Other	3,313	260	(62)	(50)	(210)	(191)			3,060
10	Kincade Fire	95	95B	5537919	95 CEMA - Oct2019 Kincade Fire	Consulting		0							0
11	Kincade Fire	95	95B	5537919	95 CEMA - Oct2019 Kincade Fire	Contract	16	487							503
12	Kincade Fire	95	95B	5537919	95 CEMA - Oct2019 Kincade Fire	Labor Internal	108	36	7						151
13	Kincade Fire	95	95B	5537919	95 CEMA - Oct2019 Kincade Fire	Materials	122	0	28						150
14	Kincade Fire	95	95B	5537919	95 CEMA - Oct2019 Kincade Fire	Other	68	(6)	4						66
15	Kincade Fire	95	95B	5559752	CEMA UG Capital PO NB	Contract								0	0
16	Kincade Fire	95	95B	5559752	CEMA UG Capital PO NB	Labor Internal	52	3					0	0	55
17	Kincade Fire	95	95B	5559752	CEMA UG Capital PO NB	Materials	(0)						0	0	(0)
18	Kincade Fire	95	95B	5559752	CEMA UG Capital PO NB	Other	26	1					0	0	27
19	Kincade Fire	95	95F	5528314	95F Wildfire Repl OH Cap-SI	Contract						0	10	0	10
20	Kincade Fire	95	95F	5528314	95F Wildfire Repl OH Cap-SI	Labor Internal						3	2		5
21	Kincade Fire	95	95F	5528314	95F Wildfire Repl OH Cap-SI	Other						0	0	0	0
22	Kincade Fire	95	95F	5528314	95F Wildfire Repl OH Cap-SI	Staff Aug							0		0
23	Kincade Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Consulting		0							0
24	Kincade Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Contract		56	23	19	1				99
25	Kincade Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Labor Internal	0	4	6	6					16
26	Kincade Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Materials		4	0	0					4
27	Kincade Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Other	0	2	(7)	2					(3)
28	Kincade Fire	95	95F	5528315	95F Wildfire Repl OH Cap-NB	Staff Aug				1					1
29	Kincade Fire	95	95F	5528317	95F Wildfire Repl OH Cap-SO	Consulting		1	0						2
30	Kincade Fire	95	95F	5528317	95F Wildfire Repl OH Cap-SO	Contract	164	248		30	31	13	4		489
31	Kincade Fire	95	95F	5528317	95F Wildfire Repl OH Cap-SO	Labor Internal	14	17		10	4	3	0		48
32	Kincade Fire	95	95F	5528317	95F Wildfire Repl OH Cap-SO	Materials	10	2		2	3	1			18
33	Kincade Fire	95	95F	5528317	95F Wildfire Repl OH Cap-SO	Other	6	4		(2)	1	0	0		9
34	Kincade Fire	95	95F	5528317	95F Wildfire Repl OH Cap-SO	Staff Aug				1	2	1	0		4
35	Kincade Fire	95	95F	5528334	95F Wildfire Repl UG Cap-NB	Labor Internal		0							0
36	Kincade Fire	95	95F	5528334	95F Wildfire Repl UG Cap-NB	Other		0							0
37	Kincade Fire	95	95F	5528336	95F Wildfire Repl UG Cap-SO	Consulting		0		0					0
38	Kincade Fire	95	95F	5528336	95F Wildfire Repl UG Cap-SO	Contract		175	80	282	22	0			558
39	Kincade Fire	95	95F	5528336	95F Wildfire Repl UG Cap-SO	Labor Internal		12	9	11	0	0			33
40	Kincade Fire	95	95F	5528336	95F Wildfire Repl UG Cap-SO	Materials	0	4	2	7					13
41	Kincade Fire	95	95F	5528336	95F Wildfire Repl UG Cap-SO	Other	0	1	2	3	0	0	(2)		4
42	Kincade Fire	95	95F	5528336	95F Wildfire Repl UG Cap-SO	Staff Aug				6					6
43	Kincade FireTotal						16,622	2,091	509	316	(141)	(166)	14	0	19,245
44						Less: Adjustment to remove Overheads	(788)	-	-	-	-	-	-	-	(788)
45						Less: Adjustment to remove EY Recommendation	(66)	(2)	-	(0)	-	-	-	(0)	(69)
46	Total						15,768	2,089	509	316	(141)	(166)	14	0	18,388

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Gas Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	Contract	PGE1/5490001	Electric Construction Contract	-	11	-	-	-	-	-	-	11
2	Kincade Fire	Contract	PGE1/6010088	Spoils & Other	0	0	-	-	-	-	-	-	0
3	Kincade Fire	Contract	PGE1/6608158	Contractor Consultant	-	0	-	-	-	-	-	-	0
4	Kincade Fire	Contract Total			0	11	-	-	-	-	-	-	11
5	Kincade Fire	Labor Internal	PGE1/6010100	Paid Time Off	0	-	-	-	-	-	-	-	0
6	Kincade Fire	Labor Internal	PGE1/6010107	Indirect Labor - Gas	0	-	-	-	-	-	-	-	0
7	Kincade Fire	Labor Internal	PGE1/6010115	Operation Mgmt & Support - Gas	0	-	-	-	-	-	-	-	0
8	Kincade Fire	Labor Internal	PGE1/6603022	Engineering/Mapping	0	0	-	-	-	-	-	-	0
9	Kincade Fire	Labor Internal	PGE1/6603032	Inspection Services	0	0	-	-	-	-	-	-	0
10	Kincade Fire	Labor Internal	PGE1/6603076	Management Services	-	0	-	-	-	-	-	-	0
11	Kincade Fire	Labor Internal	PGE1/6603540	Inspection Services OT	-	0	-	-	-	-	-	-	0
12	Kincade Fire	Labor Internal Total			0	1	-	-	-	-	-	-	1
13	Kincade Fire	Materials	PGE1/6010075	Working Stock	0	1	-	-	-	-	-	-	1
14	Kincade Fire	Materials Total			0	1	-	-	-	-	-	-	1
15	Kincade Fire	Other	PGE1/6010050	Capitalized A&G	0	-	-	-	-	-	-	-	0
16	Kincade Fire	Other	PGE1/6010112	Building Service Overhead	0	-	-	-	-	-	-	-	0
17	Kincade Fire	Other	PGE1/6010113	IT Device OH	0	-	-	-	-	-	-	-	0
18	Kincade Fire	Other	PGE1/6010120	Benefits OH	0	-	-	-	-	-	-	-	0
19	Kincade Fire	Other	PGE1/6010121	Payroll Taxes OH	0	0	-	-	-	-	-	-	0
20	Kincade Fire	Other	PGE1/6010122	Minor Material OH	0	0	-	-	-	-	-	-	0
21	Kincade Fire	Other	PGE1/6010123	Fleet OH	0	0	-	-	-	-	-	-	0
22	Kincade Fire	Other Total			0	0	-	-	-	-	-	-	1
23	Kincade FireTotal				0	13	-	-	-	-	-	-	14
24					Less: Adjustment to remove Overheads		(0)	-					(0)
25					Less: Adjustment to remove EY Recommendation		-	-					-
26	Total				0	13	-	-	-	-	-	-	14

Less: Adjustment to remove Overheads

Less: Adjustment to remove EY Recommendation

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Generation - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	Contract	PGE1/5490000	Contracts	-	-	-	9	89	-	-	-	97
2	Dixie Fire	Contract	PGE1/6604026	TS THIRD PARTY RENTAL	-	-	-	2	-	-	-	-	2
3	Dixie Fire	Contract	PGE1/6608176	Helicopter Contract	-	-	-	12	-	-	-	-	12
4	Dixie Fire	Contract	PGE1/6608183	Equipment Rental	-	-	-	12	-	-	-	-	12
5	Dixie Fire	Contract	PGE1/6608187	Tools/Attachments	-	-	-	0	-	-	-	-	0
6	Dixie Fire		Contract Total		-	-	-	35	89	-	-	-	124
7	Dixie Fire	Labor Internal	PGE1/5590115	PWGEN Activity Charge - Type A	-	-	-	0	1	-	-	-	1
8	Dixie Fire	Labor Internal	PGE1/6603000	Administration	-	-	-	-	1	-	1	-	2
9	Dixie Fire	Labor Internal	PGE1/6603001	Construction	-	-	1	-	-	-	-	-	1
10	Dixie Fire	Labor Internal	PGE1/6603005	Analyst Services	-	-	1	1	10	2	0	-	13
11	Dixie Fire	Labor Internal	PGE1/6603006	Design Drafting Services	-	-	-	-	-	2	-	-	2
12	Dixie Fire	Labor Internal	PGE1/6603013	Project Management Services	-	-	3	7	5	1	0	-	17
13	Dixie Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc	-	-	-	0	-	0	0	-	0
14	Dixie Fire	Labor Internal	PGE1/6603032	Inspection Services	-	-	-	-	6	-	-	-	6
15	Dixie Fire	Labor Internal	PGE1/6603040	Maintenance Services	-	-	9	20	12	1	-	-	42
16	Dixie Fire	Labor Internal	PGE1/6603076	Management Services	-	-	-	0	-	1	0	-	1
17	Dixie Fire	Labor Internal	PGE1/6603084	Maintenance Services Overtime	-	-	2	7	3	-	-	-	12
18	Dixie Fire	Labor Internal	PGE1/6603540	Inspection Services OT	-	-	-	-	4	-	-	-	4
19	Dixie Fire	Labor Internal	PGE1/6603541	Inspection Services DT	-	-	-	-	2	-	-	-	2
20	Dixie Fire	Labor Internal	PGE1/6603823	Manage L&EM	-	-	-	0	-	-	-	-	0
21	Dixie Fire	Labor Internal	PGE1/6608193	Hours - Straight Time	-	-	-	1	1	-	-	-	2
22	Dixie Fire		Labor Internal Total		-	-	16	38	44	6	1	-	105
23	Dixie Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified	-	-	-	8	-	-	-	-	8
24	Dixie Fire	Materials	PGE1/5300110	Construction Supplies	-	-	-	6	-	-	-	-	6
25	Dixie Fire	Materials	PGE1/5300240	Power Plant Specialties	-	-	-	14	-	-	-	-	14
26	Dixie Fire	Materials	PGE1/5300270	Fabricated Structures	-	-	-	-	31	-	-	-	31
27	Dixie Fire	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	-	-	-	1	-	-	-	-	1
28	Dixie Fire	Materials	PGE1/5300320	Freight	-	-	-	2	-	-	-	-	2
29	Dixie Fire	Materials	PGE1/5300330	Purchasing Card	-	-	2	10	7	-	-	-	19
30	Dixie Fire		Materials Total		-	-	2	42	38	-	-	-	82
31	Dixie Fire	Other	PGE1/5006310	Cash Discount earned	-	-	-	(0)	(3)	-	-	-	(3)
32	Dixie Fire	Other	PGE1/5091100	Meals Expense	-	-	-	-	0	-	-	-	0
33	Dixie Fire	Other	PGE1/5091114	Lodging	-	-	-	-	2	-	-	-	2
34	Dixie Fire	Other	PGE1/5091140	Reimbursed Mileage Expense	-	-	-	-	0	-	-	-	0
35	Dixie Fire	Other	PGE1/5590047	Canceled Capital Order	-	-	-	-	-	(4)	-	-	(4)
36	Dixie Fire	Other	PGE1/5591000	Other Expenses	-	-	-	0	-	-	-	-	0
37	Dixie Fire	Other	PGE1/6010121	Payroll Taxes OH	-	-	1	2	3	1	0	-	6
38	Dixie Fire	Other	PGE1/6010122	Minor Material OH	-	-	0	3	3	-	-	-	6
39	Dixie Fire	Other	PGE1/6010129	Fleet OH - Power Gen	-	-	2	2	-	-	-	-	4
40	Dixie Fire		Other Total		-	-	3	7	5	(3)	0	-	12
41	Dixie FireTotal				-	-	21	122	176	2	1	-	323
42				Less: Adjustment to remove Overheads	-	-	-	-	-	-	-	-	-
43				Less: Adjustment to remove EY Recommendation	-	-	(5)	(0)	-	-	-	-	(5)
44	Total				-	-	16	122	176	2	1	-	318

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Dixie Fire	Consulting	PGE1/5001230	Consulting Services - Engineering					21	28	39		88
2	Dixie Fire	Consulting	PGE1/5001237	Consulting Services - Environmental Perm			277	(34)	10	38	343	(16)	618
3	Dixie Fire	Consulting	PGE1/5001240	Consulting Services - Computer						10	8	0	19
4	Dixie Fire	Consulting	PGE1/5001250	Consulting Services - Other				51	149	93	207	72	572
5	Dixie Fire	Consulting	PGE1/6608158	Contractor Consultant					0		1		1
6	Dixie Fire		Consulting Total				277	16	181	169	597	96	1,297
7	Dixie Fire	Contract	PGE1/5007001	Security Services			336	181					518
8	Dixie Fire	Contract	PGE1/5490000	Contracts			1,921	2,402	2,765	3,475	1,440	74	12,077
9	Dixie Fire	Contract	PGE1/5490001	Electric Construction Contract			3,361	1,471	2,554	7,638	2,277	7	17,309
10	Dixie Fire	Contract	PGE1/5490002	Gas Construction Contract				149	471	30	1,472		2,122
11	Dixie Fire	Contract	PGE1/5490003	Engr/Dsgn and Engr, Proc & Constr Contra				35	5		4	7	52
12	Dixie Fire	Contract	PGE1/5490005	Vegetation Management Contracts				16	1	30	27	8	82
13	Dixie Fire	Contract	PGE1/5490015	Environmental Contract		105		452	369	214	121	34	1,296
14	Dixie Fire	Contract	PGE1/5490021	Construction Inspection		34		99	406	98	41		677
15	Dixie Fire	Contract	PGE1/5490022	As Built Survey Contracts				40	54	64	55	1	214
16	Dixie Fire	Contract	PGE1/5490024	Construction Management Contracts			0	3	0	312	105	7	428
17	Dixie Fire	Contract	PGE1/5490027	Traffic Control Contracts			2,277	61	286	126	19		2,769
18	Dixie Fire	Contract	PGE1/5490028	T&D Sewer Inspection					3	42	6	(1)	50
19	Dixie Fire	Contract	PGE1/5490110	Hardware/Software Maintenance Contracts							0		0
20	Dixie Fire	Contract	PGE1/5490500	Paving Contracts					333	829	558		1,721
21	Dixie Fire	Contract	PGE1/5490801	Overhead Credit Contract - General Use						(51)			(51)
22	Dixie Fire	Contract	PGE1/5590114	Contractor Activity Charges				1	7	9			16
23	Dixie Fire	Contract	PGE1/6010088	Spoils & Other						300	159	5	463
24	Dixie Fire	Contract	PGE1/6603567	IT Analyze, Plan, Mtce, etc. Tier 3				0			0		0
25	Dixie Fire	Contract	PGE1/6603833	PG&E Contractor 3							4	3	8
26	Dixie Fire	Contract	PGE1/6603834	PG&E Contractor 4							9	9	18
27	Dixie Fire	Contract	PGE1/6604026	TS THIRD PARTY RENTAL				13	3	1	14	1	32
28	Dixie Fire	Contract	PGE1/6608157	Contractor Admin							0	1	1
29	Dixie Fire	Contract	PGE1/6608164	Contractor Specialist/Services							2		2
30	Dixie Fire	Contract	PGE1/6608176	Helicopter Contract			200		20				220
31	Dixie Fire	Contract	PGE1/6608183	Equipment Rental				126	91	84	423	20	744
32	Dixie Fire	Contract	PGE1/6608185	Portable Restrooms							2		2
33	Dixie Fire	Contract	PGE1/6608187	Tools/Attachments				48	2	24	87	5	165
34	Dixie Fire	Contract	PGE1/6608192	Contractor Inspector/Compliance							5		5
35	Dixie Fire	Contract	PGE1/6608200	Mega Watt Per Day							47		47
36	Dixie Fire		Contract Total				8,236	5,097	7,370	13,224	6,877	183	40,986
37	Dixie Fire	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment			0	8	(6)	1	0		3
38	Dixie Fire	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A			41	49	81	54	41	4	271
39	Dixie Fire	Labor Internal	PGE1/5590101	GAS Activity Charge - Type A				17	114	1	0		131
40	Dixie Fire	Labor Internal	PGE1/5590102	Nuclear Activity Charge - Type A					(0)				(0)
41	Dixie Fire	Labor Internal	PGE1/5590103	IT Activity Charge - Type A				6	4	3			13
42	Dixie Fire	Labor Internal	PGE1/5590104	Cust. Care Activity Charge - Type A				2	(1)				1
43	Dixie Fire	Labor Internal	PGE1/5590105	Env & Land Activity Charge - Type A				3	8	2	3	0	16
44	Dixie Fire	Labor Internal	PGE1/5590106	Customer Ops Activity Charge - Type A				0	2	1	0	3	3
45	Dixie Fire	Labor Internal	PGE1/5590107	Electric Activity Charge - Non-Type A						4	(0)		3
46	Dixie Fire	Labor Internal	PGE1/5590108	GAS Activity Charge - Non-Type A					7	0	0		8
47	Dixie Fire	Labor Internal	PGE1/5590110	IT Activity Charge - Non-Type A					5				5
48	Dixie Fire	Labor Internal	PGE1/5590111	Customer Care Activity Charge - Non-Type				0	(0)				(0)
49	Dixie Fire	Labor Internal	PGE1/5590112	Env & Land Activity Charge - Non-Type A					0	0			0
50	Dixie Fire	Labor Internal	PGE1/5590113	Customer Ops Activity Charge - Non-Type				0	0	0	0		0
51	Dixie Fire	Labor Internal	PGE1/6010076	Estimating-Internal			191						191
52	Dixie Fire	Labor Internal	PGE1/6603000	Administration			2	11	11	1	1		25
53	Dixie Fire	Labor Internal	PGE1/6603001	Construction			243	141	893	400	374	18	2,069
54	Dixie Fire	Labor Internal	PGE1/6603004	Acquisition - Misc			1	0	2	5	3	2	12
55	Dixie Fire	Labor Internal	PGE1/6603005	Analyst Services				6	25	36	22	1	91
56	Dixie Fire	Labor Internal	PGE1/6603006	Design Drafting Services				97	53	7	10	0	167
57	Dixie Fire	Labor Internal	PGE1/6603017	Design Services				0		0	7	1	9
58	Dixie Fire	Labor Internal	PGE1/6603021	Construction Overtime Services			24	182	565	210	311	9	1,301
59	Dixie Fire	Labor Internal	PGE1/6603022	Engineering/Mapping			7	6	13	14	12	1	52
60	Dixie Fire	Labor Internal	PGE1/6603023	Engineering Services			1	6	36	27	41	2	113
61	Dixie Fire	Labor Internal	PGE1/6603024	Environmental Services			14	5	5	3	4		30
62	Dixie Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc			6	11	14	4	5		39
63	Dixie Fire	Labor Internal	PGE1/6603032	Inspection Services							0		0
64	Dixie Fire	Labor Internal	PGE1/6603045	Operating Services				0					0
65	Dixie Fire	Labor Internal	PGE1/6603058	Technical Services				0	1				1
66	Dixie Fire	Labor Internal	PGE1/6603059	Land Surveying & Engineering Supprt-Misc				5	3	1			9
67	Dixie Fire	Labor Internal	PGE1/6603064	Warehouse Services			2		0				2
68	Dixie Fire	Labor Internal	PGE1/6603076	Management Services			3	136	104	97	88	6	434
69	Dixie Fire	Labor Internal	PGE1/6603082	Maintain & Operate Overtime Services			0	1	6	7	6	0	20
70	Dixie Fire	Labor Internal	PGE1/6603083	Maintain & Operate Services			1	3	5	12	15	0	36
71	Dixie Fire	Labor Internal	PGE1/6603098	Field Services Overtime			0	0	0		2		3
72	Dixie Fire	Labor Internal	PGE1/6603099	Field Services			1	1	1	0	2		4
73	Dixie Fire	Labor Internal	PGE1/6603103	Design Overtime Services							2	0	2
74	Dixie Fire	Labor Internal	PGE1/6603106	Engineering/Mapping Services Overtime			1	1	3	2	3	0	10
75	Dixie Fire	Labor Internal	PGE1/6603107	Design Drafting Services - Overtime				35	9	1	1		47
76	Dixie Fire	Labor Internal	PGE1/6603148	Engineering Services - OT				21	20	12	24		77
77	Dixie Fire	Labor Internal	PGE1/6603150	Administrative Services - OT			14	3	17	3	11	1	48
78	Dixie Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services			768	64	226	37	82		1,177
79	Dixie Fire	Labor Internal	PGE1/6603181	Maint & Operate Doubletime Services			5	1	3	5	14	0	27
80	Dixie Fire	Labor Internal	PGE1/6603182	Engineering & Mapping Doubletime Service						0			0
81	Dixie Fire	Labor Internal	PGE1/6603184	Field Services Doubletime			1		1	0	2		4
82	Dixie Fire	Labor Internal	PGE1/6603227	Land Rights - Misc			0	8	26	28	11		73

83	Dixie Fire	Labor Internal	PGE1/6603234	Drafting Doubletime			1	22	1			23	
84	Dixie Fire	Labor Internal	PGE1/6603235	Engineering Doubletime			3	7	0	0		11	
85	Dixie Fire	Labor Internal	PGE1/6603245	Management Services - OT	1		34	31	18	17	1	102	
86	Dixie Fire	Labor Internal	PGE1/6603252	Environmental Services - OT	7							7	
87	Dixie Fire	Labor Internal	PGE1/6603253	Administrative Services - Double Time	78		0	3	1	4	0	86	
88	Dixie Fire	Labor Internal	PGE1/6603377	Civil Construction						0		0	
89	Dixie Fire	Labor Internal	PGE1/6603378	Civil Construction OT						0		0	
90	Dixie Fire	Labor Internal	PGE1/6603466	Electric Estimating	8	270	176	54	49	7	563		
91	Dixie Fire	Labor Internal	PGE1/6603467	Electric Estimating Overtime	6	110	68	13	5	0	201		
92	Dixie Fire	Labor Internal	PGE1/6603468	Electric Estimating Doubletime	2	17	3	2			24		
93	Dixie Fire	Labor Internal	PGE1/6603469	Gas Estimating		28	16	14			57		
94	Dixie Fire	Labor Internal	PGE1/6603470	Gas Estimating Overtime		8	3	2			13		
95	Dixie Fire	Labor Internal	PGE1/6603540	Inspection Services OT					0		0		
96	Dixie Fire	Labor Internal	PGE1/6603550	Applications Planning					0		0		
97	Dixie Fire	Labor Internal	PGE1/6603671	SCADA Services		1					1		
98	Dixie Fire	Labor Internal	PGE1/6603702	SCADA-Straight Time				0	0		0		
99	Dixie Fire	Labor Internal	PGE1/6603730	Account Services		0	0	1	1		2		
100	Dixie Fire	Labor Internal	PGE1/6603823	Manage L&EM	0	0	1	0	0		2		
101	Dixie Fire	Labor Internal	PGE1/6603844	Apprentice	21	12	11	51	6		100		
102	Dixie Fire	Labor Internal	PGE1/6603845	Apprentice OT	0	9	13				22		
103	Dixie Fire	Labor Internal	PGE1/6603846	Apprentice DT	48	1	1		1		51		
104	Dixie Fire	Labor Internal	PGE1/6603854	Analyst Svcs DoubleTime		0	0		0		1		
105	Dixie Fire	Labor Internal	PGE1/6603855	Analyst Svcs Overtime		2	2	13	7		24		
106	Dixie Fire	Labor Internal	PGE1/6603902	Management Svcs DoubleTime		1	1	0			2		
107	Dixie Fire	Labor Internal	PGE1/6608193	Hours - Straight Time		2	1	1	0		4		
108	Dixie Fire	Labor Internal	PGE1/6608194	Hours - Overtime		0	0	0			0		
109	Dixie Fire	Labor Internal	PGE1/6608202	Application Planning Overtime					0		0		
110	Dixie Fire	Labor Internal Total				1,495	1,325	2,617	1,149	1,188	54	7,828	
111	Dixie Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified	17	1	1	44	2		64		
112	Dixie Fire	Materials	PGE1/5300100	Automotive	0	0	0	0	0		1		
113	Dixie Fire	Materials	PGE1/5300110	Construction Supplies	18	5	2	6	2		33		
114	Dixie Fire	Materials	PGE1/5300120	Conductors, Cable & Wire Connectors	349	175	250	529	733	(8)	2,028		
115	Dixie Fire	Materials	PGE1/5300140	Electrical Specialties	189	290	628	1,095	556	(36)	2,722		
116	Dixie Fire	Materials	PGE1/5300150	Fuels, Lubricants & Oils	0	1	8	8	8		25		
117	Dixie Fire	Materials	PGE1/5300160	Gas & Water Specialties	1			0	3		4		
118	Dixie Fire	Materials	PGE1/5300170	Chemicals,Cleaners,Compounds & Lab Suppl	143	0	1	(5)	0		139		
119	Dixie Fire	Materials	PGE1/5300180	Poles, Insulators & Hardware Bushing & B	951	67	6	47	23		1,094		
120	Dixie Fire	Materials	PGE1/5300200	Electl & Electronic Equipment Component	39	127	180	741	504		1,590		
121	Dixie Fire	Materials	PGE1/5300210	Lighting Fixtures & Lamps		10	2	157	34		202		
122	Dixie Fire	Materials	PGE1/5300230	Communication & Signaling Equipment		2	3	13	2		19		
123	Dixie Fire	Materials	PGE1/5300240	Power Plant Specialties				23			23		
124	Dixie Fire	Materials	PGE1/5300260	Transformers, Regulators & Capacitors	0	1	13	(7)	20		27		
125	Dixie Fire	Materials	PGE1/5300270	Fabricated Structures	64	17	18	146	62	(11)	297		
126	Dixie Fire	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	2		0	1	3		7		
127	Dixie Fire	Materials	PGE1/5300300	Printed Mats, Signs, Off Suppl & Furn	7	1	0	1	0		10		
128	Dixie Fire	Materials	PGE1/5300301	Office Supplies Expense	0	0	0	0	0		1		
129	Dixie Fire	Materials	PGE1/5300305	Office Machines and Equipment					0		0		
130	Dixie Fire	Materials	PGE1/5300310	Computers & Parts			0	0			0		
131	Dixie Fire	Materials	PGE1/5300317	Integrated Supplier - Grainger		64	4		10		77		
132	Dixie Fire	Materials	PGE1/5300318	Integrated Supplier - BT Office		0	0	0	0		1		
133	Dixie Fire	Materials	PGE1/5300320	Freight		0	0	109	111		219		
134	Dixie Fire	Materials	PGE1/5300330	Purchasing Card	1	6	6	8	50	2	73		
135	Dixie Fire	Materials	PGE1/5300360	Fleet Material - Parts				0			0		
136	Dixie Fire	Materials	PGE1/5300361	Fleet Miscellaneous Material			0				0		
137	Dixie Fire	Materials	PGE1/5300910	Other Special Project Material		112	7				118		
138	Dixie Fire	Materials	PGE1/6010075	Working Stock			15	2	3	0	21		
139	Dixie Fire	Materials Total				1,781	880	1,143	2,917	2,128	(53)	8,797	
140	Dixie Fire	Other	PGE1/5006060	Misc General Expense - Association Dues				0			0		
141	Dixie Fire	Other	PGE1/5006310	Cash Discount earned	(27)	(8)	(11)	(16)	(6)		(68)		
142	Dixie Fire	Other	PGE1/5007000	Rents			61	13	24		98		
143	Dixie Fire	Other	PGE1/5091100	Meals Expense	4	0	13	5	7	0	30		
144	Dixie Fire	Other	PGE1/5091114	Lodging	28	4	269	177	171	2	650		
145	Dixie Fire	Other	PGE1/5091115	Employee Travel				-	-		-		
146	Dixie Fire	Other	PGE1/5091140	Reimbursed Mileage Expense	4	0	1	1	1		7		
147	Dixie Fire	Other	PGE1/5200531	Employee Training					1		1		
148	Dixie Fire	Other	PGE1/5501090	Permits/Fees			129	11	(11)	(64)	64		
149	Dixie Fire	Other	PGE1/5501091	Permits/Fees - Environmental			0		3		3		
150	Dixie Fire	Other	PGE1/5501092	Permits/FeesLand Surveying Services		24					24		
151	Dixie Fire	Other	PGE1/5501093	Land Acquisition Services		20	373	0	158	21	571		
152	Dixie Fire	Other	PGE1/5501094	Other Land Fees			13	59	167	62	301		
153	Dixie Fire	Other	PGE1/5501095	Encroachment Permit Fees					1		1		
154	Dixie Fire	Other	PGE1/5510010	Postage			0	0	0		1		
155	Dixie Fire	Other	PGE1/5590030	AFUDC-Borrowed		9	89	301	188		587		
156	Dixie Fire	Other	PGE1/5590031	AFUDC-Equity		24	177	557	457		1,215		
157	Dixie Fire	Other	PGE1/5590042	Cost Adjustments		55	100	75	10	2	242		
158	Dixie Fire	Other	PGE1/5590050	Billing Credit CIAC Taxable		2					2		
159	Dixie Fire	Other	PGE1/5590051	Billing Credit - CIAC Non Taxable				3			3		
160	Dixie Fire	Other	PGE1/5590055	Joint Pole Billing Credit - CIAC Non Tax			(154)	(37)	(11)		(202)		
161	Dixie Fire	Other	PGE1/5591000	Other Expenses	4	0	10	38	25		76		
162	Dixie Fire	Other	PGE1/6010121	Payroll Taxes OH	93	77	167	132	162	8	640		
163	Dixie Fire	Other	PGE1/6010122	Minor Material OH	129	53	31	199	172	(4)	580		
164	Dixie Fire	Other	PGE1/6010125	Fleet OH - Elec	186	165			0		350		
165	Dixie Fire	Other	PGE1/6010126	Fleet OH - Gas	56	103					160		
166	Dixie Fire	Other	PGE1/6010129	Fleet OH - Power Gen	0						0		
167	Dixie Fire	Other Total				477	529	1,266	1,519	1,519	26	5,336	
168	Dixie Fire	Staff Aug	PGE1/5400000	Staff Augmentation - Labor		23	93	167	567	12	861		
169	Dixie Fire	Staff Aug	PGE1/5400020	Staff Augmentation - Other Expenses					3		3		
170	Dixie Fire	Staff Aug Total					23	93	167	569	12	864	
171	Dixie FireTotal				-	-	12,266	7,870	12,670	19,145	12,877	279	65,108

PACIFIC GAS AND ELECTRIC COMPANY
KINCADE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Fly Fire	Contract	PGE1/5490002	Gas Construction Contract			173						173
2	Fly Fire	Contract	PGE1/5490021	Construction Inspection			27						27
3	Fly Fire		Contract Total				199						199
4	Fly Fire	Labor Internal	PGE1/6010076	Estimating-Internal			10						10
5	Fly Fire	Labor Internal	PGE1/6603001	Construction			19						19
6	Fly Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services			60						60
7	Fly Fire	Labor Internal	PGE1/6603181	Maint & Operate Doubletime Services			1						1
8	Fly Fire		Labor Internal Total				89						89
9	Fly Fire	Materials	PGE1/5300110	Construction Supplies				0					0
10	Fly Fire	Materials	PGE1/5300120	Conductors, Cable & Wire Connectors				0					0
11	Fly Fire	Materials	PGE1/5300140	Electrical Specialties				1					1
12	Fly Fire	Materials	PGE1/5300180	Poles, Insulators & Hardware Bushing & B				1					1
13	Fly Fire	Materials	PGE1/5300270	Fabricated Structures				1					1
14	Fly Fire		Materials Total					4					4
15	Fly Fire	Other	PGE1/5091100	Meals Expense			0						0
16	Fly Fire	Other	PGE1/5091114	Lodging			7						7
17	Fly Fire	Other	PGE1/6010121	Payroll Taxes OH			5						5
18	Fly Fire	Other	PGE1/6010122	Minor Material OH				0					0
19	Fly Fire	Other	PGE1/6010125	Fleet OH - Elec			14						14
20	Fly Fire		Other Total				26	0					26
21	Fly FireTotal				-	-	314	5	-	-	-	-	319
22				<i>Less: Adjustment to remove Overheads</i>	-	-	-	-	-	-	-	-	-
23				<i>Less: Adjustment to remove EY Recommendation</i>	-	-	-	-	-	-	-	-	-
24	Total				-	-	314	5	-	-	-	-	319

PACIFIC GAS AND ELECTRIC COMPANY
KINCADIE AND DIXIE AB 1054 WILDFIRE COST REVIEW AND RECOVERY PROCEEDING
Electric Operations - CEMA
Capital Expenditure Cost Element Detail
(In Thousands of Dollars)

Line No.	CEMA Event	CE Mjr Resource Grp	Cost Element	Cost Element Description	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
1	Kincade Fire	Consulting	PGE1/5001237	Consulting Services - Environmental Perm		66	0	0					67
2	Kincade Fire	Consulting	PGE1/5001250	Consulting Services - Other		0							0
3	Kincade Fire	Consulting	PGE1/6608158	Contractor Consultant		2							2
4	Kincade Fire	Consulting Total				68	0	0					69
5	Kincade Fire	Contract	PGE1/5490000	Contracts	1,872	54	0	13	8	(7)	9	0	1,948
6	Kincade Fire	Contract	PGE1/5490001	Electric Construction Contract	2,778	1,379	410	294	43	18	0		4,923
7	Kincade Fire	Contract	PGE1/5490002	Gas Construction Contract		104							104
8	Kincade Fire	Contract	PGE1/5490003	Engr/Dagn and Engr, Proc & Constr Contra					1		0	0	1
9	Kincade Fire	Contract	PGE1/5490005	Vegetation Management Contracts							1		1
10	Kincade Fire	Contract	PGE1/5490015	Environmental Contract	60	12	1						73
11	Kincade Fire	Contract	PGE1/5490021	Construction Inspection	236	34	4	1	2	3	3		282
12	Kincade Fire	Contract	PGE1/5490027	Traffic Control Contracts	214								214
13	Kincade Fire	Contract	PGE1/5490028	T&D Sewer Inspection				1					1
14	Kincade Fire	Contract	PGE1/5590114	Contractor Activity Charges	1								1
15	Kincade Fire	Contract	PGE1/6010088	Spoils & Other						(0)	0	0	0
16	Kincade Fire	Contract Total			5,161	1,584	415	310	53	13	13	0	7,549
17	Kincade Fire	Labor Internal	PGE1/5590045	Activity Type Cost Adjustment	28								28
18	Kincade Fire	Labor Internal	PGE1/5590100	Electric Activity Charge - Type A	9								9
19	Kincade Fire	Labor Internal	PGE1/5590103	IT Activity Charge - Type A	31								31
20	Kincade Fire	Labor Internal	PGE1/5590104	Cust. Care Activity Charge - Type A	1								1
21	Kincade Fire	Labor Internal	PGE1/5590105	Env & Land Activity Charge - Type A	0			0					0
22	Kincade Fire	Labor Internal	PGE1/5590107	Electric Activity Charge - Non-Type A		(0)							(0)
23	Kincade Fire	Labor Internal	PGE1/5590109	Nuclear Activity Charge - Non-Type A	1								1
24	Kincade Fire	Labor Internal	PGE1/6010076	Estimating-Internal	588	82	10						680
25	Kincade Fire	Labor Internal	PGE1/6010100	Paid Time Off	398								398
26	Kincade Fire	Labor Internal	PGE1/6010106	Indirect Labor - Electric	873								873
27	Kincade Fire	Labor Internal	PGE1/6010107	Indirect Labor - Gas	63								63
28	Kincade Fire	Labor Internal	PGE1/6010108	Indirect Labor - Environmental Land	11								11
29	Kincade Fire	Labor Internal	PGE1/6010110	Indirect Labor - Cust Care	1								1
30	Kincade Fire	Labor Internal	PGE1/6010111	Indirect Labor - IT	13								13
31	Kincade Fire	Labor Internal	PGE1/6010114	Operation Mgmt & Support - Electric	1,279								1,279
32	Kincade Fire	Labor Internal	PGE1/6010115	Operation Mgmt & Support - Gas	97								97
33	Kincade Fire	Labor Internal	PGE1/6010116	Operation Mgmt & Support - Environ Land	5								5
34	Kincade Fire	Labor Internal	PGE1/6010117	Operation Mgmt & Support - Nuclear Gen	0								0
35	Kincade Fire	Labor Internal	PGE1/6010118	Operation Mgmt & Support - Cust Care	0								0
36	Kincade Fire	Labor Internal	PGE1/6010119	Operation Mgmt & Support - IT	13								13
37	Kincade Fire	Labor Internal	PGE1/6603000	Administration	3	0		0					3
38	Kincade Fire	Labor Internal	PGE1/6603001	Construction	515	53	6	3	0	1	0		580
39	Kincade Fire	Labor Internal	PGE1/6603004	Acquisition - Misc	0	0	0			0			0
40	Kincade Fire	Labor Internal	PGE1/6603005	Analyst Services			0	0		0			0
41	Kincade Fire	Labor Internal	PGE1/6603006	Design Drafting Services					1	0			1
42	Kincade Fire	Labor Internal	PGE1/6603017	Design Services				0		0	0		1
43	Kincade Fire	Labor Internal	PGE1/6603021	Construction Overtime Services	9	20	1	1		0			31
44	Kincade Fire	Labor Internal	PGE1/6603022	Engineering/Mapping	2	0		0	0	0	0	0	3
45	Kincade Fire	Labor Internal	PGE1/6603024	Environmental Services	9	1	0	0	0				10
46	Kincade Fire	Labor Internal	PGE1/6603027	Environmental Planning & Permitting-Misc	1		0						1
47	Kincade Fire	Labor Internal	PGE1/6603032	Inspection Services		0					0		0
48	Kincade Fire	Labor Internal	PGE1/6603076	Management Services	25	5	17	16	2				64
49	Kincade Fire	Labor Internal	PGE1/6603082	Maintain & Operate Overtime Services	4	0							4
50	Kincade Fire	Labor Internal	PGE1/6603083	Maintain & Operate Services	3	1		0		0	0		6
51	Kincade Fire	Labor Internal	PGE1/6603098	Field Services Overtime	0								0
52	Kincade Fire	Labor Internal	PGE1/6603099	Field Services	10		0						10
53	Kincade Fire	Labor Internal	PGE1/6603106	Engineering/Mapping Services Overtime	0	0		0			0		1
54	Kincade Fire	Labor Internal	PGE1/6603107	Design Drafting Services - Overtime				1					1
55	Kincade Fire	Labor Internal	PGE1/6603128	Monitoring/Controlling Services	2								2
56	Kincade Fire	Labor Internal	PGE1/6603150	Administrative Services - OT	18		0						18
57	Kincade Fire	Labor Internal	PGE1/6603180	Construction Doubletime Services	1,525	7	0						1,532
58	Kincade Fire	Labor Internal	PGE1/6603181	Maint & Operate Doubletime Services	9	1	0	0					11
59	Kincade Fire	Labor Internal	PGE1/6603184	Field Services Doubletime	16			0					17
60	Kincade Fire	Labor Internal	PGE1/6603227	Land Rights - Misc				1	0				1
61	Kincade Fire	Labor Internal	PGE1/6603234	Drafting Doubletime	1								1
62	Kincade Fire	Labor Internal	PGE1/6603245	Management Services - OT	9			0					9
63	Kincade Fire	Labor Internal	PGE1/6603253	Administrative Services - Double Time	17								17
64	Kincade Fire	Labor Internal	PGE1/6603466	Electric Estimating		8	7	9	7	4	1		36
65	Kincade Fire	Labor Internal	PGE1/6603467	Electric Estimating Overtime				1	2	1			3
66	Kincade Fire	Labor Internal	PGE1/6603540	Inspection Services OT		0							0
67	Kincade Fire	Labor Internal	PGE1/6603541	Inspection Services DT		1							1
68	Kincade Fire	Labor Internal	PGE1/6603730	Account Services	2		0						2
69	Kincade Fire	Labor Internal	PGE1/6603823	Manage L&EM	2								2
70	Kincade Fire	Labor Internal	PGE1/6603844	Apprentice	13	0							13
71	Kincade Fire	Labor Internal	PGE1/6603845	Apprentice OT	0	1		0					1
72	Kincade Fire	Labor Internal	PGE1/6603846	Apprentice DT	53								53
73	Kincade Fire	Labor Internal	PGE1/6603851	Account Services Overtime	-								-
74	Kincade Fire	Labor Internal	PGE1/6603913	Monitoring/Controlling Services - DT	2								2
75	Kincade Fire	Labor Internal Total			5,665	181	44	33	11	7	2	0	5,943
76	Kincade Fire	Materials	PGE1/5300000	Materials Not Otherwise Classified	77	0	0						77
77	Kincade Fire	Materials	PGE1/5300100	Automotive	0								0
78	Kincade Fire	Materials	PGE1/5300110	Construction Supplies	41	0	2	0	0	0			42
79	Kincade Fire	Materials	PGE1/5300120	Conductors, Cable & Wire Connectors	304	(9)	18	2	1	0			317
80	Kincade Fire	Materials	PGE1/5300140	Electrical Specialties	350	(6)	23	4	2	1			372
81	Kincade Fire	Materials	PGE1/5300150	Fuels, Lubricants & Oils	0								0
82	Kincade Fire	Materials	PGE1/5300160	Gas & Water Specialties	(24)								(24)

83	Kincade Fire	Materials	PGE1/5300170	Chemicals,Cleaners,Compounds & Lab Suppl	12	0	(2)	0							10
84	Kincade Fire	Materials	PGE1/5300180	Poles, Insulators & Hardware Bushing & B	990	(26)	32	2	1	3					1,002
85	Kincade Fire	Materials	PGE1/5300200	Electl & Electronic Equipment Component	67	(23)	0								44
86	Kincade Fire	Materials	PGE1/5300220	Measuring Instruments	0	0									0
87	Kincade Fire	Materials	PGE1/5300260	Transformers, Regulators & Capacitors	2										2
88	Kincade Fire	Materials	PGE1/5300270	Fabricated Structures	208	54	36	1							298
89	Kincade Fire	Materials	PGE1/5300280	Tools, First Aid & Safety Supplies	2										2
90	Kincade Fire	Materials	PGE1/5300300	Printed Mats, Signs, Off Suppl & Furn	25										25
91	Kincade Fire	Materials	PGE1/5300301	Office Supplies Expense	0	0									0
92	Kincade Fire	Materials	PGE1/5300320	Freight	10			3							13
93	Kincade Fire	Materials	PGE1/5300330	Purchasing Card	1										1
94	Kincade Fire	Materials	PGE1/5590046	Materials Overdraw Burden Credit Adjustm	34										34
95	Kincade Fire	Materials	PGE1/6010000	Material Burden	164										164
96	Kincade Fire	Materials	PGE1/6010075	Working Stock					0	0	0	0	0	0	0
97	Kincade Fire	Materials Total			2,264	(10)	109	12	3	4	0	0	0	0	2,381
98	Kincade Fire	Other	PGE1/5006310	Cash Discount earned	(14)	(6)	(0)								(19)
99	Kincade Fire	Other	PGE1/5040112	Hazardous Waste - Waste Pick-Up Cost	50	120									171
100	Kincade Fire	Other	PGE1/5091100	Meals Expense	1	1									2
101	Kincade Fire	Other	PGE1/5091114	Lodging	31	114									145
102	Kincade Fire	Other	PGE1/5091115	Employee Travel	0	14									14
103	Kincade Fire	Other	PGE1/5091140	Reimbursed Mileage Expense	2	0									3
104	Kincade Fire	Other	PGE1/5091200	Other Employee Related Expense	160	7									168
105	Kincade Fire	Other	PGE1/5501092	Permits/FeesLand Surveying Services		0									0
106	Kincade Fire	Other	PGE1/5501094	Other Land Fees	1			0							1
107	Kincade Fire	Other	PGE1/5501095	Encroachment Permit Fees			0			0					0
108	Kincade Fire	Other	PGE1/5590042	Cost Adjustments	7	(15)									(8)
109	Kincade Fire	Other	PGE1/5590055	Joint Pole Billing Credit - CIAC Non Tax		(20)	(78)	(56)	(211)	(191)					(556)
110	Kincade Fire	Other	PGE1/5590147	Cancel Capital Order - Corporate Item								(2)			(2)
111	Kincade Fire	Other	PGE1/5591000	Other Expenses	0	1									1
112	Kincade Fire	Other	PGE1/6010050	Capitalized A&G	788										788
113	Kincade Fire	Other	PGE1/6010112	Building Service Overhead	182										182
114	Kincade Fire	Other	PGE1/6010113	IT Device OH	88										88
115	Kincade Fire	Other	PGE1/6010120	Benefits OH	1,065										1,065
116	Kincade Fire	Other	PGE1/6010121	Payroll Taxes OH	385	13	3	2	1	1	0	0			405
117	Kincade Fire	Other	PGE1/6010122	Minor Material OH	175	(2)	7	1	0	0	0	0			182
118	Kincade Fire	Other	PGE1/6010123	Fleet OH	611	39									650
119	Kincade Fire	Other	PGE1/6010125	Fleet OH - Elec			9	3							12
120	Kincade Fire	Other	PGE1/6010126	Fleet OH - Gas			0	3							3
121	Kincade Fire	Other Total			3,533	267	(59)	(46)	(210)	(190)	(2)	0			3,293
122	Kincade Fire	Staff Aug	PGE1/5400000	Staff Augmentation - Labor				8	2	1	1				11
123	Kincade Fire	Staff Aug Total						8	2	1	1				11
124	Kincade FireTotal				16,622	2,091	509	316	(141)	(166)	14	0			19,245
125				Less: Adjustment to remove Overheads	(788)	-	-	-	-	-	-	-	-	-	(788)
126				Less: Adjustment to remove EY Recommendation	(66)	(2)	-	(0)	-	-	(0)	-	-	-	(69)
127	Total				15,768	2,089	509	316	(141)	(166)	14	0			18,388

PACIFIC GAS AND ELECTRIC COMPANY
COST UPDATE
WORKPAPER SUPPORTING REVENUE REQUIREMENTS

PACIFIC GAS AND ELECTRIC COMPANY
2025 WIREP
EXPENSE RESULT OF OPERATION MODELS INPUT
(whole dollars)

Line No.	Account	Function	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
1	CEMA Dixie Fire	Electric Distribution	-	-	95,014,257	55,043,125	7,472,961	10,842,368	1,739,069	180,062	-	170,291,842
2	CEMA Dixie Fire	Electric Generation	-	-	4,324,818	12,852,932	6,896,645	3,630,258	701,601	137,958	-	28,544,212
3	CEMA Dixie Fire	A&G	-	-	1,647,147	528,064	5,364	-	-	-	-	2,180,575
4	CEMA Kincadee Fire	Electric Distribution	22,940,410	3,193,235	131,668	17,211	-	-	-	-	-	26,282,524
5	CEMA Kincadee Fire	Gas Distribution	18,819,323	(943,584)	4,560	(3,899)	-	-	-	-	-	17,876,401
6	CEMA Kincadee Fire	Gas Transmission	64,771	-	-	-	-	-	-	-	-	64,771
7	CEMA Kincadee Fire	A&G	56,428	(197,386)	(2,007)	-	-	-	-	-	-	(142,966)
8	WEMA Kincadee Fire	Gas Distribution	17,345	1,755,194	2,389,175	5,323,663	1,514,006	1,569,098	1,173,860	25,883	-	13,768,223
9	WEMA Kincadee Fire	Gas Transmission	6,550	853,573	1,161,886	2,588,964	721,167	747,408	559,144	12,329	-	6,651,021
10	WEMA Dixie Fire	Gas Distribution	-	-	1,821,754	3,841,674	9,855,106	9,068,585	6,016,982	1,316,244	-	31,920,343
11	WEMA Dixie Fire	Gas Transmission	-	-	885,942	1,868,254	4,694,282	4,319,638	2,866,068	626,966	-	15,261,151
12	Total		41,904,826	4,661,032	107,379,200	82,059,989	31,159,531	30,177,355	13,056,724	2,299,441	-	312,698,097

A&G ALLOCATION			(whole dollars)									
13	CEMA Dixie Fire	Electric Distribution	-	-	662,023	212,622	2,337	-	-	-	-	876,982
14	CEMA Dixie Fire	Gas Distribution	-	-	331,222	108,716	899	-	-	-	-	440,837
15	CEMA Dixie Fire	Gas Transmission	-	-	157,900	45,890	382	-	-	-	-	204,172
16	CEMA Dixie Fire	Electric Generation	-	-	324,420	109,838	1,232	-	-	-	-	435,490
17	CEMA Dixie Fire	Electric Transmission (excluded)	-	-	171,583	50,998	513	-	-	-	-	223,095
18	Subtotal		-	-	1,647,147	528,064	5,364	-	-	-	-	2,180,575

19	CEMA Kincadee Fire	Electric Distribution	21,581	(76,634)	(807)	-	-	-	-	-	-	(55,859)
20	CEMA Kincadee Fire	Gas Distribution	12,865	(40,413)	(404)	-	-	-	-	-	-	(27,952)
21	CEMA Kincadee Fire	Gas Transmission	5,388	(19,110)	(192)	-	-	-	-	-	-	(13,914)
22	CEMA Kincadee Fire	Electric Generation	12,767	(42,247)	(395)	-	-	-	-	-	-	(29,876)
23	CEMA Kincadee Fire	Electric Transmission (excluded)	3,826	(18,962)	(209)	-	-	-	-	-	-	(15,365)
24	Subtotal		56,428	(197,386)	(2,007)	-	-	-	-	-	-	(142,966)

EXPENSE REVENUE REQUIREMENT (CPUC JURISDICTION)
(whole dollars)

Line No.	Account	Function	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
25	CEMA Dixie Fire	Electric Distribution	-	-	95,676,280	55,255,747	7,475,298	10,842,368	1,739,069	180,062	-	171,168,824
26	CEMA Dixie Fire	Gas Distribution	-	-	331,222	108,716	899	-	-	-	-	440,837
27	CEMA Dixie Fire	Gas Transmission	-	-	157,900	45,890	382	-	-	-	-	204,172
28	CEMA Dixie Fire	Electric Generation	-	-	4,649,237	12,962,770	6,897,877	3,630,258	701,601	137,958	-	28,979,702
29	CEMA Kincadee Fire	Electric Distribution	22,961,992	3,116,601	130,861	17,211	-	-	-	-	-	26,226,665
30	CEMA Kincadee Fire	Gas Distribution	18,832,188	(983,997)	4,157	(3,899)	-	-	-	-	-	17,848,449
31	CEMA Kincadee Fire	Gas Transmission	70,159	(19,110)	(192)	-	-	-	-	-	-	50,857
32	CEMA Kincadee Fire	Electric Generation	12,767	(42,247)	(395)	-	-	-	-	-	-	(29,876)
33	WEMA Kincadee Fire	Gas Distribution	17,345	1,755,194	2,389,175	5,323,663	1,514,006	1,569,098	1,173,860	25,883	-	13,768,223
34	WEMA Kincadee Fire	Gas Transmission	6,550	853,573	1,161,886	2,588,964	721,167	747,408	559,144	12,329	-	6,651,021
35	WEMA Dixie Fire	Gas Distribution	-	-	1,821,754	3,841,674	9,855,106	9,068,585	6,016,982	1,316,244	-	31,920,343
36	WEMA Dixie Fire	Gas Transmission	-	-	885,942	1,868,254	4,694,282	4,319,638	2,866,068	626,966	-	15,261,151
37	Total		41,901,000	4,680,014	107,207,826	82,008,991	31,159,017	30,177,355	13,056,724	2,299,441	-	312,490,367

INTEREST EXPENSE
(whole dollars)

Line No.	Account	Function	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
38	CEMA Dixie Fire	Electric Distribution	-	-	30,868	2,257,425	8,090,142	9,162,848	8,272,970	7,055,772	3,005,212	37,875,237
39	CEMA Dixie Fire	Gas Distribution	-	-	107	6,816	23,042	24,790	21,740	18,560	7,905	102,959
40	CEMA Dixie Fire	Gas Transmission	-	-	51	3,177	10,674	11,482	10,070	8,597	3,662	47,713
41	CEMA Dixie Fire	Electric Generation	-	-	1,500	234,065	1,101,761	1,453,230	1,358,435	1,161,087	494,533	5,804,611
42	CEMA Kincadee Fire	Electric Distribution	240,173	167,177	19,251	442,379	1,395,710	1,500,191	1,315,619	1,123,189	478,391	6,682,081
43	CEMA Kincadee Fire	Gas Distribution	196,977	130,919	13,183	301,972	952,505	1,023,609	897,648	766,523	325,479	4,610,216
44	CEMA Kincadee Fire	Gas Transmission	734	461	38	865	2,728	2,932	2,571	2,195	935	13,468
45	CEMA Kincadee Fire	Electric Generation	134	16	(21)	(494)	(1,558)	(1,674)	(1,468)	(1,254)	(534)	(6,854)
46	WEMA Kincadee Fire	Gas Distribution	14	3,067	1,803	116,681	523,333	649,986	627,105	549,998	234,256	2,706,244
47	WEMA Kincadee Fire	Gas Transmission	5	1,478	876	56,712	254,118	314,809	303,280	265,890	113,249	1,310,418
48	WEMA Dixie Fire	Gas Distribution	-	-	85	63,890	484,721	1,032,158	1,231,209	1,117,930	476,152	4,406,144
49	WEMA Dixie Fire	Gas Transmission	-	-	41	31,070	233,831	494,812	589,279	534,943	227,844	2,111,821
50	Total		438,037	303,119	67,782	3,514,559	13,071,007	15,669,373	14,628,657	12,603,429	5,365,084	65,664,047

EXPENSE REVENUE REQUIREMENT (CPUC JURISDICTION) WITH INTEREST
(whole dollars)

Line No.	Account	Function	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
51	CEMA Dixie Fire	Electric Distribution	-	-	95,707,148	57,513,172	15,565,441	20,005,216	10,012,039	7,235,833	3,005,212	209,044,061
52	CEMA Dixie Fire	Gas Distribution	-	-	331,329	115,532	23,941	24,790	21,740	18,560	7,905	543,796
53	CEMA Dixie Fire	Gas Transmission	-	-	157,951	49,067	11,055	11,482	10,070	8,597	3,662	251,884
54	CEMA Dixie Fire	Electric Generation	-	-	4,650,737	13,196,836	7,999,638	5,083,488	2,060,036	1,299,044	494,533	34,784,312
55	CEMA Kincade Fire	Electric Distribution	23,202,165	3,283,779	150,112	459,590	1,395,710	1,500,191	1,315,619	1,123,189	478,391	32,908,746
56	CEMA Kincade Fire	Gas Distribution	19,029,165	(863,078)	17,340	298,073	952,505	1,023,809	897,848	766,523	326,479	22,458,664
57	CEMA Kincade Fire	Gas Transmission	70,893	(18,649)	(155)	865	2,728	2,932	2,571	2,195	935	64,315
58	CEMA Kincade Fire	Electric Generation	12,900	(42,231)	(417)	(494)	(1,558)	(1,674)	(1,468)	(1,254)	(534)	(36,729)
59	WEMA Kincade Fire	Gas Distribution	17,358	1,758,261	2,390,978	5,440,344	2,037,339	2,219,084	1,800,965	575,881	234,256	16,474,467
60	WEMA Kincade Fire	Gas Transmission	6,555	855,051	1,162,761	2,645,676	975,285	1,062,217	862,425	278,219	113,249	7,961,438
61	WEMA Dixie Fire	Gas Distribution	-	-	1,821,839	3,905,564	10,339,827	10,100,742	7,248,190	2,434,174	476,152	36,326,488
62	WEMA Dixie Fire	Gas Transmission	-	-	885,983	1,899,325	4,928,113	4,814,450	3,455,347	1,161,909	227,844	17,372,972
63	Total		42,339,037	4,983,133	107,275,608	85,523,550	44,230,024	45,846,728	27,685,381	14,902,370	5,368,084	378,154,414

PACIFIC GAS AND ELECTRIC COMPANY
2025 WRRP
CAPITAL REVENUE REQUIREMENT (TOTAL COMPANY)
(Whole dollars)

Line No.	Account	Function	RO Model Reference	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
1	2025 WRRP_Dixie Fire	Electric Distribution	M 9		0	(479)	(317,650)	846,188	3,937,807	6,283,106	8,214,607	8,286,360	8,193,930	7,959,643	7,728,264	51,131,776
2	2025 WRRP Dixie Fire	Electric Generation	M 10	(0)	0	150	5,546	19,851	37,133	38,291	38,394	37,804	36,921	36,081	35,217	285,368
3	2025 WRRP Kincaid Fire	Electric Distribution	M 11	(1,716,338)	2,340,752	1,621,726	2,174,206	2,016,876	2,022,464	1,954,467	1,906,382	1,863,654	1,820,835	1,777,404	1,733,660	19,516,086
4	2028 WRRP Kincaid Fire	Gas Distribution	M 12	1	1,517	1,635	1,688	1,691	1,717	1,641	1,589	1,546	1,501	1,457	1,412	17,394
5	Total			(1,716,338)	2,342,269	1,823,032	1,863,790	2,884,606	5,999,121	8,277,606	10,160,972	10,189,362	10,053,187	9,774,565	9,498,553	70,950,624

CAPITAL REVENUE REQUIREMENT (CPUC JURISDICTION)
(whole dollars)

Line No.	Account	Function	RO Model Reference	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
11	2025 WRRP Dixie Fire	Electric Distribution	M 9	(0)	(0)	0	(479)	846,188	3,937,807	6,283,106	8,214,607	8,286,360	8,193,930	7,959,643	7,728,264	51,131,776
12	2025 WRRP Dixie Fire	Electric Generation	M 10	(0)	(0)	0	5,546	19,851	37,133	38,291	38,394	37,804	36,921	35,061	35,217	285,368
13	2025 WRRP Kincaid Fire	Electric Distribution	M 11	(1,716,338)	2,340,752	1,621,726	2,174,206	2,016,876	2,022,464	1,954,467	1,905,362	1,863,664	1,820,635	1,777,404	1,733,660	19,516,086
14	2026 WRRP Kincaid Fire	Gas Distribution	M 12	1	1,517	1,635	1,688	1,691	1,717	1,641	1,589	1,546	1,501	1,457	1,412	17,384
15	Total			(1,716,338)	2,342,269	1,623,032	1,863,790	2,884,606	5,999,121	8,277,805	10,160,972	10,189,362	10,053,187	9,774,565	9,498,553	70,950,624

INTEREST EXPENSE
(whole dollars)

Line No.	Account	Function	RO Model Reference	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
16	2025 WRRP Dixie Fire	Electric Distribution	M 9	(0)	(0)	(0)	(1,824)	(1,752)	117,848	312,417	486,927	257,721	-	-	-	1,171,335
17	2025 WRRP Dixie Fire	Electric Generation	M 10	(0)	(0)	0	60	700	2,293	3,709	4,500	2,210	-	-	-	13,472
18	2025 WRRP Kincaid Fire	Electric Distribution	M 11	(1,856)	(7,910)	1,022	63,427	284,066	408,579	446,528	448,353	205,517	-	-	-	1,847,723
19	2026 WRRP Kincaid Fire	Gas Distribution	M 12	(0)	2	2	73	288	408	432	425	193	-	-	-	1,832
20	Total			(1,856)	(7,908)	1,023	61,735	283,313	529,127	763,085	940,205	466,640	-	-	-	3,034,362

CAPITAL REVENUE REQUIREMENT (CPUC JURISDICTION) WITH INTEREST
(whole dollars)

Line No.	Account	Function	RO Model Reference	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
21	2025 WRRP_Dixie Fire	Electric Distribution	M 9		(0)	(479)	(319,474)	844,436	4,055,655	6,595,522	8,701,534	8,544,080	8,193,930	7,959,643	7,728,264	52,303,111
22	2025 WRRP_Dixie Fire	Electric Generation	M 10		(0)	150	5,605	20,552	39,426	42,000	42,894	40,013	36,921	36,061	35,217	298,840
23	2025 WRRP_Kincade Fire	Electric Distribution	M 11	(1,718,196)	2,332,841	1,622,748	2,237,633	2,300,942	2,431,043	2,400,994	2,354,734	2,069,171	1,820,835	1,777,404	1,733,660	21,363,809
24	2028 WRRP_Kincade Fire	Gas Distribution	M 12	1	1,519	1,636	1,761	1,989	2,124	2,073	2,014	1,739	1,501	1,457	1,412	19,226
25	Total			(1,718,196)	2,334,361	1,824,055	1,925,525	3,167,919	6,528,248	9,040,590	11,101,176	10,855,003	10,053,187	9,774,565	9,498,553	73,954,986

O&M Labor Allocation Factors

O&M Recorded Labor Allocation Factors					
Functional Area (s)	2019	2020	2021	2022	2023
ED	38.25%	38.8%	40.2%	40.3%	43.6%
GD	22.80%	20.47%	20.11%	20.59%	16.76%
GT	9.55%	9.68%	9.59%	8.69%	7.12%
EG	22.63%	21.40%	19.70%	20.80%	22.97%
ET	6.78%	9.62%	10.42%	9.66%	9.57%
Total	100.0%	100.0%	100.0%	100.0%	100.0%

Revenue Requirements Estimation Model

Dixie Fire - ED Model Inputs	Dixie Fire_ED Dec-18	Dixie Fire_ED													
		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	
		Input ==>													
Software Expense Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Deferred Investment Tax Credit	4,268,018	-	-	-	-	-	-	-	-	-	-	-	-	-	
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repair Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Software Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Capital Structure (%)															
Debt	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)															
Debt	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	5.16%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.52%
Weighted Avg	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.81%

Book Depreciation Rates															
Monthly Rate	-	01-19	02-19	03-19	04-19	05-19	06-19	07-19	08-19	09-19	10-19	11-19	12-19	13-19	01-20
2 EDP Functional Group - Casualty Loss - Capital	0.00%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.33%
3 EDP Functional Group - Repair and Other - Capital	0.00%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.33%
4 EGP Functional Group - Repair and Other - Capital	0.00%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.49%

Federal Tax Depreciation Rates															
Life	1	MACRS													
Method	2.0	Factor													
Basis Adjustment	1,000%	1,000%													
Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Reserve	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Rate	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Incentive	1.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

EDP Functional Group - Repair and Other - Capital															
Life	20	MACRS													
Method	1.5	Factor													
Basis Adjustment	1,000%	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	7.50
Annual Depreciation	3.750	7.219	6.677	6.177	5.713	5.285	4.888	4.522	4.222	3.953	3.709	3.482	3.277	3.088	2.911
Reserve	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04222	0.03953	0.03709	0.03482	0.03277	0.03088	0.02911
Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04222	0.03953	0.03709	0.03482	0.03277	0.03088	0.02911
Incentive															

Revenue Requirements Estimation Model

Dixie Fire - ED

Model Inputs

(S)

Dixie Fire_ED
Dec-18

[illegible]

State Tax Depreciation Rates

EDP Functional Group - Casualty Loss - Capital

[illegible]

EDP Functional Group - Repair and Other - Capital

	Life	Method	Factor	Basis Adjustment	Year	2	3	4	5	6	7	8	9	10	11	12	13	14
ADR_SYD	30																	
		2.0																
1,000																		
Remaining Life						29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50
Annual Depreciation						6.444	6.115	5.900	5.686	5.471	5.257	5.042	4.828	4.613	4.398	4.184	3.969	3.755
Reserve						3.333	15.893	21.793	27.479	32.950	38.207	43.249	48.077	52.690	57.088	61.272	65.241	68.996
Rate						0.03333	0.06444	0.05900	0.05686	0.05471	0.05257	0.05042	0.04828	0.04613	0.04398	0.04184	0.03969	0.03755

EGP Functional Group - Repair and Other - Capital

	ADR_SVD	12 Life	2	3	4	5	6	7	8	9	10	11	12	13	14
Method															
Factor	2.0														
Basis Adjustment	1.0000														
Year	1														
Remaining Life	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-
Annual Depreciation	8.333	15.278	13.258	11.995	10.732	9.470	8.207	6.944	5.682	4.419	3.157	1.894	0.631	-	-
Reserve	8.333	36.869	36.869	48.864	59.696	69.066	77.273	84.217	89.899	94.318	97.475	99.369	100.000	100.000	100.000
Rate	0.08333	0.15278	0.13258	0.11995	0.10732	0.09470	0.08207	0.07064	0.05682	0.04419	0.03157	0.01894	0.00631	0.00000	0.00000

Revenue Requirements Estimation Model

Dixie Fire - ED
Model Inputs

(\$)

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs

Variable Costs

Plant Investment (Nominal)

Gross Plant Additions

ED EDP Functional Group - Casualty Loss - Capital
ED EDP Functional Group - Repair and Other - Capital
ED EGP Functional Group - Repair and Other - Capital
Removal Costs

CORED EDP Functional Group - Casualty Loss - Capital
EGP Functional Group - Repair and Other - Capital

Expense Estimates (Nominal)

Expense

Production

Labor

Materials & Services

Other

Book Capitalization

Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

Taxes

Property Tax Rate

Property Tax Amount (\$)

Business and Other Taxes

Payroll (Percent of Labor)

State Tax Rate

Federal Tax Rate

CCFT Deduction (\$000)

Composite Federal & State

Federal Tax Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

Feb-20

Mar-20

Apr-20

May-20

Jun-20

Jul-20

Aug-20

Sep-20

Oct-20

Nov-20

Dec-20

Jan-21

Feb-21

Mar-21

Apr-21

May-21

1.058%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

Revenue Requirements Estimation Model

Dixie Fire - ED Model Inputs	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21
(\$)																
Software Expense Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Investment Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)																
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)																
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%	5.16%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%	7.81%

Book Depreciation Rates																
Monthly Rate	0.20	0.30	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33	0.33
2 EDP Functional Group - Casualty Loss - Capital	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
3 EDP Functional Group - Repair and Other - Capital	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
4 EGP Functional Group - Repair and Other - Capital	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%	0.49%

Federal Tax Depreciation Rates																
EDP Functional Group - Casualty Loss - Capital																
Life	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Method	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basis Adjustment	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Remaining Life	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Annual Depreciation	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																

EDP Functional Group - Repair and Other - Capital																
Life	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Method	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basis Adjustment	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Remaining Life	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Annual Depreciation	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																

Revenue Requirements Estimation Model
Dixie Fire - ED
Model Inputs (\$)

	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21
EGP Functional Group - Repair and Other - Capital																
Life																
Method																
Factor																
Basis Adjustment	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																

State Tax Depreciation Rates
EDP Functional Group - Casualty Loss - Capital

Life	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Method	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basis Adjustment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate																

EDP Functional Group - Repair and Other - Capital

Life	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Method	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50
Factor	3.540	3.326	3.111	2.897	2.682	2.467	2.253	2.038	1.824	1.609	1.395	1.180	0.966	0.751	0.536	0.322
Basis Adjustment	72,536	75,862	78,973	81,870	84,552	87,019	89,272	91,310	93,134	94,743	96,138	97,318	98,284	99,034	99,571	99,893
Year	0.03540	0.03326	0.03111	0.02897	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395	0.01180	0.00966	0.00751	0.00536	0.00322
Remaining Life																
Annual Depreciation																
Reserve																
Rate																

EGP Functional Group - Repair and Other - Capital

Life	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Method	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Factor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Basis Adjustment	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate																

(S)

Software Expense Adjustment

Capital Structure (%)

Cost of Capital (%)

WP3-15

EDP Functional Group - Casualty Loss - Capital

Life

EDP Functional Group - Repair and Other - Capital

Life

(S)

EGP Functional Group - Repair and Other - Capital

EDP Functional Group - Casualty Loss - CapitalYearEDP Functional Group - Repair and Other - CapitalYear

EGP Functional Group - Repair and Other - Capital

Year

Revenue Requirements Estimation Model

Dixie Fire - ED
Model Inputs

(\$)

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs

Variable Costs

Plant Investment (Nominal)

Gross Plant Additions

EDP Functional Group - Casualty Loss - Capital
ED EDP Functional Group - Repair and Other - Capital
ED EGP Functional Group - Repair and Other - Capital

Removal Costs

COR ED EDP Functional Group - Casualty Loss - Capital
EGP Functional Group - Repair and Other - Capital

Expense Estimates (Nominal)

Expense

Production

Labor

Materials & Services

Other

Book Capitalization

Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

Taxes

Property Tax Rate

Property Tax Amount (\$)

Business and Other Taxes

Payroll (Percent of Labor)

State Tax Rate

Federal Tax Rate

CCFT Deduction (\$000)

Composite Federal & State

Federal Tax Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

Nov-22 Dec-22 Jan-23 Feb-23 Mar-23 Apr-23 May-23 Jun-23 Jul-23 Aug-23 Sep-23 Oct-23 Nov-23 Dec-23 Jan-24 Feb-24 Mar-24

583,364	164,113	22,225	287,015	8,125,290	6,172	252,663	235,887	1,461,201	800,312	1,198,013	361,381	651,863	246,012	351,771	371,228	81,820
				4,192,023												
28,162	12,920	16,664	123,995	2,075,554	9,421	(300,054)	311,705	(276,333)	44,709	468,496	228,681	87,382	19,488	40,544	28,503	(2,733)

21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%

Revenue Requirements Estimation Model
Dixie Fire - ED
Model Inputs (\$)

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
Software Expense Adjustment																	
Deferred Investment Tax Credit																	
Removal Costs	28,162	12,920	16,664	123,995	2,075,554	9,421	(300,054)	311,705	(276,333)	44,709	468,496	228,681	87,382	19,488	40,544.17	28,503.33	-27,319.19
Repair Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)																	
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)																	
Debt	4.17%	4.17%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.66%	4.66%
Equity	10.25%	10.25%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.70%	10.70%	10.70%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg	7.34%	7.34%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.80%	7.80%	7.80%

Book Depreciation Rates																	
Monthly Rate	11-22	12-22	01-23	02-23	03-23	04-23	05-23	06-23	07-23	08-23	09-23	10-23	11-23	12-23	01-24	02-24	03-24
2 EDP Functional Group - Casualty Loss - Capital	0.33%	0.33%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
3 EDP Functional Group - Repair and Other - Capital	0.33%	0.33%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
4 EGP Functional Group - Repair and Other - Capital	0.49%	0.49%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Federal Tax Depreciation Rates																	
EDP Functional Group - Casualty Loss - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Repair and Other - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
Dixie Fire - ED

(\$)

Model Inputs

	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
EGP Functional Group - Repair and Other - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																	
State Tax Depreciation Rates																	
EDP Functional Group - Casualty Loss - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate																	
EDP Functional Group - Repair and Other - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate																	
EGP Functional Group - Repair and Other - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate																	

Revenue Requirements Estimation Model

Dixie Fire - ED
Model Inputs (\$)

Analysis Period
Analysis Life
Sensitivity
Jurisdiction

Fixed Costs
Variable Costs
Plant Investment (Nominal)

Gross Plant Additions
ED EDP Functional Group - Casualty Loss - Capital
ED EDP Functional Group - Repair and Other - Capital
ED EGP Functional Group - Repair and Other - Capital

Removal Costs
CORED EDP Functional Group - Casualty Loss - Capital
EGP Functional Group - Repair and Other - Capital

Expense Estimates (Nominal)
Expense
Production
Labor
Materials & Services
Other

Book Capitalization
Depreciation - Factors
EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

Taxes
Property Tax Rate
Property Tax Amount (\$)
Business and Other Taxes
Payroll (Percent of Labor)

State Tax Rate
Federal Tax Rate
CCFT Deduction (\$000)
Composite Federal & State

Federal Tax Depreciation - Factors
EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors
EDP Functional Group - Casualty Loss - Capital
EDP Functional Group - Repair and Other - Capital
EGP Functional Group - Repair and Other - Capital

Apr-24 May-24 Jun-24 Jul-24 Aug-24 Sep-24 Oct-24 Nov-24 Dec-24 Jan-25 Feb-25 Mar-25 Apr-25 May-25 Jun-25 Jul-25 Aug-25

115,309	388,952	386,785	359,932	7,843,451	475,561	1,435,738	131,711	523,277	125,793	121,419	137,593	182,038	7,613,458	1,208,165	1,225,939	13,455,727
				39,290	134	2,113	(1,750)	292	196	110	131	44	44,707	1,739	481	(15,013)

48,818	48,681	32,827	28,560	9,025	61,062	14,433	34,938	7,360	14,830	3,402	35,227	32,818	34,993	13,913	24,531	14,333
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21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
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Revenue Requirements Estimation Model
Dixie Fire - ED
Model Inputs (\$)

	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
Software Expense Adjustment																	
Deferred Investment Tax Credit																	
Removal Costs																	
Repair Allowance																	
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software Allowance																	
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)																	
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)																	
Debt	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%	4.80%
Equity	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.28%	10.28%	10.28%	10.28%	10.28%	10.28%	10.28%	10.28%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.66%	7.66%	7.66%	7.66%	7.66%	7.66%	7.66%	7.66%

Book Depreciation Rates																	
Monthly Rate	04-24	05-24	06-24	07-24	08-24	09-24	10-24	11-24	12-24	01-25	02-25	03-25	04-25	05-25	06-25	07-25	08-25
2 EDP Functional Group - Casualty Loss - Capital	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
3 EDP Functional Group - Repair and Other - Capital	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
4 EGP Functional Group - Repair and Other - Capital	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Federal Tax Depreciation Rates

EDP Functional Group - Casualty Loss - Capital																	
Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	65	66	67	68	69	70											
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation																	
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																	

EDP Functional Group - Repair and Other - Capital

Life																	
Method																	
Factor																	
Basis Adjustment																	
Year	65	66	67	68	69	70											
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation																	
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																	

Revenue Requirements Estimation Model
Dixie Fire - ED
Model Inputs (\$)

	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25
EGP Functional Group - Repair and Other - Capital Life																	
Method																	
Factor																	
Basis Adjustment	65	66	67	68	69	70											
Year	-	-	-	-	-	-											
Remaining Life																	
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000											
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											
Incentive																	

State Tax Depreciation Rates
EDP Functional Group - Casualty Loss - Capital

Life																	
Method																	
Factor																	
Basis Adjustment	65	66	67	68	69	70											
Year	-	-	-	-	-	-											
Remaining Life																	
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000											
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											
Rate																	

EDP Functional Group - Repair and Other - Capital

Life																	
Method																	
Factor																	
Basis Adjustment	65	66	67	68	69	70											
Year	-	-	-	-	-	-											
Remaining Life																	
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000											
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											
Rate																	

EGP Functional Group - Repair and Other - Capital

Life																	
Method																	
Factor																	
Basis Adjustment	65	66	67	68	69	70											
Year	-	-	-	-	-	-											
Remaining Life																	
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000											
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000											
Rate																	

Revenue Requirements Estimation Model

Dixie Fire - ED

Model Inputs (\$)

Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26
14411.75	16677.36	15740.34	7303.4	8105.2	4005.24	7322.82	0	0	0	0	0	0	0	0	0
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)

47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

4.80%	4.80%	4.80%	4.80%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%
10.28%	10.28%	10.28%	10.28%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%	9.98%
5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
7.66%	7.66%	7.66%	7.66%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%

Book Depreciation Rates

09-25	10-25	11-25	12-25	01-26	02-26	03-26	04-26	05-26	06-26	07-26	08-26	09-26	10-26	11-26	12-26
0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%

Federal Tax Depreciation Rates

EDP Functional Group - Casualty Loss - Capital

Life	Method
Factor	
Basis Adjustment	
Year	
Remaining Life	
Annual Depreciation	
Reserve	
Rate	
Incentive	

EDP Functional Group - Repair and Other - Capital

Life	Method
Factor	
Basis Adjustment	
Year	
Remaining Life	
Annual Depreciation	
Reserve	
Rate	
Incentive	

Revenue Requirements Estimation Model
Dixie Fire - ED
Model Inputs

(\$)
Sep-25 Oct-25 Nov-25 Dec-25 Jan-26 Feb-26 Mar-26 Apr-26 May-26 Jun-26 Jul-26 Aug-26 Sep-26 Oct-26 Nov-26 Dec-26

EGP Functional Group - Repair and Other - Capital
Life
Method
Factor
Basis Adjustment
Year
Remaining Life
Annual Depreciation
Reserve
Rate
Incentive

State Tax Depreciation Rates
EDP Functional Group - Casualty Loss - Capital

Life
Method
Factor
Basis Adjustment
Year
Remaining Life
Annual Depreciation
Reserve
Rate

EDP Functional Group - Repair and Other - Capital

Life
Method
Factor
Basis Adjustment
Year
Remaining Life
Annual Depreciation
Reserve
Rate

EGP Functional Group - Repair and Other - Capital

Life
Method
Factor
Basis Adjustment
Year
Remaining Life
Annual Depreciation
Reserve
Rate

Pacific Gas and Electric Company
Dixie Fire_ED
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
1	Operating Revenue:	(479)	(317,650)	846,188	3,937,807
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	-	14	14,655	108,048
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	(408)	(413,035)	(976,078)	159,644
17	Federal Income	(105)	(87,195)	63,970	661,622
18	Subtotal Taxes	(513)	(500,216)	(897,453)	929,315
19	Depreciation	17	66,687	604,567	1,008,434
20	Total Operating Expenses	(495)	(433,530)	(292,886)	1,937,749
21	Net for Return	17	115,880	1,139,074	2,000,058
22	Weighted Average Rate Base	225	1,578,741	15,646,624	25,641,769
23	Rate of Return: On Rate Base	7.33%	7.34%	7.28%	7.80%
24	On Equity	10.23%	10.25%	10.00%	10.69%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	(479)	(317,650)	846,188	3,937,807
26	FERC 00.0000%	-	-	-	-
27	Total	(479)	(317,650)	846,188	3,937,807
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	(479)	(317,650)	846,188	3,937,807
32	Capital Revenue Requirement	(479)	(317,650)	846,188	3,937,807
33	Expense Revenue Requirement	-	-	-	-

Pacific Gas and Electric Company
Dixie Fire_ED
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Taxable Income:					
1	Operating Revenue	(479)	(317,650)	846,188	3,937,807
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	-	14	14,655	108,048
5	Interest Charges	4	31,259	320,756	566,683
6	Fiscal/Calendar Adjustment	-	14	14,627	80,137
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	4	31,286	350,038	754,868
12	Taxable Income before Depreciation	(483)	(348,936)	496,150	3,182,939
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	4,076	3,464,773	8,728,048	1,024,992
14	Removal Costs	50	858,629	2,809,708	352,018
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	(4,610)	(4,672,338)	(11,041,605)	1,805,929
18	CCFT	(408)	(413,035)	(976,078)	159,644
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	(408)	(413,035)	(976,078)	159,644
Federal Income Tax					
24	Prior Year CCFT	0	(408)	(413,035)	(976,078)
25	Federal Depreciation	4,076	3,464,773	8,767,238	1,152,145
26	Removal Costs	50	858,629	2,809,708	352,018
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	(4,610)	(4,671,931)	(10,667,760)	2,654,854
32	Federal Income Tax	(968)	(981,105)	(2,240,230)	557,519
33	Deferred Taxes - Depreciation	863	893,910	2,304,199	104,103
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	(105)	(87,195)	63,970	661,622

Pacific Gas and Electric Company
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<u>Ln.No.</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Weighted Cost of Capital					
1	Debt	1.98%	1.98%	2.05%	2.21%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.32%	5.33%	5.20%	5.56%
4	Total %	7.33%	7.34%	7.28%	7.80%
5	Debt	4	31,259	320,756	566,683
6	Preferred Stock	0	474	4,694	7,693
7	Common Equity	12	84,147	813,624	1,425,682
8	Total \$	17	115,880	1,139,074	2,000,058
Weighted Average Rate Base					
9	Plant	271	1,565,548	15,251,327	26,147,255
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	271	1,565,548	15,251,327	26,147,255
Less:					
15	Accumulated Deferred Taxes	46	231,316	1,989,965	3,235,548
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	46	231,316	1,989,965	3,235,548
22	Accumulated Depreciation	(1)	(244,508)	(2,385,262)	(2,730,062)
23	Weighted Average Rate Base	225	1,578,741	15,646,624	25,641,769
		-	-	-	-

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<u>Ln.No.</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
1	Operating Revenue:	6,283,106	8,214,607	8,286,360	8,193,930
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	309,296	574,360	814,640	908,949
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	208,752	271,776	277,398	284,474
17	Federal Income	614,832	766,703	735,508	728,670
18	Subtotal Taxes	1,132,880	1,612,839	1,827,547	1,922,092
19	Depreciation	1,773,431	2,292,781	2,307,788	2,307,788
20	Total Operating Expenses	2,906,311	3,905,620	4,135,335	4,229,881
21	Net for Return	3,376,795	4,308,988	4,151,025	3,964,049
22	Weighted Average Rate Base	44,083,483	56,622,704	54,546,975	52,090,003
23	Rate of Return: On Rate Base	7.66%	7.61%	7.61%	7.61%
24	On Equity	10.29%	9.98%	9.98%	9.98%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	6,283,106	8,214,607	8,286,360	8,193,930
26	FERC 00.0000%	-	-	-	-
27	Total	6,283,106	8,214,607	8,286,360	8,193,930
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	6,283,106	8,214,607	8,286,360	8,193,930
32	Capital Revenue Requirement	6,283,106	8,214,607	8,286,360	8,193,930
33	Expense Revenue Requirement	-	-	-	-

Pacific Gas and Electric Company
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<u>Ln.No.</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Taxable Income:					
1	Operating Revenue	6,283,106	8,214,607	8,286,360	8,193,930
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	309,296	574,360	814,640	908,949
5	Interest Charges	1,005,103	1,353,283	1,303,673	1,244,951
6	Fiscal/Calendar Adjustment	107,862	134,465	86,063	(15,014)
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	1,422,261	2,062,108	2,204,376	2,138,886
12	Taxable Income before Depreciation	4,860,844	6,152,500	6,081,984	6,055,044
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	2,271,219	3,058,681	2,943,996	2,837,016
14	Removal Costs	228,180	19,433	-	-
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	2,361,445	3,074,386	3,137,988	3,218,028
18	CCFT	208,752	271,776	277,398	284,474
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	208,752	271,776	277,398	284,474
Federal Income Tax					
24	Prior Year CCFT	159,644	208,752	271,776	277,398
25	Federal Depreciation	2,536,970	3,367,901	3,137,043	2,899,337
26	Removal Costs	228,180	19,433	-	-
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	1,936,050	2,556,413	2,673,165	2,878,309
32	Federal Income Tax	406,571	536,847	561,365	604,445
33	Deferred Taxes - Depreciation	208,261	229,856	174,144	124,225
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	614,832	766,703	735,508	728,670

Pacific Gas and Electric Company
Dixie Fire_ED
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<u>Ln.No.</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Weighted Cost of Capital					
1	Debt	2.28%	2.39%	2.39%	2.39%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.35%	5.19%	5.19%	5.19%
4	Total %	7.66%	7.61%	7.61%	7.61%
5	Debt	1,005,103	1,353,283	1,303,673	1,244,951
6	Preferred Stock	13,225	16,987	16,364	15,627
7	Common Equity	2,358,466	2,938,718	2,830,988	2,703,471
8	Total \$	3,376,795	4,308,988	4,151,025	3,964,049
Weighted Average Rate Base					
9	Plant	45,771,049	60,582,135	61,007,033	61,007,033
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	45,771,049	60,582,135	61,007,033	61,007,033
Less:					
15	Accumulated Deferred Taxes	3,380,256	3,626,428	3,828,265	3,977,449
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	3,380,256	3,626,428	3,828,265	3,977,449
22	Accumulated Depreciation	(1,692,690)	333,003	2,631,793	4,939,581
23	Weighted Average Rate Base	44,083,483	56,622,704	54,546,975	52,090,003
		-	-	-	-

Pacific Gas and Electric Company
Dixie Fire_ED
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<u>Ln.No.</u>		<u>2029</u>	<u>2030</u>
1	Operating Revenue:	7,959,643	7,728,264
	Operating Expenses:		
2	Expense	-	-
3	Production	-	-
4	Storage	-	-
5	Transmission	-	-
6	Distribution	-	-
7	Customer Accounts	-	-
8	Customer Services	-	-
9	Administrative and General	-	-
10	Uncollectibles	-	-
11	Franchise Requirements	-	-
12	Subtotal Expenses	-	-
	Taxes:		
13	Property	898,891	884,909
14	Payroll	-	-
15	Other Taxes	-	-
16	State Corporation Franchise	279,406	274,615
17	Federal Income	692,842	660,222
18	Subtotal Taxes	1,871,139	1,819,746
19	Depreciation	2,307,788	2,307,788
20	Total Operating Expenses	4,178,927	4,127,534
21	Net for Return	3,780,716	3,600,729
22	Weighted Average Rate Base	49,680,897	47,315,758
23	Rate of Return: On Rate Base	7.61%	7.61%
24	On Equity	9.98%	9.98%
	<u>Jurisdictional Allocations</u>		
	Fixed Costs		
25	CPUC 100.0000%	7,959,643	7,728,264
26	FERC 00.0000%	-	-
27	Total	7,959,643	7,728,264
	Variable Costs		
28	CPUC 100.0000%	-	-
29	FERC 00.0000%	-	-
30	Total	-	-
31	Total CPUC Jurisdictional Revenue Requirement	7,959,643	7,728,264
32	Capital Revenue Requirement	7,959,643	7,728,264
33	Expense Revenue Requirement	-	-

Pacific Gas and Electric Company
Dixie Fire_ED
Workpapers Supporting Chapter 7, Revenue Requirements
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Results of Operations Calculations

<u>Ln.No.</u>		<u>2029</u>	<u>2030</u>
Taxable Income:			
1	Operating Revenue	7,959,643	7,728,264
2	Less: O&M Expenses	-	-
4	Taxes Other Than Income	898,891	884,909
5	Interest Charges	1,187,373	1,130,847
6	Fiscal/Calendar Adjustment	(18,131)	(18,600)
7	Operating Expense Adjustment	-	-
8	Capitalized Interest Adjustment	-	-
9	Capitalized Inventory Adjustment	-	-
10	Vacation Accrual Reduction	-	-
11	Subtotal Deductions	2,068,133	1,997,156
12	Taxable Income before Depreciation	5,891,511	5,731,107
California Corporation Franchise Tax (CCFT)			
13	State Depreciation	2,730,808	2,624,599
14	Removal Costs	-	-
15	Repair Allowance	-	-
16	Software Deduction	-	-
17	State Taxable Income	3,160,703	3,106,509
18	CCFT	279,406	274,615
19	Deferred Taxes - Depreciation	-	-
20	Deferred Taxes - Interest	-	-
21	Deferred Taxes - Vacation	-	-
22	Deferred Taxes- Other	-	-
23	Total CCFT	279,406	274,615
Federal Income Tax			
24	Prior Year CCFT	284,474	279,406
25	Federal Depreciation	2,681,174	2,480,595
26	Removal Costs	-	-
27	Repair Allowance	-	-
28	Software Deduction	-	-
29	Capitalized Software adjustment - Federal	-	-
30	Preferred Dividend Credit	-	-
31	Federal Taxable Income	2,925,863	2,971,106
32	Federal Income Tax	614,431	623,932
33	Deferred Taxes - Depreciation	78,411	36,290
34	Deferred Taxes - Interest	-	-
35	Deferred Taxes - Vacation	-	-
36	Deferred Taxes - Other	-	-
37	Total Federal Income Tax	692,842	660,222

Pacific Gas and Electric Company
Dixie Fire_ED
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Results of Operations Calculations

<u>Ln.No.</u>		<u>2029</u>	<u>2030</u>
Weighted Cost of Capital			
1	Debt	2.39%	2.39%
2	Preferred Stock	0.03%	0.03%
3	Common Equity	5.19%	5.19%
4	Total %	<u>7.61%</u>	<u>7.61%</u>
5	Debt	1,187,373	1,130,847
6	Preferred Stock	14,904	14,195
7	Common Equity	<u>2,578,439</u>	<u>2,455,688</u>
8	Total \$	<u>3,780,716</u>	<u>3,600,729</u>
Weighted Average Rate Base			
9	Plant	61,007,033	61,007,033
Working Capital			
10	Fuel	-	-
11	Materials and Supplies	-	-
12	Working Cash	-	-
13	Subtotal	<u>-</u>	<u>-</u>
14	Total Plant	<u>61,007,033</u>	<u>61,007,033</u>
Less:			
15	Accumulated Deferred Taxes	4,078,767	4,136,117
16	Deferred Investment Tax Credit	-	-
17	Customer Advances	-	-
18	Deferred CIAC Tax	-	-
19	Vacation Pay Deferral	-	-
20	Capitalized Interest	-	-
21	Subtotal	<u>4,078,767</u>	<u>4,136,117</u>
22	Accumulated Depreciation	7,247,369	9,555,158
23	Weighted Average Rate Base	<u>49,680,897</u>	<u>47,315,758</u>
		-	-

Dixie Fire_EG
Dec-18

Analysis Period	Jan-19
Analysis Life	20
Sensitivity	0.01
Jurisdiction	CPIUC
Fixed Costs	1,000,000

Plant Investment (Nominal)	293,482
Gross Plant Additions	

ED	EHP Functional Group - Casualty Loss - Capital	203,452
ED	EHP Functional Group - Repair and Other - Capital	
Removal Costs		
COR ED	EHP Functional Group - Casualty Loss - Capital	-
	EHP Functional Group - Repair and Other - Capital	24,464

Expense Estimates (Nominal)

Expense	
Production	
Labor	
Materials & Services	
Other	

Book Capitalization	
Depreciation - Factors	
EHP Functional Group - Casualty Loss - Capital	
EHP Functional Group - Repair and Other - Capital	
Life	

State Tax Rate	8.84%
Federal Tax Rate	21.00%
CCFT Deduction (\$000)	Prior
Composite Federal & State	27.96%

Federal Tax Depreciation - Factors	Life
EHP Functional Group - Casualty Loss - Capital	1
EHP Functional Group - Repair and Other - Capital	20

State Tax Depreciation - Factors	Life
EHP Functional Group - Casualty Loss - Capital	1
EHP Functional Group - Repair and Other - Capital	50

[illegible]

	Life	Savidge	Input Rate 1/1/2019	Input Rate 1/1/2020	Input Rate 1/1/2023	Avg. Age	Initial Plant	Initial Reserve
		0%	2.06%	2.59%	2.59%	0.00%	0.00%	0.00%
		0%	2.06%	2.59%	2.59%	0.00%	0.00%	0.00%

[illegible]

Life	Method	Factor	Basic Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	Tax Regular %	Software FL %
	1	MACRS	2.0	1,000.00	100.00%	Normalized		
	20	MACRS	1.5	1,000.00	100.00%	Normalized		

Life	Method	Factor	Basis Adj.	Accumulated	
				Deferred Tax	Flow-through
1	ADR, SYD	2.0	1.00000		Flow-through
	ADR, SYD	2.0	1.00000		Flow-through

Revenue Requirements Estimation Model
Dixie Fire EHG
Model Inputs

(\$)

Dixie Fire_EG
Dec-18

	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19
Software Expense Adjustment													
Depreciation Adjustment Tax Credit													
Removal Costs													
Repair Allowance													
Federal													
State													
Software Allowance													
Federal													
State													

Capital Structure (%)													
Debt	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%
Equity	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%	53.00%
Preferred	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)													
Debt	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Weighted Avg	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%

Book Depreciation Rates													
Monthly Rate	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%
EHP Functional Group - Casualty Loss - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
EHP Functional Group - Repair and Other - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Federal Tax Depreciation Rates														
EHP Functional Group - Casualty Loss - Capital														
Life	1	2	3	4	5	6	7	8	9	10	11	12	13	14
Method	MACRS													
Factor	2.0													
Base Adjustment	1.0000													
Year	1	0.50												
Remaining Life	1.50													
Annual Depreciation	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Reserve	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Rate	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model

Dixie Fire EHG

Model Inputs (\$)

Dixie Fire_EG

EHP Functional Group - Repair and Other - Capital

Life	20
Method	MACRS
Factor	1.5
Base Adjustment	1,000
Year	1
Remaining Life	20.50
Annual Depreciation	7,219
Reserve	3,750
Rate	0.03750
Incentive	0.03750

Jan-19

Feb-19

Mar-19

Apr-19

May-19

Jun-19

Jul-19

Aug-19

Sep-19

Oct-19

Nov-19

Dec-19

Jan-20

Life	20
Method	MACRS
Factor	1.5
Base Adjustment	1,000
Year	1
Remaining Life	20.50
Annual Depreciation	7,219
Reserve	3,750
Rate	0.03750
Incentive	0.03750

State Tax Depreciation Rates

EHP Functional Group - Casualty Loss - Capital

Life	1
Method	ADR STD
Factor	2.0
Base Adjustment	1,000
Year	1
Remaining Life	1.50
Annual Depreciation	100,000
Reserve	100,000
Rate	1.00000

Jan-19

Feb-19

Mar-19

Apr-19

May-19

Jun-19

Jul-19

Aug-19

Sep-19

Oct-19

Nov-19

Dec-19

Jan-20

Life	1
Method	ADR STD
Factor	2.0
Base Adjustment	1,000
Year	1
Remaining Life	1.50
Annual Depreciation	100,000
Reserve	100,000
Rate	1.00000

EHP Functional Group - Repair and Other - Capital

Life	50
Method	ADR STD
Factor	2.0
Base Adjustment	1,000
Year	1
Remaining Life	49.50
Annual Depreciation	3,801
Reserve	5,820
Rate	0.02000

Jan-19

Feb-19

Mar-19

Apr-19

May-19

Jun-19

Jul-19

Aug-19

Sep-19

Oct-19

Nov-19

Dec-19

Jan-20

Life	50
Method	ADR STD
Factor	2.0
Base Adjustment	1,000
Year	1
Remaining Life	49.50
Annual Depreciation	3,801
Reserve	5,820
Rate	0.02000

Revenue Requirements Estimation Model

Dixie Fire EHG
Model Inputs (\$)

Analysis Period												
	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21
Sensitivity												
Jurisdiction												
Fixed Costs												
Variable Costs												
Gross Plant Additions												
ED	EHP Functional Group - Casualty Loss - Capital											
ED	EHP Functional Group - Repair and Other - Capital											
Removal Costs												
COR ED	EHP Functional Group - Casualty Loss - Capital											
COR ED	EHP Functional Group - Repair and Other - Capital											
Expense Estimates (Nominal)												
Expense												
Production												
Labor												
Materials & Services												
Other												
Book Capitalization												
Depreciation - Factors												
EHP Functional Group - Casualty Loss - Capital												
EHP Functional Group - Repair and Other - Capital												
State Tax Rate												
Federal Tax Rate												
COST Deduction (\$/kV)												
Composite Federal & State												
Federal Tax Depreciation - Factors												
EHP Functional Group - Casualty Loss - Capital												
EHP Functional Group - Repair and Other - Capital												
State Tax Depreciation - Factors												
EHP Functional Group - Casualty Loss - Capital												
EHP Functional Group - Repair and Other - Capital												

Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%

Revenue Requirements Estimation Model
Dixie Fire EHG
Model Inputs (\$)

	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Software Expense Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Investment Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)																			
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%
Preferred	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)																			
Debt	5.16%	5.16%	5.16%	5.16%	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

Book Depreciation Rates																			
Monthly Rate	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230	0.230
2 EHP Functional Group - Casualty Loss - Capital	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%
3 EHP Functional Group - Repair and Other - Capital	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%

Federal Tax Depreciation Rates																			
EHP Functional Group - Casualty Loss - Capital																			
Life																			
Method																			
Factor																			
Basis Adjustment																			
Year	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
Dixie Fire EHG
Model Inputs

(\$)

EHP Functional Group - Repair and Other - Capital

Life	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Method																			
Factor																			
Basis Adjustment	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Repair	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	4.462	4.462	4.462	4.462	4.462	4.462	2.231	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation																			
Reserve	75.462	79.923	84.385	88.846	93.308	97.769	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

State Tax Depreciation Rates

EHP Functional Group - Casualty Loss - Capital

Life	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Method																			
Factor																			
Basis Adjustment	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation																			
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EHP Functional Group - Repair and Other - Capital

Life	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21
Method																			
Factor																			
Basis Adjustment	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Repair	35.50	35.50	34.50	33.50	32.50	31.50	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50
Remaining Life	2.860	2.782	2.704	2.625	2.547	2.469	2.390	2.312	2.233	2.155	2.077	1.998	1.920	1.842	1.763	1.685	1.607	1.528	1.450
Annual Depreciation																			
Reserve	49.218	52.000	54.704	57.329	59.876	62.344	64.735	67.047	69.280	71.435	73.512	75.510	77.430	79.272	81.035	82.720	84.327	85.855	87.304
Rate	0.02860	0.02782	0.02704	0.02625	0.02547	0.02469	0.02390	0.02312	0.02233	0.02155	0.02077	0.01998	0.01920	0.01842	0.01763	0.01685	0.01607	0.01528	0.01450

(S)

WP3-41

Revenue Requirements Estimation Model
Dixie Fire EHG
Model Inputs (\$)

	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
Software Expense Adjustment	-	-	-	504	26	1,416	378	-	9	684	17	474	853	2,043	1,101	-	44	84	231	337	11,590	987	29
Depreciation Short Tax Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Removal Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital Structure (%)	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	

Book Depreciation Rates	09-21	10-21	11-21	12-21	01-22	02-22	03-22	04-22	05-22	06-22	07-22	08-22	09-22	10-22	11-22	12-22	01-23	02-23	03-23	04-23	05-23	06-23	07-23
Monthly Rate	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
2 EHP Functional Group - Casualty Loss - Capital	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
3 EHP Functional Group - Repair and Other - Capital	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.24%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%

Federal Tax Depreciation Rates																							
EHP Functional Group - Casualty Loss - Capital																							
Life																							
Method																							
Factor																							
Basis Adjustment																							
Year	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation																							
Reserve	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																							

Revenue Requirements Estimation Model
Dixie Fire EHG
Model Inputs

(\$)

EHP Functional Group - Repair and Other - Capital

Life	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
Method																											
Factor																											
Basis Adjustment																											
Year																											
Remaining Life																											
Annual Depreciation																											
Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

State Tax Depreciation Rates

EHP Functional Group - Casualty Loss - Capital

Life	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
Method																											
Factor																											
Basis Adjustment																											
Year																											
Remaining Life																											
Annual Depreciation																											
Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EHP Functional Group - Repair and Other - Capital

Life	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23
Method																											
Factor																											
Basis Adjustment																											
Year																											
Remaining Life																											
Annual Depreciation																											
Reserve	17,500	16,500	15,500	14,500	13,500	12,500	11,500	10,500	9,500	8,500	7,500	6,500	5,500	4,500	3,500	2,500	1,500	0,333	0,274	0,196	0,118	0,039	-	-	-	-	-
Rate	1.371	1.283	1.215	1.136	1.058	0.980	0.901	0.823	0.744	0.666	0.588	0.509	0.431	0.353	0.274	0.196	0.118	0,039	99,643	99,643	99,643	99,643	99,643	99,643	99,643	99,643	99,643
Incentive	0.01371	0.01293	0.01215	0.01136	0.01058	0.00980	0.00901	0.00823	0.00744	0.00666	0.00588	0.00509	0.00431	0.00353	0.00274	0.00196	0.00118	0.00039	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196	0.00196

Revenue Requirements Estimation Model

Dixie Fire EHG Model Inputs

(\$)

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs

Variable Costs
(Excludes Costs
of Plant Additions)

Plant Investment (Nominal)

Gross Plant Additions

ED EHP Functional Group - Casualty Loss - Capital
ED EHP Functional Group - Repair and Other - Capital

Removal Costs

CDR ED EHP Functional Group - Casualty Loss - Capital
EHP Functional Group - Repair and Other - Capital

Expense Estimates (Nominal)

Expense
Production

Labor
Materials & Services
Other

Book Capitalization

Depreciation - Factors

EHP Functional Group - Casualty Loss - Capital
EHP Functional Group - Repair and Other - Capital

State Tax Rate

Federal Tax Rate

CCFT Deduction (\$000)

Composite Federal & State

Federal Tax Depreciation - Factors

EHP Functional Group - Casualty Loss - Capital
EHP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors

EHP Functional Group - Casualty Loss - Capital
EHP Functional Group - Repair and Other - Capital

Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
27,207	-	-	-	808	-	219	53,324	827	530	600	366	122	419	238	1,596	154	691	105
3,023	-	-	-	90	-	24	16	16	-	16	41	9	47	26	177	17	77	12
21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%

Revenue Requirements Estimation Model
Dixie Fire EHG
Model Inputs

(\$)

	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Software Expense Adjustment																			
Depreciation Expense Adjustment																			
Removal Costs																			
Repair Allowance																			
Federal																			
State																			
Software Allowance																			
Federal																			
State																			

Capital Structure (%)																			
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%	52.50%
Preferred	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)																			
Debt	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%
Equity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%

Book Depreciation Rates																			
Monthly Rate	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023	0.023
2 EHP Functional Group - Casualty Loss - Capital	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%
3 EHP Functional Group - Repair and Other - Capital	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%	0.22%

Federal Tax Depreciation Rates																			
EHP Functional Group - Casualty Loss - Capital																			
Life																			
Method																			
Factor																			
Basic Adjustment																			
Year																			
Remaining Life																			
Annual Depreciation																			
Reserve																			
Rate																			
Incentive																			

Model Inputs (\$)

EHP Functional Group - Repair and Other - Capital

EHP Functional Group - Casualty Loss - Capital

Life

EHP Functional Group - Repair and Other - Capital

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
1	Operating Revenue:	150	5,546	19,851	37,133
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	-	51	421	1,495
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	(61)	(408)	(646)	1,587
17	Federal Income	9	624	2,358	4,609
18	Subtotal Taxes	(52)	267	2,133	7,691
19	Depreciation	70	1,519	4,599	7,268
20	Total Operating Expenses	18	1,786	6,732	14,960
21	Net for Return	132	3,760	13,119	22,174
22	Weighted Average Rate Base	1,794	51,220	180,204	284,276
23	Rate of Return: On Rate Base	7.34%	7.34%	7.28%	7.80%
24	On Equity	10.25%	10.25%	10.00%	10.69%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	150	5,546	19,851	37,133
26	FERC 00.0000%	-	-	-	-
27	Total	150	5,546	19,851	37,133
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	150	5,546	19,851	37,133
32	Capital Revenue Requirement	150	5,546	19,851	37,133
33	Expense Revenue Requirement	-	-	-	-

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Taxable Income:					
1	Operating Revenue	150	5,546	19,851	37,133
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	-	51	421	1,495
5	Interest Charges	36	1,014	3,694	6,283
6	Fiscal/Calendar Adjustment	-	51	315	785
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	36	1,117	4,430	8,563
12	Taxable Income before Depreciation	115	4,429	15,421	28,570
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	301	2,014	6,317	10,225
14	Removal Costs	504	7,029	16,414	391
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	(691)	(4,614)	(7,310)	17,955
18	CCFT	(61)	(408)	(646)	1,587
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	(61)	(408)	(646)	1,587
Federal Income Tax					
24	Prior Year CCFT	0	(61)	(408)	(646)
25	Federal Depreciation	564	3,756	11,683	18,536
26	Removal Costs	504	7,029	16,414	391
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	(954)	(6,295)	(12,268)	10,290
32	Federal Income Tax	(200)	(1,322)	(2,576)	2,161
33	Deferred Taxes - Depreciation	210	1,946	4,935	2,448
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	9	624	2,358	4,609

Pacific Gas and Electric Company
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<u>Ln.No.</u>		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Weighted Cost of Capital					
1	Debt	1.98%	1.98%	2.05%	2.21%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.33%	5.20%	5.56%
4	Total %	7.34%	7.34%	7.28%	7.80%
5	Debt	36	1,014	3,694	6,283
6	Preferred Stock	1	15	54	85
7	Common Equity	96	2,730	9,371	15,806
8	Total \$	132	3,760	13,119	22,174
Weighted Average Rate Base					
9	Plant	1,793	49,407	171,421	278,198
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	1,793	49,407	171,421	278,198
Less:					
15	Accumulated Deferred Taxes	12	962	4,755	8,275
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	12	962	4,755	8,275
22	Accumulated Depreciation	(14)	(2,775)	(13,538)	(14,352)
23	Weighted Average Rate Base	1,794	51,220	180,204	284,276

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Require
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
1	Operating Revenue:	38,291	38,394	37,804	36,921
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	3,108	4,195	4,428	4,430
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	1,469	1,455	1,441	1,404
17	Federal Income	3,924	3,838	3,761	3,627
18	Subtotal Taxes	8,502	9,487	9,630	9,461
19	Depreciation	7,598	7,601	7,601	7,601
20	Total Operating Expenses	16,100	17,088	17,232	17,062
21	Net for Return	22,192	21,305	20,572	19,859
22	Weighted Average Rate Base	289,709	279,964	270,328	260,963
23	Rate of Return: On Rate Base	7.66%	7.61%	7.61%	7.61%
24	On Equity	10.29%	9.98%	9.98%	9.98%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	38,291	38,394	37,804	36,921
26	FERC 00.0000%	-	-	-	-
27	Total	38,291	38,394	37,804	36,921
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	38,291	38,394	37,804	36,921
32	Capital Revenue Requirement	38,291	38,394	37,804	36,921
33	Expense Revenue Requirement	-	-	-	-

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Requirements
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Taxable Income:					
1	Operating Revenue	38,291	38,394	37,804	36,921
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	3,108	4,195	4,428	4,430
5	Interest Charges	6,605	6,691	6,461	6,237
6	Fiscal/Calendar Adjustment	706	161	(52)	(58)
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	10,420	11,046	10,837	10,609
12	Taxable Income before Depreciation	27,872	27,347	26,967	26,312
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	11,125	10,893	10,663	10,433
14	Removal Costs	125	-	-	-
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	16,622	16,454	16,304	15,879
18	CCFT	1,469	1,455	1,441	1,404
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	1,469	1,455	1,441	1,404
Federal Income Tax					
24	Prior Year CCFT	1,587	1,469	1,455	1,441
25	Federal Depreciation	19,378	17,967	16,620	15,373
26	Removal Costs	125	-	-	-
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	6,781	7,911	8,893	9,497
32	Federal Income Tax	1,424	1,661	1,867	1,994
33	Deferred Taxes - Depreciation	2,500	2,177	1,894	1,632
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	3,924	3,838	3,761	3,627

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Requirements
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Results of Operations Calculations

<u>Ln.No.</u>		<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Weighted Cost of Capital					
1	Debt	2.28%	2.39%	2.39%	2.39%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.35%	5.19%	5.19%	5.19%
4	Total %	7.66%	7.61%	7.61%	7.61%
5	Debt	6,605	6,691	6,461	6,237
6	Preferred Stock	87	84	81	78
7	Common Equity	15,499	14,530	14,030	13,544
8	Total \$	22,192	21,305	20,572	19,859
Weighted Average Rate Base					
9	Plant	293,315	293,482	293,482	293,482
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	293,315	293,482	293,482	293,482
Less:					
15	Accumulated Deferred Taxes	10,798	13,127	15,163	16,926
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	10,798	13,127	15,163	16,926
22	Accumulated Depreciation	(7,191)	391	7,992	15,593
23	Weighted Average Rate Base	289,709	279,964	270,328	260,963

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Requirements
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Results of Operations Calculations

<u>Ln.No.</u>		<u>2029</u>	<u>2030</u>
1	Operating Revenue:	36,061	35,217
	Operating Expenses:		
2	Expense	-	-
3	Production	-	-
4	Storage	-	-
5	Transmission	-	-
6	Distribution	-	-
7	Customer Accounts	-	-
8	Customer Services	-	-
9	Administrative and General	-	-
10	Uncollectibles	-	-
11	Franchise Requirements	-	-
12	Subtotal Expenses	-	-
	Taxes:		
13	Property	4,425	4,417
14	Payroll	-	-
15	Other Taxes	-	-
16	State Corporation Franchise	1,368	1,333
17	Federal Income	3,501	3,378
18	Subtotal Taxes	9,294	9,128
19	Depreciation	7,601	7,601
20	Total Operating Expenses	16,895	16,730
21	Net for Return	19,166	18,487
22	Weighted Average Rate Base	251,847	242,933
23	Rate of Return: On Rate Base	7.61%	7.61%
24	On Equity	9.98%	9.98%
	<u>Jurisdictional Allocations</u>		
	Fixed Costs		
25	CPUC 100.0000%	36,061	35,217
26	FERC 00.0000%	-	-
27	Total	36,061	35,217
	Variable Costs		
28	CPUC 100.0000%	-	-
29	FERC 00.0000%	-	-
30	Total	-	-
31	Total CPUC Jurisdictional Revenue Requirement	36,061	35,217
32	Capital Revenue Requirement	36,061	35,217
33	Expense Revenue Requirement	-	-

Pacific Gas and Electric Company
Dixie Fire_EG
Workpapers Supporting Chapter 7, Revenue Requirements
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2029</u>	<u>2030</u>
Taxable Income:			
1	Operating Revenue	36,061	35,217
2	Less: O&M Expenses	-	-
4	Taxes Other Than Income	4,425	4,417
5	Interest Charges	6,019	5,806
6	Fiscal/Calendar Adjustment	(60)	(61)
7	Operating Expense Adjustment	-	-
8	Capitalized Interest Adjustment	-	-
9	Capitalized Inventory Adjustment	-	-
10	Vacation Accrual Reduction	-	-
11	Subtotal Deductions	10,385	10,162
12	Taxable Income before Depreciation	25,676	25,055
California Corporation Franchise Tax (CCFT)			
13	State Depreciation	10,203	9,973
14	Removal Costs	-	-
15	Repair Allowance	-	-
16	Software Deduction	-	-
17	State Taxable Income	15,473	15,082
18	CCFT	1,368	1,333
19	Deferred Taxes - Depreciation	-	-
20	Deferred Taxes - Interest	-	-
21	Deferred Taxes - Vacation	-	-
22	Deferred Taxes- Other	-	-
23	Total CCFT	1,368	1,333
Federal Income Tax			
24	Prior Year CCFT	1,404	1,368
25	Federal Depreciation	14,262	13,441
26	Removal Costs	-	-
27	Repair Allowance	-	-
28	Software Deduction	-	-
29	Capitalized Software adjustment - Federal	-	-
30	Preferred Dividend Credit	-	-
31	Federal Taxable Income	10,010	10,246
32	Federal Income Tax	2,102	2,152
33	Deferred Taxes - Depreciation	1,399	1,226
34	Deferred Taxes - Interest	-	-
35	Deferred Taxes - Vacation	-	-
36	Deferred Taxes - Other	-	-
37	Total Federal Income Tax	3,501	3,378

Pacific Gas and Electric Company
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Workpapers Supporting Chapter 7, Revenue Requirements
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Results of Operations Calculations

<u>Ln.No.</u>		<u>2029</u>	<u>2030</u>
Weighted Cost of Capital			
1	Debt	2.39%	2.39%
2	Preferred Stock	0.03%	0.03%
3	Common Equity	5.19%	5.19%
4	Total %	<u>7.61%</u>	<u>7.61%</u>
5	Debt	6,019	5,806
6	Preferred Stock	76	73
7	Common Equity	13,071	12,608
8	Total \$	<u>19,166</u>	<u>18,487</u>
Weighted Average Rate Base			
9	Plant	293,482	293,482
Working Capital			
10	Fuel	-	-
11	Materials and Supplies	-	-
12	Working Cash	-	-
13	Subtotal	<u>-</u>	<u>-</u>
14	Total Plant	<u>293,482</u>	<u>293,482</u>
Less:			
15	Accumulated Deferred Taxes	18,441	19,754
16	Deferred Investment Tax Credit	-	-
17	Customer Advances	-	-
18	Deferred CIAC Tax	-	-
19	Vacation Pay Deferral	-	-
20	Capitalized Interest	-	-
21	Subtotal	<u>18,441</u>	<u>19,754</u>
22	Accumulated Depreciation	23,195	30,796
23	Weighted Average Rate Base	<u>251,847</u>	<u>242,933</u>

Revenue Requirements Estimation Model

Kincade Fire ED Model Inputs	Kincade Fire_ED														
	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20
Analysis Period	20 Years														
Analysis Life	Dec-38														
Sensitivity	0.01														
Jurisdiction	CFLC														
Fixed Costs	1,000,000														
Variable Costs	1,000,000														
Plant Investment (Nominal)	14,472,728														
Gross Plant Additions	16,121,798														
ED EDP Functional Group - Casualty Loss - Capital	(1,649,072)														
ED EDP Functional Group - Repair and Other - Capital															
Removal Costs															
CORE D EDP Functional Group - Casualty Loss - Capital	3,812,316														
EDP Functional Group - Repair and Other - Capital															
Expense Estimates (Nominal)	-														
Expense	-														
Production	-														
Labor	-														
Materials & Services	-														
Other	-														
Book Capitalization															
Depreciation - Factors															
EDP Functional Group - Casualty Loss - Capital															
EDP Functional Group - Repair and Other - Capital															
Taxes															
Property Tax Rate	0.00%														
Property Tax Amount (\$)	0.00%														
Business and Other Taxes															
Payrol (Percent of Labor)															
State Tax Rate	8.84%														
Federal Tax Rate	21.00%														
CCFT Deduction (\$000)															
Composite Federal & State	27.98%														

(S)

Software Expense Adjustment3,812,316

Revenue Requirements Estimation Model

Kincade Fire_ED		Kincade Fire_ED																	
Model Inputs		Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20
Capital Structure (%)																			
Debt Equity Preferred Total	Debt	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)																			
Debt Equity Preferred Weighted Avg.	Debt	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	5.16%	5.16%	5.16%	5.16%
	Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
	Preferred	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg.	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.81%	7.81%	7.81%	7.81%
Book Depreciation Rates																			
2 3	Monthly Rate	-	01-19	02-19	03-19	04-19	05-19	06-19	07-19	08-19	09-19	10-19	11-19	12-19	01-20	02-20	03-20	04-20	05-20
	EDP Functional Group - Casualty Loss - Capital	0.00%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.33%	0.33%	0.33%	0.33%	0.33%
	EDP Functional Group - Repair and Other - Capital	0.00%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.33%	0.33%	0.33%	0.33%	0.33%
Federal Tax Depreciation Rates																			
Life Method Factor	EDP Functional Group - Casualty Loss - Capital	1																	
	MACRS																		
	2.0																		

Revenue Requirements Estimation Model

Kincade Fire ED

Model Inputs (\$)

		Kincade Fire EDP																			
		Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20		
Kincade Fire EDP	Basis Adjustment	1,0000																			
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
	Reserve	100,000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000		
Kincade Fire EDP	Rate	1,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000		
	Incentive	1,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000		
EDP Functional Group - Repair and Other - Capital		20																			
EDP Functional Group - Repair and Other - Capital	Life	MACRS																			
	Factor	1.5																			
	Basis Adjustment	1,0000																			
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Remaining Life	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50		
EDP Functional Group - Repair and Other - Capital	Annual Depreciation	3,750	7,219	6,077	6,177	5,713	5,285	4,888	4,522	4,462	4,462	4,462	4,462	4,462	4,462	4,462	4,462	4,462	4,462		
	Reserve	3,750	10,969	17,646	23,823	29,536	34,821	39,709	44,231	48,693	53,154	57,616	62,077	66,539	71,000	75,462	79,923	84,385	88,846		
	Rate	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462		
	Incentive	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462		
Tax Depreciation Rates		1																			
EDP Functional Group - Casualty Loss - Capital	Life	ADR SYD																			
	Factor	2.0																			
	Basis Adjustment	1,0000																			
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Remaining Life	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
EDP Functional Group - Casualty Loss - Capital	Annual Depreciation	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
	Rate	1,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000		
	Incentive	1,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000	0,00000		
EDP Functional Group - Repair and Other - Capital		30																			
EDP Functional Group - Repair and Other - Capital	Life	ADR SYD																			
	Factor	2.0																			
	Basis Adjustment	1,0000																			
	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
	Remaining Life	30.50	29.50	28.50	27.50	26.50	25.50	24.50	23.50	22.50	21.50	20.50	19.50	18.50	17.50	16.50	15.50	14.50	13.50		
EDP Functional Group - Repair and Other - Capital	Annual Depreciation	3,333	6,444	6,115	5,900	5,686	5,471	5,257	5,042	4,828	4,613	4,398	4,184	3,969	3,755	3,540	3,326	3,111	2,897		
	Reserve	3,333	9,778	15,893	21,793	27,479	32,950	38,207	43,249	48,077	52,690	57,088	61,272	65,241	69,096	72,836	76,582	80,328	84,074		
	Rate	0.03333	0.06444	0.05115	0.04613	0.04228	0.03842	0.03457	0.03072	0.02687	0.02302	0.01917	0.01532	0.01147	0.00762	0.00377	0.00000	0.00000	0.00000		
	Incentive	0.03333	0.06444	0.05115	0.04613	0.04228	0.03842	0.03457	0.03072	0.02687	0.02302	0.01917	0.01532	0.01147	0.00762	0.00377	0.00000	0.00000	0.00000		

Revenue Requirements Estimation Model

Kincade Fire ED
Model Inputs (\$)

Analysis Period	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Analysis Life																
Sensitivity																
Jurisdiction																
Fixed Costs																
Variable Costs																
Plant Investment (Nominal)																
Gross Plant Additions																
ED EDP Functional Group - Casualty Loss - Capital																
ED EDP Functional Group - Repair and Other - Capital																
Removal Costs																
CORE D EDP Functional Group - Casualty Loss - Capital																
ED EDP Functional Group - Repair and Other - Capital																
Expense Estimates (Nominal)																
Expense																
Production																
Labor																
Materials & Services																
Other																
Book Capitalization																
Depreciation - Factors																
EDP Functional Group - Casualty Loss - Capital																
EDP Functional Group - Repair and Other - Capital																
Taxes																
Property Tax Rate																
Property Tax Amount (\$)																
Business and Other Taxes																
Payroll (Percent of Labor)																
State Tax Rate																
Federal Tax Rate																
CCFT Deduction (\$000)																
Composite Federal & State																

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs

(\$)

- Federal Tax Depreciation - Factors
 - EDP Functional Group - Casualty Loss - Capital
 - EDP Functional Group - Repair and Other - Capital
- State Tax Depreciation - Factors
 - EDP Functional Group - Casualty Loss - Capital
 - EDP Functional Group - Repair and Other - Capital
- Software Expense Adjustment
- Deferred Investment Tax Credit
- Removal Costs
- Repair Allowance
 - Federal
 - State

	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
	3,379	14,532	1,061	(4,995)	926	638	2,360	3,953	23,182	32,362	(1,318)	154	136,684	1,756	2,117	3,608,706
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs (\$)

Capital Structure (%)	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Debt	5.16%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg	7.61%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

Book Depreciation Rates	Monthly Rate	06-20	07-20	08-20	09-20	10-20	11-20	12-20	01-21	02-21	03-21	04-21	05-21	06-21	07-21	08-21	09-21
2	EDP Functional Group - Casualty Loss - Capital	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%
3	EDP Functional Group - Repair and Other - Capital	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%

Federal Tax Depreciation Rates

EDP Functional Group - Casualty Loss - Capital	Life	Method	Factor
--	------	--------	--------

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs (\$)

	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21
Basic Adjustment																
Year	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	100,000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Repair and Other - Capital

Life	Method	Factor	Year	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Basic Adjustment			19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Remaining Life	2.50	1.50	0.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	4,462	4,462	2,231	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	93,308	97,769	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.04462	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

State Tax Depreciation Rates

EDP Functional Group - Casualty Loss - Capital

Life	Method	Factor	Year	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Basic Adjustment			19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	100,000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Repair and Other - Capital

Life	Method	Factor	Year	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Basic Adjustment			19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Remaining Life	12.50	11.50	10.50	9.50	8.50	7.50	6.50	5.50	4.50	3.50	2.50	1.50	0.50	-	-	-	-	-
Annual Depreciation	2,682	2,467	2,253	2,038	1,824	1,609	1,395	1,180	966	751	536	322	107	-	-	-	-	-
Reserve	84,552	87,019	89,272	91,310	93,134	94,743	96,138	97,318	98,284	99,034	99,571	99,893	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.02682	0.02467	0.02253	0.02038	0.01824	0.01609	0.01395	0.01180	0.00966	0.00751	0.00536	0.00322	0.00107	-	-	-	-	-

Revenue Requirements Estimation Model

Kincade Fire ED

Model Inputs

(\$)

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs

Variable Costs

Plant Investment (Nominal)

Gross Plant Additions

ED EDP Functional Group - Casualty Loss - Capital

ED EDP Functional Group - Repair and Other - Capital

Removal Costs

COR ED EDP Functional Group - Casualty Loss - Capital

EDP Functional Group - Repair and Other - Capital

Expense Estimates (Nominal)

Expense

Production

Labor

Materials & Services

Other

Book Capitalization

Depreciation - Factors

EDP Functional Group - Casualty Loss - Capital

EDP Functional Group - Repair and Other - Capital

Taxes

Property Tax Rate

Property Tax Amount (\$)

Business and Other Taxes

Payroll (Percent of Labor)

State Tax Rate

Federal Tax Rate

CCFT Deduction (\$000)

Composite Federal & State

	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>	<u>Feb-22</u>	<u>Mar-22</u>	<u>Apr-22</u>	<u>May-22</u>	<u>Jun-22</u>	<u>Jul-22</u>	<u>Aug-22</u>	<u>Sep-22</u>	<u>Oct-22</u>	<u>Nov-22</u>	<u>Dec-22</u>	<u>Jan-23</u>	<u>Feb-23</u>	<u>Mar-23</u>	<u>Apr-23</u>	<u>May-23</u>	<u>Jun-23</u>
26,747	100,801	(8,959)	(620)	63,010	32,500	3,214	10,656	890	16,905	196,019	523	(77,049)	12,699	64,624	18,604	16,244	722	(37,075)	-	(11,922)	
0	14,027	166	(4,912)	389	1,591	43	1,034	275	(10,266)	5,607	151	(3,219)	903	3,765	50	-	84	(10,014)	-	(3,407)	

1,328%

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs (\$)

Federal Tax Depreciation - Factors
 EDP Functional Group - Casualty Loss - Capital
 EDP Functional Group - Repair and Other - Capital

 State Tax Depreciation - Factors
 EDP Functional Group - Casualty Loss - Capital
 EDP Functional Group - Repair and Other - Capital

 Software Expense Adjustment
 Deferred Investment Tax Credit
 Removal Costs
 Repair Allowance
 Federal
 State

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
0	14,027	166	(4,912)	389	1,591	43	1,034	275	(10,266)	5,607	151	(3,219)	903	3,765	50	-	84	(10,014)	-	-	(3,407)
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs (\$)

Capital Structure (%)		Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Capital Structure (%)	Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
	Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
	Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Capital (%)		4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.31%	4.31%	4.31%	4.31%	4.31%
Cost of Capital (%)	Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.31%	4.31%	4.31%	4.31%	4.31%
	Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
	Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
	Weighted Avg	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%

Book Depreciation Rates		10-21	11-21	12-21	01-22	02-22	03-22	04-22	05-22	06-22	07-22	08-22	09-22	10-22	11-22	12-22	01-23	02-23	03-23	04-23	05-23	06-23
Book Depreciation Rates	Monthly Rate	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
	2 EDP Functional Group - Casualty Loss - Capital	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
	3 EDP Functional Group - Repair and Other - Capital	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.33%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%

Federal Tax Depreciation Rates
EDP Functional Group - Casualty Loss - Capital
Life
Method
Factor

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs

(\$)

	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Basis Adjustment																					
Year	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																					

EDP Functional Group - Repair and Other - Capital

Life	Method																				
Factor																					
Basis Adjustment																					
Year	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																					

State Tax Depreciation Rates

EDP Functional Group - Casualty Loss - Capital

Life	Method																				
Factor																					
Basis Adjustment																					
Year	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

EDP Functional Group - Repair and Other - Capital

Life	Method																				
Factor																					
Basis Adjustment																					
Year	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Revenue Requirements Estimation Model
Kincaid Fire ED
Model Inputs (\$)

Analysis Period	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Sensitivity																				
Jurisdiction																				
Fixed Costs																				
Variable Costs																				
Plant Investment (Nominal)																				
Gross Plant Additions																				
ED EDP Functional Group - Casualty Loss - Capital																				
ED EDP Functional Group - Repair and Other - Capital																				
Removal Costs																				
CORED EDP Functional Group - Casualty Loss - Capital																				
EDP Functional Group - Repair and Other - Capital																				
Expense Estimates (Nominal)																				
Expense																				
Production																				
Labor																				
Materials & Services																				
Other																				
Book Capitalization																				
Depreciation - Factors																				
EDP Functional Group - Casualty Loss - Capital																				
EDP Functional Group - Repair and Other - Capital																				
Taxes																				
Property Tax Rate																				
Property Tax Amount (\$)																				
Business and Other Taxes																				
Payroll (Percent of Labor)																				
State Tax Rate																				
Federal Tax Rate																				
CCFT Deduction (\$000)																				
Composite Federal & State																				

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs

(\$)

- Federal Tax Depreciation - Factors
 - EDP Functional Group - Casualty Loss - Capital
 - EDP Functional Group - Repair and Other - Capital
- State Tax Depreciation - Factors
 - EDP Functional Group - Casualty Loss - Capital
 - EDP Functional Group - Repair and Other - Capital
- Software Expense Adjustment
- Deferred Investment Tax Credit
- Removal Costs
- Repair Allowance
 - Federal
 - State

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
	(7,864)	(18,556)	79	71	(3,469)	-	-2154.25	-19163.63	46310.73	0	0	248.82	304.7	0	317.13	0	42.21	140.71	1463.72	-595.66
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs (\$)

Capital Structure (%)	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.80%
Debt	4.31%	4.31%	4.31%	4.31%	4.31%	4.31%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.66%	4.80%
Equity	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.70%	10.28%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg	7.28%	7.28%	7.28%	7.28%	7.28%	7.28%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.80%	7.66%

Book Depreciation Rates																				
Monthly Rate	07-23	08-23	09-23	10-23	11-23	12-23	01-24	02-24	03-24	04-24	05-24	06-24	07-24	08-24	09-24	10-24	11-24	12-24	01-25	02-25
2 EDP Functional Group - Casualty/ Loss - Capital	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%
3 EDP Functional Group - Repair and Other - Capital	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%	0.32%

Federal Tax Depreciation Rates																				
EDP Functional Group - Casualty Loss - Capital																				
Life																				
Method																				
Factor																				

Revenue Requirements Estimation Model
Kincade Fire ED
Model Inputs

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Basis Adjustment																				
Year	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70					
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
EDP Functional Group - Repair and Other - Capital																				
Life																				
Method																				
Factor																				
Basis Adjustment	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70					
Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Reserve	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																				
State Tax Depreciation Rates																				
EDP Functional Group - Casualty Loss - Capital																				
Life																				
Method																				
Factor																				
Basis Adjustment	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70					
Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																				
EDP Functional Group - Repair and Other - Capital																				
Life																				
Method																				
Factor																				
Basis Adjustment	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70					
Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Remaining Life	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rate	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive																				

Pacific Gas and Electric Company
Kincade Fire_ED
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
1	Operating Revenue:	(1,716,338)	2,340,752	1,621,726	2,174,206
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	-	40,221	140,816	210,237
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	(1,505,513)	95,926	(230,946)	159,970
17	Federal Income	(383,558)	596,965	91,359	286,665
18	Subtotal Taxes	(1,889,071)	733,111	1,230	656,871
19	Depreciation	83,415	640,778	643,033	568,360
20	Total Operating Expenses	(1,805,656)	1,373,889	644,263	1,225,231
21	Net for Return	89,318	966,862	977,464	948,975
22	Weighted Average Rate Base	1,161,478	12,770,644	13,316,942	12,928,814
23	Rate of Return: On Rate Base	7.69%	7.57%	7.34%	7.34%
24	On Equity	10.25%	10.25%	10.25%	10.25%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	(1,716,338)	2,340,752	1,621,726	2,174,206
26	FERC 00.0000%	-	-	-	-
27	Total	(1,716,338)	2,340,752	1,621,726	2,174,206
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	(1,716,338)	2,340,752	1,621,726	2,174,206
32	Capital Revenue Requirement	(1,716,338)	2,340,752	1,621,726	2,174,206
33	Expense Revenue Requirement	-	-	-	-

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<u>Ln.No.</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Taxable Income:					
1	Operating Revenue	(1,716,338)	2,340,752	1,621,726	2,174,206
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	-	40,221	140,816	210,237
5	Interest Charges	26,714	282,356	263,675	255,991
6	Fiscal/Calendar Adjustment	-	40,221	43,233	5,492
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	26,714	362,798	447,725	471,719
12	Taxable Income before Depreciation	(1,743,052)	1,977,954	1,174,002	1,702,487
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	15,287,636	857,834	(35,282)	(102,487)
14	Removal Costs	-	34,988	3,821,790	(4,638)
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	(17,030,688)	1,085,132	(2,612,506)	1,809,612
18	CCFT	(1,505,513)	95,926	(230,946)	159,970
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	(1,505,513)	95,926	(230,946)	159,970
Federal Income Tax					
24	Prior Year CCFT	-	(1,505,513)	95,926	(230,946)
25	Federal Depreciation	15,287,636	860,793	(39,914)	(115,972)
26	Removal Costs	-	34,988	3,821,790	(4,638)
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	(17,030,688)	2,587,686	(2,703,800)	2,054,043
32	Federal Income Tax	(3,576,445)	543,414	(567,798)	431,349
33	Deferred Taxes - Depreciation	3,192,886	53,551	659,157	(144,684)
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	(383,558)	596,965	91,359	286,665

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<u>Ln.No.</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Weighted Cost of Capital					
1	Debt	2.30%	2.21%	1.98%	1.98%
2	Preferred Stock	0.06%	0.03%	0.03%	0.03%
3	Common Equity	5.33%	5.33%	5.33%	5.33%
4	Total %	7.69%	7.57%	7.34%	7.34%
5	Debt	26,714	282,356	263,675	255,991
6	Preferred Stock	697	3,831	3,995	3,879
7	Common Equity	61,907	680,675	709,793	689,106
8	Total \$	89,318	966,862	977,464	948,975
Weighted Average Rate Base					
9	Plant	1,377,869	16,365,863	16,589,330	14,559,854
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	1,377,869	16,365,863	16,589,330	14,559,854
Less:					
15	Accumulated Deferred Taxes	210,275	3,213,733	3,427,845	3,832,278
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	210,275	3,213,733	3,427,845	3,832,278
22	Accumulated Depreciation	6,115	381,486	(155,457)	(2,201,238)
23	Weighted Average Rate Base	1,161,478	12,770,644	13,316,942	12,928,814

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<u>Ln.No.</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
1	Operating Revenue:	2,016,876	2,022,464	1,954,467	1,906,382
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	224,751	221,730	218,015	221,710
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	147,114	143,950	139,117	134,317
17	Federal Income	171,552	177,690	165,285	154,658
18	Subtotal Taxes	543,418	543,370	522,418	510,685
19	Depreciation	554,978	546,326	546,740	547,069
20	Total Operating Expenses	1,098,396	1,089,696	1,069,158	1,057,754
21	Net for Return	918,480	932,768	885,309	848,628
22	Weighted Average Rate Base	12,616,487	11,958,557	11,557,555	11,151,480
23	Rate of Return: On Rate Base	7.28%	7.80%	7.66%	7.61%
24	On Equity	10.00%	10.69%	10.29%	9.98%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	2,016,876	2,022,464	1,954,467	1,906,382
26	FERC 00.0000%	-	-	-	-
27	Total	2,016,876	2,022,464	1,954,467	1,906,382
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	2,016,876	2,022,464	1,954,467	1,906,382
32	Capital Revenue Requirement	2,016,876	2,022,464	1,954,467	1,906,382
33	Expense Revenue Requirement	-	-	-	-

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<u>Ln.No.</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Taxable Income:					
1	Operating Revenue	2,016,876	2,022,464	1,954,467	1,906,382
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	224,751	221,730	218,015	221,710
5	Interest Charges	258,638	264,284	263,512	266,520
6	Fiscal/Calendar Adjustment	1,624	(3,134)	(4,823)	(4,502)
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	485,013	482,880	476,704	483,729
12	Taxable Income before Depreciation	1,531,863	1,539,584	1,477,763	1,422,653
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	(89,200)	(95,379)	(96,932)	(92,535)
14	Removal Costs	(43,126)	6,566	970	(4,234)
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	1,664,189	1,628,397	1,573,725	1,519,423
18	CCFT	147,114	143,950	139,117	134,317
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	147,114	143,950	139,117	134,317
Federal Income Tax					
24	Prior Year CCFT	159,970	147,114	143,950	139,117
25	Federal Depreciation	(98,818)	(101,558)	(99,857)	(91,635)
26	Removal Costs	(43,126)	6,566	970	(4,234)
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	1,513,837	1,487,461	1,432,699	1,379,405
32	Federal Income Tax	317,906	312,367	300,867	289,675
33	Deferred Taxes - Depreciation	(146,353)	(134,677)	(135,582)	(135,017)
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	171,552	177,690	165,285	154,658

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<u>Ln.No.</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Weighted Cost of Capital					
1	Debt	2.05%	2.21%	2.28%	2.39%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.20%	5.56%	5.35%	5.19%
4	Total %	7.28%	7.80%	7.66%	7.61%
5	Debt	258,638	264,284	263,512	266,520
6	Preferred Stock	3,785	3,588	3,467	3,345
7	Common Equity	656,057	664,896	618,329	578,762
8	Total \$	918,480	932,768	885,309	848,628
Weighted Average Rate Base					
9	Plant	14,686,028	14,460,267	14,463,403	14,472,534
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	14,686,028	14,460,267	14,463,403	14,472,534
Less:					
15	Accumulated Deferred Taxes	3,688,196	3,546,404	3,412,184	3,276,382
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	3,688,196	3,546,404	3,412,184	3,276,382
22	Accumulated Depreciation	(1,618,656)	(1,044,695)	(506,337)	44,671
23	Weighted Average Rate Base	12,616,487	11,958,557	11,557,555	11,151,480

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<u>Ln.No.</u>		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
1	Operating Revenue:	1,863,654	1,820,835	1,777,404	1,733,660
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	219,405	216,754	213,757	210,460
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	130,877	127,905	124,908	121,909
17	Federal Income	149,153	143,559	137,804	132,054
18	Subtotal Taxes	499,434	488,219	476,469	464,423
19	Depreciation	547,069	547,069	547,069	547,069
20	Total Operating Expenses	1,046,503	1,035,288	1,023,538	1,011,492
21	Net for Return	817,151	785,547	753,866	722,168
22	Weighted Average Rate Base	10,737,852	10,322,559	9,906,253	9,489,729
23	Rate of Return: On Rate Base	7.61%	7.61%	7.61%	7.61%
24	On Equity	9.98%	9.98%	9.98%	9.98%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	1,863,654	1,820,835	1,777,404	1,733,660
26	FERC 00.0000%	-	-	-	-
27	Total	1,863,654	1,820,835	1,777,404	1,733,660
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	1,863,654	1,820,835	1,777,404	1,733,660
32	Capital Revenue Requirement	1,863,654	1,820,835	1,777,404	1,733,660
33	Expense Revenue Requirement	-	-	-	-

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<u>Ln.No.</u>		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Taxable Income:					
1	Operating Revenue	1,863,654	1,820,835	1,777,404	1,733,660
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	219,405	216,754	213,757	210,460
5	Interest Charges	256,635	246,709	236,759	226,805
6	Fiscal/Calendar Adjustment	(4,023)	(4,189)	(4,298)	(4,409)
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	472,016	459,274	446,218	432,855
12	Taxable Income before Depreciation	1,391,637	1,361,560	1,331,185	1,300,805
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	(88,867)	(85,334)	(81,796)	(78,257)
14	Removal Costs	-	-	-	-
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	1,480,505	1,446,894	1,412,981	1,379,062
18	CCFT	130,877	127,905	124,908	121,909
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	130,877	127,905	124,908	121,909
Federal Income Tax					
24	Prior Year CCFT	134,317	130,877	127,905	124,908
25	Federal Depreciation	(84,596)	(76,271)	(74,955)	(74,191)
26	Removal Costs	-	-	-	-
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	1,341,917	1,306,955	1,278,234	1,250,088
32	Federal Income Tax	281,803	274,461	268,429	262,519
33	Deferred Taxes - Depreciation	(132,650)	(130,901)	(130,625)	(130,465)
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	149,153	143,559	137,804	132,054

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<u>Ln.No.</u>		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Weighted Cost of Capital					
1	Debt	2.39%	2.39%	2.39%	2.39%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.19%	5.19%	5.19%	5.19%
4	Total %	7.61%	7.61%	7.61%	7.61%
5	Debt	256,635	246,709	236,759	226,805
6	Preferred Stock	3,221	3,097	2,972	2,847
7	Common Equity	557,295	535,741	514,135	492,517
8	Total \$	817,151	785,547	753,866	722,168
Weighted Average Rate Base					
9	Plant	14,472,726	14,472,726	14,472,726	14,472,726
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	14,472,726	14,472,726	14,472,726	14,472,726
Less:					
15	Accumulated Deferred Taxes	3,142,957	3,011,181	2,880,418	2,749,873
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	3,142,957	3,011,181	2,880,418	2,749,873
22	Accumulated Depreciation	591,917	1,138,986	1,686,055	2,233,124
23	Weighted Average Rate Base	10,737,852	10,322,559	9,906,253	9,489,729

Revenue Requirements Estimation Model

Kincade Fire GDP Model Inputs (\$)

Analysis Period	
Analysis Life	
Sensitivity	
Jurisdiction	
Fixed Costs	
Variable Costs	
Plant Investment (Nominal)	
Gross Plant Additions	
GD	GDP Functional Group - Repair and Other - Capital
Removal Costs	
COR GD	GDP Functional Group - Casualty Loss - Capital

Book Capitalization	
Depreciation - Factors	
	GDP Functional Group - Repair and Other - Capital

Taxes	
Property Tax Rate	
Property Tax Amount (\$)	
Business and Other Taxes	
Payroll (Percent of Labor)	
State Tax Rate	
Federal Tax Rate	
CCFT Deduction (\$000)	
Composite Federal & State	

Kincade Fire_GD					
Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19
Jan-19 Through	Dec-38				
20 Years					
0.01					
CPUC					
1.000000					
1.000000					
13,793	Input =====>				
13,793					
5					

Life	Salvage	Input Rate	Input Rate	Input Rate	Input Rate
		1/1/2019	1/1/2020	1/1/2023	
	0%	3.40%	3.02%	3.03%	0.00%

Rate	Input =====>	Note: If use composite property tax rate
0.00%		
0.00%		
8.84%		
21.00%	21.00%	21.00%
Prior		
27.98%		

Revenue Requirements Estimation Model Kincade Fire GDP Model Inputs (\$)

Federal Tax Depreciation - Factors
GDP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors
GDP Functional Group - Repair and Other - Capital

Software Expense Adjustment
Deferred Investment Tax Credit
Removal Costs
Repair Allowance
Federal
State
Software Allowance
Federal
State

Kincade Fire_GD Dec-18 Jan-19 Feb-19 Mar-19 Apr-19 May-19

Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis
20	MACRS	1.5	1.00000		100.00%

Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization Flow-through
35	ADR_SYD	2.0	1.00000		

-	Input ==>				
5	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-

Revenue Requirements Estimation Model

Kincade Fire GDP

Model Inputs (\$)

Kincade Fire_GD

	<u>Dec-18</u>	<u>Jan-19</u>	<u>Feb-19</u>	<u>Mar-19</u>	<u>Apr-19</u>	<u>May-19</u>
Capital Structure (%)						
Debt		47.00%	47.00%	47.00%	47.00%	47.00%
Equity		52.00%	52.00%	52.00%	52.00%	52.00%
Preferred		1.00%	1.00%	1.00%	1.00%	1.00%
Total		100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)

Debt	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
Weighted Avg.	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%

Book Depreciation Rates

Monthly Rate	-	01-19	02-19	03-19	04-19	05-19
7 GDP Functional Group - Repair and Other - Capital	0.00%	0.28%	0.28%	0.28%	0.28%	0.28%
8 GDP Functional Group - Repair and Other - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9 GDP Functional Group - Repair and Other - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10 GDP Functional Group - Repair and Other - Capital	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Jun-19

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs
Variable Costs

Plant Investment (Nominal)

Gross Plant Additions

GD GDP Functional Group - Repair and Other - Capital

Removal Costs

COR GD GDP Functional Group - Casualty Loss - Capital

Book Capitalization

Depreciation - Factors

GDP Functional Group - Repair and Other - Capital

0.00%

Taxes

Property Tax Rate

Property Tax Amount (\$)

Business and Other Taxes

Payroll (Percent of Labor)

State Tax Rate

Federal Tax Rate

21.00%

CCFT Deduction (\$000)

Composite Federal & State

, enter rate in cel

(S)

Jun-19

Federal Tax Depreciation - Factors

GDP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors

GDP Functional Group - Repair and Other - Capital

Software Expense Adjustment

Deferred Investment Tax Credit

Removal Costs

Repair Allowance

Federal

State

Software Allowance

Federal

State

Revenue Requirements Estimation Model

Kincade Fire GDP

Model Inputs (\$)

Jun-19

Capital Structure (%)

Debt	47.00%
Equity	52.00%
Preferred	1.00%
Total	100.00%

Cost of Capital (%)

Debt	4.89%
Equity	10.25%
Preferred	5.60%
Weighted Avg.	7.69%

Book Depreciation Rates

Monthly Rate	06-19
7 GDP Functional Group - Repair and Other - Capital	0.28%
8 GDP Functional Group - Repair and Other - Capital	0.00%
9 GDP Functional Group - Repair and Other - Capital	0.00%
10 GDP Functional Group - Repair and Other - Capital	0.00%

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Jun-19

Federal Tax Depreciation Rates

GDP Functional Group - Repair and Other - Capital

Life	
Method	
Factor	
Basis Adjustment	
Year	7
Remaining Life	14.50
Annual Depreciation	4.888
Reserve	39.709
Rate	0.04888
Incentive	0.04888

State Tax Depreciation Rates

GDP Functional Group - Repair and Other - Capital

Life	
Method	
Factor	
Basis Adjustment	
Year	7
Remaining Life	29.50
Annual Depreciation	4.675
Reserve	33.366
Rate	0.04675

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs
Variable Costs

Plant Investment (Nominal)

Gross Plant Additions

GD GDP Functional Group - Repair and Other - Capital
Removal Costs

COR GD GDP Functional Group - Casualty Loss - Capital

Book Capitalization

Depreciation - Factors

GDP Functional Group - Repair and Other - Capital

Taxes

Property Tax Rate
Property Tax Amount (\$)
Business and Other Taxes
Payroll (Percent of Labor)

State Tax Rate
Federal Tax Rate

CCFT Deduction (\$000)
Composite Federal & State

Jul-19

Aug-19

Sep-19

Oct-19

Nov-19

Dec-19

Jan-20

290

8,061

Sunk Investment (End of Base Year)

Avg. Age

Initial Plant

Initial Reserve

IE162, otherwise overwrite rate at each year in July column.

1.179%

21.00% 21.00% 21.00% 21.00% 21.00% 21.00%

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Jul-19 Aug-19 Sep-19 Oct-19 Nov-19 Dec-19 Jan-20

Tax Repair %	Software FL %
--------------	---------------

Federal Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

Software Expense Adjustment
 Deferred Investment Tax Credit
 Removal Costs
 Repair Allowance

Federal
 State

Software Allowance

Federal
 State

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Capital Structure (%)	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20
Debt	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20
Debt	4.89%	4.89%	4.89%	4.89%	4.89%	4.89%	5.16%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.52%
Weighted Avg.	7.69%	7.69%	7.69%	7.69%	7.69%	7.69%	7.81%

Book Depreciation Rates	Monthly Rate	07-19	08-19	09-19	10-19	11-19	12-19	01-20
7 GDP Functional Group - Repair and Other - Capital		0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.25%
8 GDP Functional Group - Repair and Other - Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%
9 GDP Functional Group - Repair and Other - Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%
10 GDP Functional Group - Repair and Other - Capital		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%

Kincade Fire GDP

(S)

Jan-20

GDP Functional Group - Repair and Other - Capital

GDP Functional Group - Repair and Other - Capital

Revenue Requirements Estimation Model

<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>
262	465	4,202	376	46

Book Capitalization

Depreciation - Factors
GDP Functional Group - Repair and Other - Capital

Taxes

[illegible]

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Feb-20 Mar-20 Apr-20 May-20 Jun-20

Federal Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

Software Expense Adjustment
 Deferred Investment Tax Credit
 Removal Costs
 Repair Allowance
 Federal
 State
 Software Allowance
 Federal
 State

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

	<u>Feb-20</u>	<u>Mar-20</u>	<u>Apr-20</u>	<u>May-20</u>	<u>Jun-20</u>
Capital Structure (%)					
Debt	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)					
Debt	5.16%	5.16%	5.16%	5.16%	5.16%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.81%	7.81%	7.81%	7.81%	7.81%

Book Depreciation Rates

Monthly Rate	02-20	03-20	04-20	05-20	06-20
7 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%
8 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%
9 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%
10 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Feb-20 Mar-20 Apr-20 May-20 Jun-20

Federal Tax Depreciation Rates

GDP Functional Group - Repair and Other - Capital

Life					
Method					
Factor					
Basis Adjustment					
Year	15	16	17	18	19
Remaining Life	6.50	5.50	4.50	3.50	2.50
Annual Depreciation	4.462	4.462	4.462	4.462	4.462
Reserve	75.462	79.923	84.385	88.846	93.308
Rate	0.04462	0.04462	0.04462	0.04462	0.04462
Incentive	0.04462	0.04462	0.04462	0.04462	0.04462

State Tax Depreciation Rates

GDP Functional Group - Repair and Other - Capital

Life					
Method					
Factor					
Basis Adjustment					
Year	15	16	17	18	19
Remaining Life	21.50	20.50	19.50	18.50	17.50
Annual Depreciation	3.407	3.248	3.090	2.932	2.773
Reserve	65.059	68.307	71.397	74.329	77.102
Rate	0.03407	0.03248	0.03090	0.02932	0.02773

Revenue Requirements Estimation Model

Kincade Fire GDP

Model Inputs (\$)

Analysis Period

- Analysis Life
- Sensitivity
- Jurisdiction

- Fixed Costs
- Variable Costs

Plant Investment (Nominal)

- Gross Plant Additions

GD GDP Functional Group - Repair and Other - Capital

- Removal Costs

COR GD GDP Functional Group - Casualty Loss - Capital

Book Capitalization

- Depreciation - Factors

GDP Functional Group - Repair and Other - Capital

Taxes

- Property Tax Rate

Property Tax Amount (\$)

- Business and Other Taxes

Payroll (Percent of Labor)

- State Tax Rate

Federal Tax Rate

CCFT Deduction (\$000)

Composite Federal & State

Jul-20

Aug-20

Sep-20

Oct-20

Nov-20

Dec-20

Jan-21

Feb-21

-

-

-

-

-

-

-

-

1.058%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

21.00%

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21 Feb-21

Federal Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

Software Expense Adjustment
 Deferred Investment Tax Credit
 Removal Costs
 Repair Allowance
 Federal
 State
 Software Allowance
 Federal
 State

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

Revenue Requirements Estimation Model

Kincade Fire GDP

Model Inputs (\$)

Capital Structure (%)	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21
Debt	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%	47.50%
Equity	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%
Preferred	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Cost of Capital (%)	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21
Debt	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%	4.17%
Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%
Preferred	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
Weighted Avg.	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%

Book Depreciation Rates	Monthly Rate	07-20	08-20	09-20	10-20	11-20	12-20	01-21	02-21
7 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
8 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
9 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
10 GDP Functional Group - Repair and Other - Capital	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

Revenue Requirements Estimation Model

Kincade Fire GDP

Model Inputs (\$)

	<u>Jul-20</u>	<u>Aug-20</u>	<u>Sep-20</u>	<u>Oct-20</u>	<u>Nov-20</u>	<u>Dec-20</u>	<u>Jan-21</u>	<u>Feb-21</u>
Federal Tax Depreciation Rates								
GDP Functional Group - Repair and Other - Capital								
Life								
Method								
Factor								
Basis Adjustment								
Year	20	21	22	23	24	25	26	27
Remaining Life	1.50	0.50	-	-	-	-	-	-
Annual Depreciation	4.462	2.231	-	-	-	-	-	-
Reserve	97.769	100.000	100.000	100.000	100.000	100.000	100.000	100.000
Rate	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Incentive	0.04462	0.02231	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

State Tax Depreciation Rates								
GDP Functional Group - Repair and Other - Capital								
Life								
Method								
Factor								
Basis Adjustment								
Year	20	21	22	23	24	25	26	27
Remaining Life	16.50	15.50	14.50	13.50	12.50	11.50	10.50	9.50
Annual Depreciation	2.615	2.456	2.298	2.139	1.981	1.822	1.664	1.505
Reserve	79.717	82.173	84.471	86.610	88.591	90.413	92.077	93.582
Rate	0.02615	0.02456	0.02298	0.02139	0.01981	0.01822	0.01664	0.01505

Revenue Requirements Estimation Model Kincade Fire GDP Model Inputs (\$)

Mar-21 Apr-21

Analysis Period

Analysis Life
Sensitivity
Jurisdiction

Fixed Costs
Variable Costs

Plant Investment (Nominal)

Gross Plant Additions

GD GDP Functional Group - Repair and Other - Capital
Removal Costs

91

COR GD GDP Functional Group - Casualty Loss - Capital

5

Book Capitalization

Depreciation - Factors

GDP Functional Group - Repair and Other - Capital

Taxes

Property Tax Rate

Property Tax Amount (\$)

Business and Other Taxes

Payroll (Percent of Labor)

State Tax Rate

Federal Tax Rate

21.00% 21.00%

CCFT Deduction (\$000)

Composite Federal & State

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Mar-21 Apr-21

Federal Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

State Tax Depreciation - Factors
 GDP Functional Group - Repair and Other - Capital

Software Expense Adjustment
 Deferred Investment Tax Credit
 Removal Costs
 Repair Allowance
 Federal
 State
 Software Allowance
 Federal
 State

-	5
-	-
-	-
-	-
-	-

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

	<u>Mar-21</u>	<u>Apr-21</u>
Capital Structure (%)		
Debt	47.50%	47.50%
Equity	52.00%	52.00%
Preferred	0.50%	0.50%
Total	100.00%	100.00%

Cost of Capital (%)	
Debt	4.17%
Equity	10.25%
Preferred	5.52%
Weighted Avg.	7.34%

Book Depreciation Rates

	Monthly Rate	03-21	04-21
7	GDP Functional Group - Repair and Other - Capital	0.25%	0.25%
8	GDP Functional Group - Repair and Other - Capital	0.25%	0.25%
9	GDP Functional Group - Repair and Other - Capital	0.25%	0.25%
10	GDP Functional Group - Repair and Other - Capital	0.25%	0.25%

Revenue Requirements Estimation Model
Kincade Fire GDP
Model Inputs (\$)

Mar-21 Apr-21

Federal Tax Depreciation Rates

GDP Functional Group - Repair and Other - Capital

Life		
Method		
Factor		
Basis Adjustment		
Year	28	29
Remaining Life	-	-
Annual Depreciation	-	-
Reserve	100.000	100.000
Rate	0.00000	0.00000
Incentive	0.00000	0.00000

State Tax Depreciation Rates

GDP Functional Group - Repair and Other - Capital

Life		
Method		
Factor		
Basis Adjustment		
Year	28	29
Remaining Life	8.50	7.50
Annual Depreciation	1.347	1.188
Reserve	94.929	96.118
Rate	0.01347	0.01188

Pacific Gas and Electric Company
Kincade Fire_GD
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
1	Operating Revenue:	1	1,517	1,635	1,688
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	-	1	44	131
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	(1)	76	46	47
17	Federal Income	(0)	186	167	169
18	Subtotal Taxes	(1)	263	258	347
19	Depreciation	1	375	416	417
20	Total Operating Expenses	0	638	674	764
21	Net for Return	1	879	961	924
22	Weighted Average Rate Base	12	11,659	13,092	12,590
23	Rate of Return: On Rate Base	7.19%	7.54%	7.34%	7.34%
24	On Equity	9.28%	10.25%	10.25%	10.25%
<u>Jurisdictional Allocations</u>					
	Fixed Costs				
25	CPUC 100.0000%	1	1,517	1,635	1,688
26	FERC 00.0000%	-	-	-	-
27	Total	1	1,517	1,635	1,688
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	1	1,517	1,635	1,688
32	Capital Revenue Requirement	1	1,517	1,635	1,688
33	Expense Revenue Requirement	-	-	-	-

Pacific Gas and Electric Company
Kincade Fire_GD
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Taxable Income:					
1	Operating Revenue	1	1,517	1,635	1,688
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	-	1	44	131
5	Interest Charges	0	254	259	249
6	Fiscal/Calendar Adjustment	-	1	43	41
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	0	256	346	421
12	Taxable Income before Depreciation	1	1,261	1,288	1,267
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	8	399	762	732
14	Removal Costs	-	-	5	-
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	(8)	862	521	535
18	CCFT	(1)	76	46	47
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	(1)	76	46	47
Federal Income Tax					
24	Prior Year CCFT	-	(1)	76	46
25	Federal Depreciation	11	524	991	920
26	Removal Costs	-	-	5	-
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	(10)	738	216	301
32	Federal Income Tax	(2)	155	45	63
33	Deferred Taxes - Depreciation	2	31	122	106
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	(0)	186	167	169

Pacific Gas and Electric Company
Kincade Fire_GD
Workpapers Supporting Chapter 7, Revenue Requirement
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Weighted Cost of Capital					
1	Debt	2.30%	2.18%	1.98%	1.98%
2	Preferred Stock	0.06%	0.03%	0.03%	0.03%
3	Common Equity	4.83%	5.33%	5.33%	5.33%
4	Total %	7.19%	7.54%	7.34%	7.34%
5	Debt	0	254	259	249
6	Preferred Stock	0	3	4	4
7	Common Equity	1	621	698	671
8	Total \$	1	879	961	924
Weighted Average Rate Base					
9	Plant	12	11,848	13,766	13,793
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	12	11,848	13,766	13,793
Less:					
15	Accumulated Deferred Taxes	0	16	95	208
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	0	16	95	208
22	Accumulated Depreciation	0	174	580	995
23	Weighted Average Rate Base	12	11,659	13,092	12,590

Pacific Gas and Electric Company
Kincade Fire_GD
Workpapers Supporting Chapter 7, Revenue Requirements
Revenue Requirements Estimation Model
Results of Operations Calculations

<u>Ln.No.</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
1	Operating Revenue:	1,691	1,717	1,641	1,589
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	175	169	167	171
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	50	54	49	46
17	Federal Income	169	174	158	147
18	Subtotal Taxes	394	396	374	364
19	Depreciation	418	418	418	418
20	Total Operating Expenses	812	814	792	782
21	Net for Return	879	903	849	807
22	Weighted Average Rate Base	12,074	11,572	11,083	10,606
23	Rate of Return: On Rate Base	7.28%	7.80%	7.66%	7.61%
24	On Equity	10.00%	10.69%	10.29%	9.98%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	1,691	1,717	1,641	1,589
26	FERC 00.0000%	-	-	-	-
27	Total	1,691	1,717	1,641	1,589
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	1,691	1,717	1,641	1,589
32	Capital Revenue Requirement	1,691	1,717	1,641	1,589
33	Expense Revenue Requirement	-	-	-	-

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<u>Ln.No.</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Taxable Income:					
1	Operating Revenue	1,691	1,717	1,641	1,589
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	175	169	167	171
5	Interest Charges	248	256	253	253
6	Fiscal/Calendar Adjustment	(2)	(3)	(3)	(3)
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	420	422	416	421
12	Taxable Income before Depreciation	1,271	1,295	1,225	1,168
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	710	688	666	644
14	Removal Costs	-	-	-	-
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	561	607	558	524
18	CCFT	50	54	49	46
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	50	54	49	46
Federal Income Tax					
24	Prior Year CCFT	47	50	54	49
25	Federal Depreciation	851	787	728	674
26	Removal Costs	-	-	-	-
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	372	458	443	445
32	Federal Income Tax	78	96	93	93
33	Deferred Taxes - Depreciation	91	78	65	54
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	169	174	158	147

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<u>Ln.No.</u>		<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Weighted Cost of Capital					
1	Debt	2.05%	2.21%	2.28%	2.39%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.20%	5.56%	5.35%	5.19%
4	Total %	7.28%	7.80%	7.66%	7.61%
5	Debt	248	256	253	253
6	Preferred Stock	4	3	3	3
7	Common Equity	628	643	593	550
8	Total \$	879	903	849	807
Weighted Average Rate Base					
9	Plant	13,793	13,793	13,793	13,793
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	13,793	13,793	13,793	13,793
Less:					
15	Accumulated Deferred Taxes	306	391	462	521
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	306	391	462	521
22	Accumulated Depreciation	1,412	1,830	2,248	2,666
23	Weighted Average Rate Base	12,074	11,572	11,083	10,606

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<u>Ln.No.</u>		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
1	Operating Revenue:	1,546	1,501	1,457	1,412
	Operating Expenses:				
2	Expense	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	Distribution	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	-
11	Franchise Requirements	-	-	-	-
12	Subtotal Expenses	-	-	-	-
	Taxes:				
13	Property	169	167	165	162
14	Payroll	-	-	-	-
15	Other Taxes	-	-	-	-
16	State Corporation Franchise	45	45	44	43
17	Federal Income	141	135	129	122
18	Subtotal Taxes	356	347	337	328
19	Depreciation	418	418	418	418
20	Total Operating Expenses	774	765	755	746
21	Net for Return	772	737	702	667
22	Weighted Average Rate Base	10,139	9,679	9,220	8,760
23	Rate of Return: On Rate Base	7.61%	7.61%	7.61%	7.61%
24	On Equity	9.98%	9.98%	9.98%	9.98%
	<u>Jurisdictional Allocations</u>				
	Fixed Costs				
25	CPUC 100.0000%	1,546	1,501	1,457	1,412
26	FERC 00.0000%	-	-	-	-
27	Total	1,546	1,501	1,457	1,412
	Variable Costs				
28	CPUC 100.0000%	-	-	-	-
29	FERC 00.0000%	-	-	-	-
30	Total	-	-	-	-
31	Total CPUC Jurisdictional Revenue Requirement	1,546	1,501	1,457	1,412
32	Capital Revenue Requirement	1,546	1,501	1,457	1,412
33	Expense Revenue Requirement	-	-	-	-

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<u>Ln.No.</u>		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Taxable Income:					
1	Operating Revenue	1,546	1,501	1,457	1,412
2	Less: O&M Expenses	-	-	-	-
4	Taxes Other Than Income	169	167	165	162
5	Interest Charges	242	231	220	209
6	Fiscal/Calendar Adjustment	(3)	(3)	(3)	(3)
7	Operating Expense Adjustment	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	408	395	382	368
12	Taxable Income before Depreciation	1,137	1,106	1,075	1,044
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	623	601	579	557
14	Removal Costs	-	-	-	-
15	Repair Allowance	-	-	-	-
16	Software Deduction	-	-	-	-
17	State Taxable Income	515	505	496	487
18	CCFT	45	45	44	43
19	Deferred Taxes - Depreciation	-	-	-	-
20	Deferred Taxes - Interest	-	-	-	-
21	Deferred Taxes - Vacation	-	-	-	-
22	Deferred Taxes- Other	-	-	-	-
23	Total CCFT	45	45	44	43
Federal Income Tax					
24	Prior Year CCFT	46	45	45	44
25	Federal Depreciation	624	615	615	615
26	Removal Costs	-	-	-	-
27	Repair Allowance	-	-	-	-
28	Software Deduction	-	-	-	-
29	Capitalized Software adjustment - Federal	-	-	-	-
30	Preferred Dividend Credit	-	-	-	-
31	Federal Taxable Income	467	445	415	385
32	Federal Income Tax	98	93	87	81
33	Deferred Taxes - Depreciation	43	41	41	41
34	Deferred Taxes - Interest	-	-	-	-
35	Deferred Taxes - Vacation	-	-	-	-
36	Deferred Taxes - Other	-	-	-	-
37	Total Federal Income Tax	141	135	129	122

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<u>Ln.No.</u>		<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Weighted Cost of Capital					
1	Debt	2.39%	2.39%	2.39%	2.39%
2	Preferred Stock	0.03%	0.03%	0.03%	0.03%
3	Common Equity	5.19%	5.19%	5.19%	5.19%
4	Total %	7.61%	7.61%	7.61%	7.61%
5	Debt	242	231	220	209
6	Preferred Stock	3	3	3	3
7	Common Equity	526	502	479	455
8	Total \$	772	737	702	667
Weighted Average Rate Base					
9	Plant	13,793	13,793	13,793	13,793
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	13,793	13,793	13,793	13,793
Less:					
15	Accumulated Deferred Taxes	570	612	654	695
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	570	612	654	695
22	Accumulated Depreciation	3,083	3,501	3,919	4,337
23	Weighted Average Rate Base	10,139	9,679	9,220	8,760