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**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of Pacific Gas and Electric Company for
Authority, Among Other Things, to Increase Rates and
Charges for Electric and Gas Service Effective on
January 1, 2023.

(U 39 M)

Application No. 21-06-_____

**2023 GENERAL RATE CASE APPLICATION
OF PACIFIC GAS AND ELECTRIC COMPANY (U 39 M)**

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Dated: June 30, 2021

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I. INTRODUCTION

Pacific Gas and Electric Company (PG&E) respectfully submits its 2023 General Rate Case (GRC). In this GRC, we present crucial safety investments to reduce wildfire risk and provide safe, reliable, and clean energy service for the 16 million customers we are privileged to serve across northern and central California. We request the California Public Utilities Commission (Commission) to authorize an increase in our electric and gas rates and charges effective January 1, 2023 to collect the revenue needed to serve our customers.

This 2023 GRC follows the Commission's most recent Rate Case Plan decision, which authorizes a four-year GRC period and the combination of our gas transmission and storage plans into the GRC for the first time since 1997.^{1/} Our GRC includes a number of substantive and procedural proposals. At a high level, we are proposing expense and capital forecasts, as well as attrition mechanisms to set rates for 2024, 2025, and 2026. In addition, in response to previous Commission direction, we are seeking reasonableness review and cost recovery for amounts recorded in memorandum and balancing accounts for prior periods. Further, we propose second and third tracks of this GRC to request reasonableness review of certain memorandum and balancing account costs to be recorded in 2021 and 2022. Our proposals are described in more detail in Section VII describing the specific relief that we are requesting.

We respectfully request the Commission to approve a 2023 total test year gas distribution, transmission and storage, electric distribution, and electric generation base revenue requirement of

^{1/} D.20-01-002, *mimeo*, pp. 78-79, Ordering Paragraphs (OP) 3 and 4, Appendices A and B.

\$15.46 billion, an increase of \$3.56 billion over the 2022 adopted revenue requirement. This proposed increase in 2023, if fully approved, would translate to a 9.6 percent total company revenue increase over currently authorized and requested base rates for 2022.^{2/}

PG&E’s most important responsibility is the safety of our customers and the communities we serve. Our GRC forecast includes reasonable costs required to provide safe and reliable service and follow best industry practices. Regulations require PG&E to take certain actions. PG&E, in its function as a gas utility, is mandated to follow best practices under California law.^{3/} As an electric utility, PG&E’s wildfire mitigation proposals in this GRC follow the Legislature’s mandate to “construct, maintain, and operate its electrical lines and equipment in a manner that will minimize the risk of catastrophic wildfire posed by those electrical lines and equipment”^{4/} and achieve “the highest level of safety, reliability, and resiliency.”^{5/}

We realize that any proposed rate increase will impact our customers, and we support programs that provide bill assistance to customers who struggle the most. PG&E is committed to keeping customer costs as low as reasonably possible, while fulfilling the utility’s mandate to provide “such adequate, efficient, just, and reasonable service instrumentalities, equipment and facilities, ... as are necessary to promote the safety, health, comfort, and convenience of its patrons, employees and the public.”^{6/}

Our request is supported by tens of thousands of pages of testimony and workpapers that describe programs to provide the safe and reliable service that is essential for California and is necessary to meet growing customer demands. Our programs are described throughout our testimony so that the Commission and parties can understand the challenges we face together and our proposals to address those challenges.

^{2/} See Table 4 below.

^{3/} Pub. Util. Code, § 961(c).

^{4/} Pub. Util. Code, § 8386(a) (emphasis added).

^{5/} Pub. Util. Code, § 8386(c)(13) (emphasis added).

^{6/} Pub. Util. Code, § 451.

The remaining sections of this Application address:

Section II: An overview of our Application;

Section III: Other matters impacting the Application;

Section IV: A summary of our request in this Application;

Section V: An overview of our testimony and workpapers, as well as additional information required by the Rate Case Plan;

Section VI: Information required by the Commission's Rules of Practice and Procedure; and,

Section VII: Conclusion and relief requested.

II. OVERVIEW OF PG&E'S APPLICATION

This section includes an overview of our risk-informed approach used to develop this GRC forecast, the inclusion of a climate change analysis, and a summary of the investments we propose for the gas distribution, transmission and storage functions, the electric distribution function, energy supply, and customer service.

A. Our Forecast is Informed by a Detailed Risk Assessment

The safety of the public and our employee and contractor workforce is our top priority.^{7/} Our GRC is informed by a detailed assessment of the key risks that we face and programs that address those risks. Approximately 75% of the requested revenue requirement increase over 2022 adopted is for risk reduction in our gas and electric operations. Our GRC follows the Commission's risk-informed decision-making framework, which requires an initial Risk Assessment and Mitigation Phase (RAMP) proceeding that provides an early indication of the investor-owned utilities' risk priorities, mitigation plans, and estimated costs to be included in their GRCs. PG&E filed its RAMP Report in June 2020.^{8/} The Safety Policy Division and parties provided helpful feedback on our risk analyses and proposed mitigation plans. We have incorporated this feedback in this GRC and updated our probabilistic risk models and assessments. In Exhibit (PG&E-2), Chapter 1, Senior Vice President and Chief Risk Officer Sumeet Singh provides an overview of our top risks and discusses how we integrated our updated

^{7/} See Pub. Util. Code §§ 451, 963(b)(3).

^{8/} Application 20-06-012.

RAMP analysis into our GRC forecast.^{9/} In addition, each witness supporting risk-mitigation costs describes the related programs we propose to keep the public and our workforce safe. A summary of where these risks are addressed in our GRC testimony is provided in workpapers supporting Exhibit (PG&E-2), Chapter 1.

B. Our Testimony Includes, for the First Time, an Analysis of Climate Change

PG&E remains committed to California's bold climate and clean energy goals and to actions that reduce greenhouse gas emissions, including delivering low-carbon energy. In 2020, about 85% of the electricity we supplied to customers was greenhouse gas free. PG&E also continues to support our customers in their climate goals through programs and incentives for energy efficiency, clean energy transportation, solar energy, and battery storage.

PG&E is also acting to further climate adaptation and resilience. Our Climate Resilience team was established in 2016 to assess the impact of climate change on PG&E's assets, employees, customers, and communities and prepare the Company to make climate-informed decisions. PG&E's climate resilience work was described in the Company's 2017 and 2020 RAMP Reports and will be further informed by the Climate Vulnerability Assessment that will support PG&E's 2027 GRC. Our climate adaptation testimony is a first step to explain our developing vision for using climate data in decision making, with a continued focus on providing safe, reliable, and clean energy.^{10/}

C. Gas Distribution, Transmission and Storage

We are proposing safety and reliability programs for our extensive gas distribution, transmission, and storage assets. While we have made significant progress on programs designed to enhance public and employee safety and the reliability of our natural gas system, there is still more to do. Our forecasts for gas distribution work support several public safety programs, including vintage gas pipeline replacement, leak surveys and repair, and locate and mark services. We are forecasting an increase in our safety-related spending for our gas transmission assets, including increases in in-line inspections, direct assessments, strength tests, station over pressure protection, and gas storage well reworks and

^{9/} PG&E provides an index of comments and our responses including changes to our RAMP showing in workpapers supporting Exhibit (PG&E-2), Chapter 1.

^{10/} Exhibit (PG&E-2) Chapter 4.

retrofits. Federal and state regulations impacting natural gas infrastructure, including pipelines and storage facilities, continue to evolve and these impact our forecast as well. We are now proposing to retain and operate the Los Medanos storage facility, which the Commission authorized us to sell in the 2019 Gas Transmission and Storage (GT&S) decision.

While we are proposing work and funding to maintain best safety practices of our gas operations throughout our service area, we are also experiencing the impact of the State's decarbonization strategy, particularly on our gas distribution system. Numerous cities have adopted ordinances prohibiting gas appliances in new construction. The projected decline in throughput may lead to a declining base of core customers who will pay for our gas system costs, with rate increases needed to cover that gap.

We are looking for ways to reduce rate impacts resulting from decarbonization, including by limiting future investments in the gas system where this can be safely and reliably done and starting to retire gas facilities where it is safe and cost effective to do so. We are also proposing a change in our depreciation methodology for our gas distribution assets to make sure that continuing gas customers do not pay more than their fair share of those costs.

Our plans to improve the safety and reliability of our natural gas distribution, transmission and storage assets are described in Exhibit (PG&E-3).

D. Electric Distribution

PG&E is continuing our commitment to reduce wildfire risk. We forecast investing approximately \$3.2 billion in expense and \$4.2 billion in capital during the 2023 to 2026 period to address wildfire risk, while also minimizing customer impacts caused by public safety power shutoffs (PSPS). Approximately 50% of the requested revenue requirement increase over 2022 adopted is for wildfire reduction work, including our vegetation management programs.

Our wildfire mitigation forecast includes the following major activities: (1) enhanced vegetation management to reduce risk of vegetation contact with our electrical distribution system; (2) system hardening to create a more resilient infrastructure; (3) initiatives to reduce the duration and frequency of

PSPS events; (4) situational awareness and weather forecasting initiatives; and (5) additional system automation and protection.^{11/}

We are one of the first utilities in North America to deploy microgrids to reduce wildfire risk as a permanent hybrid renewable solution to traditional utility infrastructure. We are increasing the volume of critical risk control programs, including replacing aging overhead equipment and poles, and are continuing the reconstruction of our distribution facilities in areas of Butte County destroyed by the 2018 Camp fire.

While wildfire is the highest risk associated with our electric distribution equipment, it is not the only risk that we must work to address. Our Electric Operations forecast includes additional investments to reduce other system risks throughout our service area. And, as California reopens more businesses following the pandemic, we are planning for an increase in customer load growth and new customer connections.

In addition to addressing various risks, we are committed to supporting California's greenhouse gas emissions reductions goals. Our GRC forecast includes programs that will support distributed energy resources (DERs), including an Advanced Distribution Management System and a DER Management System. Our forecast includes electric vehicle (EV) charging infrastructure costs to support widespread vehicle electrification. Our forecast includes two energy storage projects that will improve system reliability by addressing intermittent capacity deficiencies without adding new fossil resources to the grid. Energy storage will play a crucial role in renewable resource integration, helping balance the intermittency of renewable generation and low customer demand during peak generation.

Our plans to improve the safety and reliability of our electric distribution assets are described in Exhibit (PG&E-4).

^{11/} Pub. Util. Code § 8386.4(b)(3) requires "[t]he chief executive officer of an electrical corporation [to] certify in each general rate case application that the electrical corporation has not received authorization from the commission to recover the costs in a previous proceeding, including wildfire cost recovery applications." This provision appears to have been intended to prevent double recovery of wildfire mitigation costs. Executive Vice President of Operations and Chief Operations Officer Adam Wright certifies that through the application of PG&E's previously approved cost recovery mechanisms, PG&E is not and will not seek recovery of costs that it has already recovered. His certification is included in this Application as Attachment A.

E. Energy Supply and Generation

We are proposing to continue investing in our generating facilities and energy service to provide electricity that ranks among the lowest rates of greenhouse gas emissions in the nation. To provide additional clean energy for our customers, PG&E is planning to uprate the three existing units at Helms Pumped Storage Facility. Expanding the capacity of Helms will increase the amount of hydroelectric power that we can provide to customers during peak periods to help meet growing demands and balance intermittent renewable resources.^{12/}

This GRC is unique in that the period covered includes the retirement of the Diablo Canyon Power Plant (DCPP) in 2024 for Unit 1 and 2025 for Unit 2. This retirement is a significant milestone for which we have been preparing for some time. Our forecast includes the necessary funding to continue to safely operate DCPP through the remaining facility life, and to provide for its safe and orderly closure. We are also forecasting investments for our hydroelectric powerplants for mitigations related to the Large Uncontrolled Water Release risk.

Our plans for our Energy Supply and Power Generation organizations are described in Exhibit (PG&E-5).

F. Customer Care and Communications

Our Customer Care and Communications team is the face of our Company and voice to our customers. These combined organizations deliver a broad range of services and support to our diverse array of customers across our service area: residential, small, and medium business, large commercial and industrial, and agricultural customers. Customer and Communications is central to delivering hometown service.

Our plans to improve customer service include: (1) regionalization of our operations to fully integrate customer concerns and operational needs while ensuring our leaders are accountable to their customer delivery objectives; (2) replacement of our gas Advanced Metering Infrastructure (AMI) modules; (3) investment in information technology initiatives, including a billing system upgrade; (4)

^{12/} PG&E is requesting a memorandum account to record the costs of this project and is not seeking a revenue requirement at this time. See Exhibit (PG&E-5), Chapter 8.

upgrades to pge.com incorporating Web Content Accessibility Guidelines (WCAG) 2.1 to optimize for accessibility, while allowing us to make changes more easily to meet evolving Americans with Disabilities Act standards; (5) outreach and education, and programs and services, such as the Disability Disaster Access and Resources program to support our vulnerable customers before, during, and after safety events; and (6) support for EV rates and fast charging infrastructure to meet the needs of nearly one million electric vehicles that are estimated to be in operation throughout our service area by 2026.

Our plans for Customer Care and Communications are described in Exhibit (PG&E-6).

III. OTHER MATTERS ADDRESSED IN PG&E'S APPLICATION

This section provides an overview of some of the other matters that are addressed in this Application.

A. Pension Cost Recovery Mechanism

The revenue requirements for the pension contributions for 2023 through 2026 will continue to be collected through the Pension Cost Recovery Mechanism. Consistent with the revenue requirements adopted in D.09-09-020, capitalized pension costs through 2022 are included in GRC rate base effective January 1, 2023.

B. Balancing Accounts and Memorandum Accounts

Commission-authorized balancing and memorandum accounts allow PG&E to establish cost-tracking and cost-recovery/cost-refund mechanisms for specific programs. In recent rate cases, the Commission has authorized PG&E to establish several of these accounts. In this GRC, PG&E proposes to address existing balancing and memorandum accounts in the following ways: (1) continuation of certain accounts that remain necessary; (2) discontinuation of certain accounts that are no longer necessary; (3) establishment of two new accounts; (4) reasonableness review of costs incurred in 2019 and 2020 for certain balancing and memorandum accounts consistent with prior Commission direction; and (5) future reasonableness reviews of costs to be incurred in 2021 and 2022 for certain balancing and memorandum accounts.^{13/} These proposals are summarized below and in Attachment B to this application by specific account.

^{13/} Certain of the memorandum and balancing account proposals fall into more than one of these categories.

1. *Continuation of Authorized Accounts:* We seek to continue 29 balancing and memorandum accounts^{14/} previously authorized by the Commission, some of which we request authority to modify in this proceeding to address changes in circumstances since the accounts were established.^{15/}

2. *Accounts Proposed for Discontinuation:* Our balancing and memorandum accounts have grown significantly over the last decade, both in terms of the number of accounts and amount of recorded costs. Many of these accounts were required in the Commission's GT&S rate case decisions due to uncertainty about the volume of work PG&E could execute and the costs.^{16/} Many of these accounts should be discontinued as unnecessary, given that this work-volume uncertainty no longer exists for many GT&S programs. Our testimony includes reliable forecasts and cost estimates based on our experience with the work at issue and the expertise of our witnesses. We request the Commission's authority to discontinue 24 of these accounts.^{17/}

3. *Request for New Accounts:* PG&E requests Commission authority to establish a new balancing account for forecasted labor costs to address an increasing number of wildfire and other catastrophic events (CEMA Straight-Time Labor Balancing Account) and a memorandum account for the Helms Pumped Storage uprate project described in Section II.D. above.

4. *Accounts Requiring Reasonableness Review of Recorded Costs:* Consistent with Commission direction, we are requesting reasonableness review and cost recovery for costs recorded in 14 balancing and memorandum accounts, some of which were approved outside the GRC but require a review of recorded costs in the GRC. The accounts which are subject to a reasonableness review in this proceeding are identified in Attachment B to this Application and in Table 7-2 of Exhibit (PG&E-12), Chapter 7. Our testimony provides more detail as to the recorded costs in these accounts and evidence demonstrating that these costs were reasonably and prudently incurred and thus the Commission should approve recovery of the recorded amounts.

^{14/} This includes eight accounts that recover PG&E's base revenue requirements.

^{15/} Exhibit (PG&E-12), Chapter 7, Tables 7-1 and 7-3.

^{16/} See e.g., D.19-09-025 (2019 GT&S Decision).

^{17/} Exhibit (PG&E-12), Chapter 7, Table 7-4.

5. *Reasonableness Review for 2021 and 2022 Recorded Costs:* As discussed in Section IV. H below, PG&E requests the Commission establish a schedule that includes a Track 2 and Track 3 to provide reasonableness review for costs recorded in memorandum and balancing accounts for 2021 and 2022 that require after-the-fact reasonableness review. At the current time, the memorandum accounts for which we seek reasonableness review in these later tracks include: (1) wildfire mitigation costs recorded in the Wildfire Mitigation Plan Memorandum Account (WMPMA) and Fire Risk Mitigation Memorandum Account (FRMMA) pursuant to AB 1054^{18/} and (2) gas transmission infrastructure costs recorded in the following accounts: the Gas Storage Balancing Account; the Gas Statutes, Regulations, and Rules Memorandum Account; the Line 407 Memorandum Account; the Transmission Integrity Management Program Memorandum Account; the Critical Documents Program Memorandum Account; the Measurement and Control Over Pressure Protection Memorandum Account; the In Line Inspection Memorandum Account; and the Internal Corrosion Direct Assessment Memorandum Account pursuant to D.19-09-025.^{19/} To avoid multiple applications to recover recorded costs, PG&E may consolidate other recorded memorandum and balancing account balances into Track 2 and Track 3 for Commission review and approval.

PG&E's balancing and memorandum account proposals are summarized in Attachment B to this Application and are described in more detail in Exhibit (PG&E-12), Chapter 7. PG&E requests the Commission to include in its final decision a finding of fact and ordering paragraph approving these requests.

C. Administrative and General Expenses

As the Commission has explained, "A&G expenses are of a general nature and are not directly chargeable to any specific utility function. They include general office labor and supply expenses, and items such as insurance, casualty payments, consultant fees, employee benefits, regulatory expenses, association dues, and stock and bond expenses."^{20/} These and other A&G expenses support our provision of safe and reliable gas and electric distribution and electric generation services. The process

^{18/} Pub. Util. Code §§ 8386.4 (b)(1) and (2).

^{19/} D.19-09-025, *mimeo*, pp. 331-333, OPs 62, 63, 64, 65, 66, 68, and 74.

^{20/} D.00-02-046, *mimeo*, pp. 243-244.

for forecasting A&G costs is set forth in the testimony and supporting workpapers of Exhibits (PG&E-8) and (PG&E-9).

D. Insurance

As the Commission and parties are aware, in recent years insurance costs have increased substantially, especially insurance that covers wildfire-related events. However, in order to participate in the Wildfire Fund created by AB 1054, PG&E is required to purchase excess liability insurance.^{21/} Due to the high market prices of wildfire insurance products, we are proposing in this Application, in addition to or as an alternative to solely acquiring traditional insurance policies, to establish a self-insured fund to meet the first \$1 billion in coverage that is required to access the Wildfire Fund. This proposal is a cost-effective option for customers and is discussed in further detail in Exhibit (PG&E-9), Chapter 3.

E. Depreciation

PG&E engaged a depreciation expert to study our plant additions, retirement and net salvage data, and to review present depreciation rates to recommend changes to those rates for its distribution, transmission, storage, and generation plant as necessary, consistent with prior GRCs. The depreciation study is included in Exhibit (PG&E-10), Chapter 12.

In addition to our more typical depreciation study, we are also requesting that the Commission approve a proposal to use the units of production method of cost recovery for depreciation of PG&E's gas distribution facilities due to the anticipated reduction in throughput as the state reduces its reliance on natural gas as a fuel. We propose a phased-in approach in Exhibit (PG&E-10), Chapter 11.

F. Post Test Year Ratemaking

PG&E requests an attrition ratemaking mechanism for 2024, 2025 and 2026 that reflects increases in capital costs due to ongoing investments in infrastructure, as well as increases in wages and other expenses due to inflation. The attrition ratemaking mechanism is described in Exhibit (PG&E-11). Specifically, we request the Commission to authorize post test-year revenue requirement increase of

^{21/} Pub. Util. Code § 3293.

\$930 million in 2024 (an annual increase of 6.01 percent), \$590 million in 2025 (an annual increase of 3.60 percent) and \$381 million in 2026 (an annual increase of 2.25 percent).

G. Total Compensation Study

Our testimony also includes a Total Compensation Study (TCS) that provides a “presentation of levels of wages and salaries estimated by the utility for comparison with similar wages and salaries paid in the marketplace.”^{22/} The TCS is attached to Exhibit (PG&E-8), Chapter 7.

IV. PG&E’S STATEMENT OF RELIEF AND AUTHORITY SOUGHT

The expense and capital expenditure forecasts submitted with this Application are associated with: (1) the Community Wildfire Safety Program; (2) capital investments to increase the safety of gas and electric infrastructure; (3) operations and maintenance (O&M) expenses; (4) customer service expenses; (5) A&G expense; (6) increased liability insurance premiums; (7) depreciation and decommissioning, (8) changes in Other Operating Revenue; (9) Revenue Fees and Uncollectibles (RF&U); and (10) taxes.

Tables 1 and 2 below show the estimated 2023 average impact on typical residential customer bills and the average impact on California Alternate Rates for Energy (CARE) participant customer bills for electric and gas residential customers per month as compared to 2021 bills as of the date of this Application, respectively. This is an estimate as the GRC is one case that changes rates and bills; the Commission may approve other changes in the interim period between 2021 and 2023.

^{22/} D.83-12-068, *mimeo*, p. 430, OP 15.d.

Table 1
Impact on Typical Residential Customer Bills

Commodity	Residential Usage	Current 2021 Average Customer Bill	Estimated 2023 Average Customer Bill	Estimated 2023 Average Customer Bill Increase from 2021 Bills	Estimated 2023 Average Customer Bill Percentage Increase from 2021 Bills
Electric	500 kWh	\$138.86	\$164.05	\$25.19	18.1%
Gas	33 Therms	\$59.92	\$70.73	\$10.81	18%
Combined Bill Total	NA	\$198.78	\$234.78	\$36	18.1%

Table 2
Impact on CARE Typical Residential Customer Bills

Commodity	Residential Usage	Current 2021 Average Customer Bill	Estimated 2023 Average Customer Bill	Estimated 2023 Average Customer Bill Increase from 2021 Bills	Estimated 2023 Average Customer Bill Percentage Increase from 2021 Bills
Electric	500 kWh	\$89.32	\$105.70	\$16.37	18.3%
Gas	29 Therms	\$41.28	\$48.70	\$7.42	18%
Combined Bill Total	NA	\$130.6	\$154.4	\$23.79	\$18.2%

PG&E requests that the Commission authorize 2023 GRC revenue requirements by function as described in Table 3 below:

Table 3
GRC Base Revenue Requirement Amounts
(Millions of Dollars)

	2022 Adopted^{23/}	2023 Proposed	Difference from Adopted
Electric Distribution	5,514	8,171	2,657
Gas Distribution	2,321	2,870	550
Electric Generation	2,404	2,431	26
Gas Transmission & Storage	1,662	1,989	327
Total General Rate Case	11,901	15,461	3,560

Because PG&E's total company electric and gas revenue requirements contain more than those presented in the GRC in Table 3, the increase over total company revenue requirements is lower. Table 4 below shows the 2023 estimated total company revenues with the proposed 2023 GRC revenue requirement over the 2022 estimated total company revenues.

^{23/} These amounts include revenues from Decision (D.) 20-12-005 (PG&E's 2020 GRC), D.19-09-025 (PG&E's 2019 GT&S) adjusted for D.19-12-056 and Advice Letter (AL) 4275-G/5887-E (Cost of Capital changes adopted for Long Term Debt and Common Stock) and AL 4367-G/6062-E (Excess Accumulated Deferred Income Taxes Pursuant to the 2017 Tax Act). Also included are the 2022 adopted revenue requirements associated with the following previously separately-funded projects: AL 5322-E (Energy Storage), D.16-12-065 (Electric Vehicle Charging Network Phase I), D.14-03-021 (Mobile Home Park to the Meter), D.20-11-035 (2019 CEMA), AL 4392-G/6100-E (Wildfire Mitigation Balancing Account and Vegetation Management Balancing Account), AL 4444-G/6210-E (Risk Transfer Balancing Account).

Table 4
GRC Revenue Over Total Revenues
(Millions of Dollars)

	2022 Estimated Total Company Revenues^{24/}	2023 Estimated Total Company Revenues with 2023 GRC Year 2023 Proposed Revenue Requirements	% Increase Over Estimated 2022 Revenues
Total Gas and Electric	\$21,553	\$23,625	9.6%

PG&E also requests that the Commission authorize a post test-year revenue requirement increase of \$930 million in 2024 (an annual increase of 6.01 percent), \$590 million in 2025 (an annual increase of 3.60 percent) and \$381 million in 2026 (an annual increase of 2.25 percent). PG&E estimates the attrition adjustments will yield the revenue requirement increases set forth in Table 5 below.

Table 5
GRC Attrition Year Revenue Requirements
(Millions of Dollars)

Year	Gas Distribution	Electric Distribution	Gas & Transmission Storage	Electric Generation	Total
2024	224	450	272	(16)	930
2025	278	600	131	(418)	590
2026	288	617	153	(677)	381

Table 6 below shows the total estimated year-over-year gas and electric revenue increases for years 2024, 2025, and 2026.

^{24/} Values in this column are the sum of March 1, 2021 total company present revenues plus the following separately funded projects: Energy Storage (AL 5322-E); Electric Vehicle Infrastructure and Education Program (D.16-12-065); 2020 Mobile Home Park Balancing Account True up (D.14-03-021); 2019 Catastrophic Events Memorandum Account (CEMA) (D.20-11-035); Estimated 2021 Vegetation Management Balancing Account AL True up; Estimated 2021 Wildfire Mitigation Balancing Account AL True up; Estimated 2021 Risk Transfer Balancing Account AL True up; and PG&E's requests for relief in the following applications pending at the CPUC reflecting activity as of June 2, 2021: (1) 2020 Wildfire Mitigation and Catastrophic Events (A. 20-09-019); (2) 2020 Wildfire Expense Memorandum Account (A.20-02-004); (3) Gas Transmission and Storage Capital Expenditures 2011-2014 (A.20-07-020); (4) 2018 CEMA (A.18-03-015); and (5) San Francisco General Office Complex Sale (A.20-09-018).

Table 6
GRC Attrition Year-Over-Year Total Revenues
(Millions of Dollars)

	2024 Estimated Total Company Revenues with 2023 GRC Year 2023 and 2024 Proposed Revenue Requirements	% Increase Over Estimated 2023 Revenues	2025 Estimated Total Company Revenues with 2023 GRC Year 2023, 2024, and 2025 Proposed Revenue Requirements	% Increase Over Estimated 2024 Revenues	2026 Estimated Total Company Revenues with 2023 GRC Year 2023, 2024, 2025, and 2026 Proposed Revenue Requirements	% Increase Over Estimated 2025 Revenues
Total Gas and Electric	\$24,192	2.4%	\$24,658	1.9%	\$25,040	1.5%

V. PG&E’S TESTIMONY, WORKPAPERS, AND COMPLIANCE WITH THE RATE CASE PLAN

In this section we discuss the testimony and workpapers submitted concurrently with this Application, as well as other issues identified in the Rate Case Plan.

A. Presentation of Costs and Cost Allocation

The costs and associated revenue requirements that are the subject of this Application are those forecasted to occur in calendar year 2023. These costs include all O&M and A&G expenses, depreciation, taxes, and a fair return on rate base for the electric and gas distribution and electric generation functions that PG&E performs. We are presenting this GRC in an “unbundled” format, consistent with all our GRCs since 2003. All the costs have been separated into Unbundled Cost Categories (UCCs) and aggregated into business functional areas. This Application does not address revenue requirement changes in the areas of electric transmission, electric energy procurement, gas commodity procurement, public purpose, or conservation programs, except for the purpose of allocating common costs.

In the area of common cost allocation, we ask the Commission to approve the allocations of A&G expenses and common plant to all UCCs for use in other non-GRC Commission ratemaking mechanisms. Cost allocations are described in more detail in Exhibit (PG&E-10), Chapter 1A.

We developed and are presenting our test-year revenue requirement estimates using the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts.^{25/} We organized operational

^{25/} See, for example, Exhibit (PG&E-10), Chapter 2.

activity and cost forecast by Major Work Category (MWC), the basic unit of work activity PG&E typically uses for its operational planning, budgeting, and managing purposes. PG&E's testimony regarding its forecasts of costs, organized by MWC, is found in Exhibits (PG&E-3) through (PG&E-9). PG&E's internal accounting system (using software that SAP AG developed) tracks PG&E's operational costs by MWC. The entries in this system are expressed in "SAP" dollars. For O&M expense, the SAP dollars for a given MWC typically may be booked to several different FERC accounts. The testimony in Exhibit (PG&E-10), Chapters 2 through 7, explains how the forecast SAP dollars in each MWC are determined and then assigned to their corresponding FERC accounts. In turn, aggregating all the MWC expense to a FERC account provides the corresponding FERC-dollar forecast.

B. Exhibits, Prepared Testimony, and Workpapers

The testimony exhibits supporting this Application consist of chapters setting forth the testimony of witnesses knowledgeable about their testimony's subject matter. The witnesses describe our principles and policies for safe and reliable service and provide factual support for the forecast costs in their areas of responsibility. Each testimony exhibit generally contains an introductory chapter explaining the contents of the exhibit. In addition, each chapter generally contains an introduction which summarizes the material discussed in the chapter. A list of the testimony exhibits and chapters is appended to this Application as Attachment C.

PG&E's witnesses prepared workpapers supporting their testimony in accordance with the requirements of the Rate Case Plan. Consistent with prior practice, PG&E will request inclusion of the testimony and workpapers in the evidentiary record. Therefore, when the witnesses adopt their prepared and rebuttal testimony along with any other testimony that may be submitted, the witnesses will also sponsor and adopt their workpapers, if any.

C. Recorded Data

Pursuant to the Rate Case Plan's requirement to use recorded data, our testimony presents recorded data for 2016 through base year 2020. PG&E will provide 2021 recorded O&M expense and capital data when available.

D. Previously Litigated Issues on Which the Commission Has Taken A Position

The Rate Case Plan requires a utility to identify issues on which the Commission has previously taken a position.^{26/} PG&E requests the Commission to revisit the following issues it has previously addressed:

1. Gas Transmission and Storage

PG&E asks the Commission to revisit three issues related to cost recovery for its GT&S assets.

First, in prior rate cases, the Commission denied PG&E's request for a two-way balancing account for Transmission Integrity Management Program (TIMP) costs.^{27/} It instead approved: (1) a one-way balancing account for TIMP capital expenditures and expense costs referred to as the Transmission Integrity Management Program Balancing Account (TIMPBA); and (2) a separate memorandum account referred to as the Transmission Integrity Management Program Management Account (TIMPMA) for TIMP costs to comply with new regulations.^{28/} In this proceeding, we are proposing to streamline and simplify this complex set of accounts into a single two-way balancing account for all TIMP costs consistent with the Commission's approval of other two-way balancing accounts for TIMP costs for other gas utilities. This proposal is addressed in more detail in Exhibit (PG&E-3), Chapter 5, Section B.3.

Second, in the 2019 GT&S Rate Case, the Commission mistakenly concluded that in-line inspection re-assessments for gas transmission pipelines are not required by regulation. The Commission did not adopt PG&E's forecast and, instead, allowed PG&E to record these costs to a memorandum account for later potential recovery.^{29/} PG&E's application for rehearing of this aspect of the 2019 GT&S Rate Case decision is still pending.^{30/} In this proceeding, we request the Commission to revisit its determination consistent with our pending application for rehearing. This issue is addressed in more detail in Exhibit (PG&E-3), Chapter 5, Section C.2.

^{26/} D.07-07-004, *mimeo*, p. A-11.

^{27/} D.16-06-056, *mimeo*, p. 253, p. 480, OP 21; D.19-09-025, *mimeo*, p. 159.

^{28/} D.19-09-025, *mimeo*, p. 333, OP 74.

^{29/} D.19-09-025, *mimeo*, pp. 138-139 and p. 299, Finding of Fact (FOF) 62.

^{30/} PG&E's Application for Rehearing of Decision 19-09-025, A.17-11-009 (Oct. 23, 2019), p. 23.

Third, in the 2019 GT&S Rate Case decision, the Commission approved PG&E's request to sell or decommission two of its three gas storage facilities: the Los Medanos Facility and the Pleasant Creek Facility.^{31/} At this time, we are planning to sell and decommission the Pleasant Creek Facility. We now believe that customers would benefit from retaining the Los Medanos Facility.^{32/} This issue is addressed in Exhibit (PG&E-3), Chapter 7.

2. Human Resources

a. Short-Term Incentive Plan

PG&E seeks cost recovery of that portion of employee compensation provided under our short-term incentive plan (STIP). The Commission has addressed this issue in several rate cases and has authorized recovery of varying amounts. Our testimony in Exhibit (PG&E-8), Chapter 4 demonstrates that recovery of the target STIP revenue requirement for employees is just and reasonable.

b. Total Compensation Variance to Market

The Commission has previously concluded that customers should not fund employee compensation that exceeded 5 percent above the market median^{33/} although it has also previously approved a 10 percent variance.^{34/} For the reasons explained in Exhibit (PG&E-8), Chapter 4, we believe that use of a +/-5 percent variance to limit recovery is inappropriate given the conclusion of PG&E's Total Compensation Study.

c. Employee Service Awards

The Commission has previously reduced PG&E's forecast of employee service awards by 50 percent due to shareholder benefits relating to building loyalty between employees and the Company.^{35/} For the reasons described in Exhibit (PG&E-8), Chapter 5, PG&E asks that the Commission approve the full amount of PG&E's service awards for its employees.

^{31/} D.19-09-025, *mimeo*, pp. 71-72.

^{32/} The Commission anticipated in the 2019 GT&S Rate Case decision that there may be supply and regulatory changes such that keeping the Los Medanos Facility would be prudent. See D.19-09-025, *mimeo*, p. 72.

^{33/} D.14-08-032, *mimeo*, pp. 515-516 (PG&E 2014 GRC).

^{34/} D.14-08-032, *mimeo*, p. 515 (PG&E 2014 GRC).

^{35/} D.14-08-032, *mimeo*, pp. 536-537 (PG&E 2014 GRC).

E. Matters Determined in Phase Two of this Proceeding

The Rate Case Plan requires electric utilities to submit, as part of their GRC applications, cost allocation studies by classes of service and marginal cost data in sufficient detail to allow the development of rates for each customer class, with a complete electric rate design proposal to be filed no later than 90 days after filing of the application.^{36/} Accordingly, PG&E is not including electric marginal costs and revenue allocation in this Application.

As presented by PG&E on behalf of the investor-owned utilities at the October 7, 2020 Rate Case Plan Workshop, PG&E proposes to file Phase 2 of this proceeding (i.e., on electric marginal cost, revenue allocation, and rate design) in the third quarter of 2024, rather than within 90 days of this Application as prescribed in Decision 07-07-004. PG&E proposes the later timing because the Commission is expected to issue a decision on PG&E's 2020 GRC Phase 2 no earlier than late 2021, with a subsequent decision on PG&E's proposed Commercial and Industrial real-time pricing pilot in 2022. PG&E intends to submit a letter to the Executive Director under Rule 16.6 for this extension.

PG&E proposes to file its 2023 GT&S Cost Allocation and Rate Design (GT&S CARD) application within 90 days of today's date, i.e., by September 30, 2021. Gas marginal costs, revenue allocation, and rate design for non-GT&S issues (primarily gas distribution, procurement, and public purpose program allocation and rate design) are addressed in the Gas Cost Allocation Proceeding (GCAP) that PG&E will file within 90 days of decisions in both its 2023 GRC Phase 1 and 2023 GT&S CARD, whichever comes later. If an extension is necessary beyond the filing window approved in D.19-10-036, PG&E will submit a letter to the Executive Director under Rule 16.6. The proposed scheduling for these electric and gas cases would avoid overlap of cost allocation cases for each commodity for the combined electric and gas utilities both for this next cycle and on an ongoing basis.

F. Guidelines or Directions Affecting PG&E's GRC Presentation

The Rate Case Plan provides that "[w]hen controlling affiliates provide guidelines or directions to the Company's presentation, these shall be set forth in the direct showing or available in the

^{36/} D.07-07-004, *mimeo*, Appendix A, p. A-13; see also D.20-01-002, *mimeo*, pp. 43-44.

workpapers.”^{37/} PG&E Corporation has been apprised of and has participated in the development of this GRC Application. PG&E Corporation departments also provide information regarding the cost of services PG&E Corporation provides to PG&E, which are described in Exhibit (PG&E-9).

G. Proposals for Implementing Proposed Revenue Changes at the Beginning of the Test Year

Proposals for implementing electric and gas revenue changes on January 1, 2023, are set forth in Exhibit (PG&E-12), Chapters 4 (electric) and 5 (gas), and the attachments or workpapers supporting those chapters.

H. Residential Bill Impact Calculations by Climate Zone

Rate Case Plan Decision 20-01-002 requires the utilities to present estimated bill impacts for residential customers by Climate Zone in their applications.^{38/} Attachment D to this Application shows the estimated bill impacts for customers by baseline territory.

VI. COMPLIANCE WITH THE COMMISSION’S RULES OF PRACTICE AND PROCEDURE

A. Statutory and Other Authority

PG&E files this Application pursuant to Public Utilities Code Sections 451, 454, 728, 729, 740.4, and 795, the Commission’s Rules of Practice and Procedure (Rules), Decision 20-01-002, Decision 20-12-005, and prior decisions, orders, and resolutions of the Commission.

B. Legal Name and Principal Place of Business – Rule 2.1(a)

The legal name of the Applicant is Pacific Gas and Electric Company. PG&E’s principal place of business is San Francisco, California. Its post office address is Post Office Box 7442, San Francisco, California 94120.

C. Correspondence and Communication Regarding this Application - Rule 2.1(b).

All correspondence and communication regarding this Application should be addressed to Mary A. Gandesbery and Shilpa Ramaiya at the addresses listed below:

^{37/} D.07-07-004, *mimeo*, Appendix A, p. A-32.

^{38/} D. 20-01-002, *mimeo*, p. 79, OP 6.

Mary A. Gandesbery
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Pacific Gas and Electric Company
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Shilpa Ramaiya
Senior Director, Regulatory Affairs
Pacific Gas and Electric Company
Telephone: (415) 973-3186
E-Mail: Shilpa.Ramaiya@pge.com

Data requests and related issues should be addressed to:

Discovery Contact:

Hannah Keller
Case Manager, Regulatory Affairs
Pacific Gas and Electric Company
Telephone: (415) 973-6661
E-Mail: GRC@pge.com

D. Categorization - Rule 2.1(c)

PG&E proposes that this Application be categorized as a “ratesetting” proceeding within the meaning of Rule 1.3(g) of the Commission’s Rules of Practice and Procedure.

E. Need for Evidentiary Hearings - Rule 2.1(c)

PG&E anticipates that evidentiary hearings will be required. PG&E’s proposed schedule is set forth in subsection H, below.

F. Issues to be Considered - Rule 2.1(c)

The principal issues to be considered are whether:

1. The proposed revenue requirement for the electric distribution function in 2023 is just and reasonable and the Commission should authorize PG&E to reflect the adopted electric distribution revenue requirement in rates.
2. The proposed revenue requirement for the gas distribution, transmission, and storage function in 2023 is just and reasonable and the Commission should authorize PG&E to reflect the adopted gas distribution, transmission, and storage revenue requirement in rates.
3. The proposed revenue requirement for the electric generation function in 2023 is just and reasonable and the Commission should authorize PG&E to reflect the adopted electric generation revenue requirement in rates.
4. The revenue requirement associated with the costs previously recorded in the balancing and memorandum as summarized in Attachment B is just and reasonable and the Commission should authorize PG&E to reflect the adopted amounts in rates.

5. With respect to the Gas Operations organization described in Exhibit (PG&E-3):
 - a. The expenditures incurred for the Burney physical security upgrade are just and reasonable as discussed in Exhibit (PG&E-3), Chapter 6, Section F.2.
 - b. PG&E's proposals to update the Natural Gas Storage Strategy, continue Inventory Management and Reserve Capacity, increase in Core Gas Supply Firm Storage, update decommissioning costs for Pleasant Creek, and convert working gas to cushion gas at the Los Medanos facility, as described in Exhibit (PG&E-3), Chapter 7, Section D are reasonable and should be approved.
6. With respect to the Electric Distribution organization described in Exhibit (PG&E-4):
 - a. The forecasted costs of implementing and expanding PG&E's Community Wildfire Safety Program are just and reasonable.
 - b. The forecasted costs for the vegetation management programs are just and reasonable, including incremental expense escalation.
 - c. The 2020 recorded costs in the Fire Risk Mitigation Memorandum Account and the Wildfire Mitigation Plan Memorandum Account summarized in Exhibit (PG&E-4), Chapter 2 A for multiple lines of business are just and reasonable.
 - d. The annual PG&E Electric Tariff Rule 20A work credit allocation amount should be set equal to the annual amount of Rule 20A funding authorized by the Commission in this proceeding, including escalation.
 - e. The unspent funds for the Rule 20A program from the 2020-2022 period in the Rule 20A balancing account should be carried over for use in the 2023 GRC cycle.
 - f. PG&E should be authorized to file a Tier Two advice letter to seek cost recovery for amounts due to Caltrain pursuant to a settlement agreement approved in D.20-05-008 if the results of the audit required by that decision are delayed so that the amount due to Caltrain cannot be resolved in the Commission's Phase 1 Track One decision.
 - g. The proposed reasonableness review thresholds above forecasted costs for the Wildfire Mitigation Balancing Account and Vegetation Management Balancing Account are just and reasonable.
7. With respect to the Energy Supply organization described in Exhibit (PG&E-5):
 - a. PG&E's proposed change to the allocation methodology for the amounts received from the Department of Energy reimbursing PG&E for the costs to store DCPD spent fuel is consistent with the 2014 GRC Settlement establishing the ratemaking for these proceeds and is reasonable.
 - b. With regard to the DCPD materials surplus inventory, PG&E's updated calculation of the end-of-life inventory balance, proposed changes in the treatment of the salvage activity, and an increase in the amortization period for the materials surplus inventory are reasonable.

- c. PG&E's proposal to charge any procurement department labor incurred after August 2025 incurred for purposes of inventory salvage and disposal to the Diablo Canyon Retirement Balancing Account is reasonable.
 - d. The update to the project cancellation amounts is consistent with the DCPD retirement decision.^{39/}
 - e. PG&E's updated decommissioning accrual for hydroelectric facilities is reasonable;
 - f. PG&E's request to expand the Hydro Licensing Balancing Account to include costs to implement settlement agreements that are associated with the issuance of a FERC license, regardless of the date of license issuance is reasonable.
 - g. The proposal to levelize costs associated with the Colusa and Gateway Generating Station major outages associated with their Long-Term Service Agreements (LTSA) over the 2023 GRC period is reasonable.
8. With respect to the Customer Care organization described in Exhibit (PG&E-6):
- a. PG&E's expense and capital forecasts for its Gas AMI Module Replacement activities are reasonable and should be approved;
 - b. The expense forecast for PG&E's Regional Vice Presidents and their support teams is reasonable and should be approved;
 - c. PG&E's Billing System Upgrade, the PGE.com Web System Upgrade, and technology upgrades for compliance activities associated with California Consumer Privacy Act and the California Privacy Rights Act of 2020 are necessary and reasonable, and should be approved;
 - d. PG&E's proposed cost allocation method for customer care expenses is reasonable and should be adopted;
 - e. The Memorandum of Understanding between the Small Business Utility Advocates and PG&E is just and reasonable, in the public interest, and should be adopted;
 - f. The Memorandum of Understanding between the Center for Accessible Technology and PG&E is just and reasonable, in the public interest, and should be adopted;
 - g. The Memorandum of Understanding between the National Diversity Coalition and PG&E is just and reasonable, in the public interest, and should be adopted;
9. With respect to PG&E's Results of Operations material in Exhibit (PG&E-10):
- a. The proposed allocation of common costs (A&G expenses and common plant) should be approved for use in other, non-GRC Commission ratemaking mechanisms, as described in Exhibit (PG&E-10), Chapter 8;
 - b. The forecast of payroll and other taxes should be approved, as described in Exhibit (PG&E-10), Chapter 9;

^{39/} D.18-01-022, *mimeo*, pp. 47-48; p. 58, FOF 11; p. 59, Conclusion of Law 9.

- c. The forecast of rate base and plant should be approved, as described in Exhibit (PG&E-10), Chapters 10 and 15;
 - d. PG&E satisfied its obligation to exclude from rate base its share of the first \$3.2 billion of capital expenditures incurred pursuant to a Commission-approved wildfire mitigation plan as described in Exhibit (PG&E-10), Chapter 15.
 - e. The forecasts of depreciation reserve and expense, and accompanying depreciation parameters, should be approved, as described in Exhibit (PG&E-10), Chapter 11;
 - f. The forecast of income and property taxes should be approved, as described in Exhibit (PG&E-10), Chapter 13;
 - g. The computations for working cash should be approved, as described in Exhibit (PG&E-10), Chapter 14; and
 - h. The forecast of other operating revenue should be approved, as described in Exhibit (PG&E-10), Chapter 16.
10. With respect to the Post Test-Year Ratemaking proposal set forth in Exhibit (PG&E-11):
- a. The proposed attrition adjustments for 2024, 2025, and 2026 for the electric and gas distribution and electric generation functions are just and reasonable and should be approved, as described in Exhibit (PG&E-11), Chapter 1; and
 - b. The proposal to implement the annual adjustments through the Annual Electric True-Up and Annual Gas True-Up advice letters should be approved as described in Exhibit (PG&E-11), Chapter 1.
11. With respect to PG&E's General Report set forth in Exhibit (PG&E-12):
- a. The proposed elimination of and modifications to reporting requirements should be approved, as described in Exhibit (PG&E-12), Chapter 6.
 - b. The creation, modification, or closure of balancing and memorandum accounts listed on Attachment B to this Application should be approved, as described in Exhibit (PG&E-12), Chapter 7.
 - c. PG&E's total capital and expense costs of \$273.8 million incurred for the Mobile Home Park Pilot Program projects completed from January 1, 2018 through December 31, 2020, as described in Exhibit (PG&E-12), Chapter 8 were reasonable and should be approved.

G. Relevant Safety Considerations – Rule 2.1 (c)

Rule 2.1(c) requires utilities to clearly state the relevant safety considerations in their applications. Nothing is more important to PG&E than the safety of our customers, employees, contractors, and the communities we serve. It is our top priority. In PG&E's 2023 GRC, we propose policies and programs to further PG&E's delivery of safe and reliable energy. We addresses public and

workforce safety throughout our prepared testimony including: (PG&E-1), Chapter 1, Introduction to GRC, Chapter 1, Risk Assessment and Mitigation; (PG&E-2), Chapter 2, Safety Policy; (PG&E-3), Chapter 3, Gas Operations Risk Management; (PG&E-4), Chapter 3, Electric Operations Risk Management; (PG&E-5), Chapter 2, Energy Supply Risk Management; and (PG&E-7), Chapter 1, Enterprise Health and Safety. Public Safety is also addressed throughout the Electric, Gas, and Energy Supply exhibits.

H. Proposed Schedule - Rule 2.1(c)

1. Track One Schedule

The Rate Case Plan identifies certain activities associated with processing a GRC and specifies the dates by which these activities should occur. PG&E's proposed schedule, which tracks the Rate Case Plan schedule in D.20-01-002, Appendices A and B, is set forth below. PG&E used the durations in this decision to calculate the milestone dates.

PG&E also proposes a modification to the Rate Case Plan schedule to allow PG&E to provide supplementary testimony and potentially update the forecasts for the following three issues by August 30, 2021.

First, PG&E requests an opportunity to provide an update to its Real Estate testimony to reflect the Commission's decision in PG&E's application proceeding regarding the sale of its General Office complex in San Francisco and move to Oakland.^{40/} This update would supplement testimony in Exhibit (PG&E-7), Chapter 5, Corporate Real Estate.

Second, PG&E also requests an opportunity to provide supplemental testimony on the accounting treatment of costs incurred to retest transmission pipelines to comply with federal safety standards. This update may involve categorizing certain testing costs as capital that are now included in our GRC testimony as expense. This update would supplement testimony in Exhibit (PG&E-3), Chapter 5, Asset Family – Transmission Pipe.

Third, PG&E requests the ability to update forecasts and testimony to reflect the approval of the California Geologic Energy Management Division received on June 15, 2021 of our natural gas storage

^{40/} E-mail Ruling Modifying Procedural Schedule (May 28, 2021) A.20-09-018.

plan. This update would supplement testimony in Exhibit (PG&E-3), Chapter 5, Asset Family – Transmission Pipe and Chapter 7 – Asset Family, Storage.

PG&E proposes the following schedule for track one of this proceeding:

TRACK 1 SCHEDULE	
Activity	Date
GRC application, testimony, and workpapers ^{41/}	June 30, 2021
Public workshop on GRC application	July 15, 2021
Protests and responses to GRC application, pursuant to Rule 2.6(a) (est.)	August 6, 2021
Reply to protests and responses	August 16, 2021
Prehearing Conference	August 16, 2021
PG&E's supplemental testimony on real estate and gas transmission and storage.	August 30, 2021
Scoping Memo of Assigned Commissioner	September 28, 2021
Public Participation Hearings	To be decided
Public Advocates Office and Intervenor Testimony	January 31, 2022
Concurrent Rebuttal Testimony	March 17, 2022
Last Day to Meet and Confer [Rule 13.9]	March 28, 2022
Last day to propound discovery	April 1, 2022
Evidentiary hearings	April 11 to May 2, 2022
Joint Comparison Exhibit	To be decided
Update testimony if needed	To be decided
Opening Briefs	June 6, 2022
Reply Briefs	June 27, 2022
Status conference, proceeding submitted for Commission decision [Rule 13.15(a)]	September 19, 2022
Proposed Decision by:	December 19, 2022

PG&E will, as in prior GRCs, file a motion to request an order that would make the revenue requirements and resolution of other related issues the Commission will determine in Track 1 of this

^{41/} PG&E will upload its prepared written testimony to the Commission's website in accordance with Rule 13.7(f) of the Commission's Rules after the Docket Office assigns an application number.

proceeding effective January 1, 2023. We are committed to taking steps to accelerate and streamline this proceeding. In this regard, PG&E is open to having more than the single workshop required by the Rate Case Plan. We anticipate that the workshops will, like those offered by PG&E during its prior GRCs, provide parties with a roadmap of the filing and summarize the contents of the exhibits. PG&E expects that the subsequent workshops could cover topics such as PG&E’s risk showing and other topics of interest to parties.

2. Tracks Two and Three Schedules

In addition to our 2023-2026 forecasts, we also propose two additional tracks focused on reasonableness reviews for 2021 and 2022 recorded costs. Tracks 2 and 3 are proposed to facilitate review of costs recorded in the Wildfire Mitigation Plan Memorandum Account, Fire Risk Mitigation Memorandum Account,^{42/} and several memorandum and balancing accounts for Gas Operations approved in the 2015 and 2019 GT&S Rate Case Decisions for which the Commission requires reasonableness review in the next rate case.^{43/} These tracks could also include other recorded costs requiring reasonableness review for the efficiency of the Commission and parties.

Below are proposed schedules for Tracks 2 and 3 of this proceeding.

TRACK 2 – REVIEW 2021 RECORDED COSTS	
Activity	Date
PG&E filing and testimony	July 22, 2022
Public Advocates & intervenors testimony	November 14, 2022
Rebuttal testimony	December 14, 2022
Evidentiary hearings	January 3 - 5, 2023
Opening Briefs	January 17, 2023
Reply Briefs	February 3, 2023

^{42/} Pub. Util. Code §§ 8386.4 (b)(1) and (2).

^{43/} D.19-09-025, *mimeo*, pp. 331-333, OPs 62, 63, 64, 65, 66, 68, and 74.

TRACK 3 – REVIEW 2022 RECORDED COSTS	
Activity	Date
PG&E filing and testimony	July 21, 2023
Public Advocates & intervenors testimony	November 14, 2023
Rebuttal testimony	December 15, 2023
Evidentiary hearings	January 3 - 5, 2024
Opening Briefs	January 17, 2024
Reply Briefs	February 5, 2024

I. Articles of Incorporation - Rule 2.2

PG&E is, and since October 10, 1905, has been, an operating public utility corporation organized under California law. It is engaged principally in the business of furnishing electric and gas services in California. A certified copy of PG&E's Amended and Restated Articles of Incorporation, effective June 22, 2020, was filed with the Commission on July 1, 2020, with PG&E's Application 20-07-002. These articles are incorporated herein by reference pursuant to Rule 2.2 of the Commission's Rules.

J. Balance Sheet and Income Statement - Rule 3.2(a)(1)

PG&E's balance sheet and an income statement for the period ending March 31, 2021, were filed with the Commission on June 1, 2021, as Exhibit A to Application 21-06-001, and are incorporated herein by reference.

K. Statement of Presently Effective Rates - Rule 3.2(a)(2)

PG&E's presently effective electric rates as of March 1, 2021, were filed with the Commission on June 1, 2021 as Exhibit B to Application 21-06-001. The rates are incorporated herein by reference. The presently effective gas rates PG&E proposes to modify are appended as Attachment E to this Application.

L. Statement of Proposed Changes and Results of Operations at Proposed Rates - Rule 3.2(a)(3)

The proposed changes and the Results of Operations at Proposed Rates are set forth in Attachments F and G to this Application.

M. General Description of PG&E’s Electric and Gas Department Plant – Rule 3.2(a)(4)

A general description of PG&E’s Electric Department and Gas Department properties, their original cost, and the depreciation reserve applied to the properties are shown in Attachment H of this Application.

N. Summary of Earnings - Rule 3.2(a)(5)

The summary of revenues, expenses, rate base, and rate of return for the recorded year 2020 is appended as Attachment I of this Application.

O. Revenues at Present Rates and Estimated for 2023 By Department – Rule 3.2(a)(6)

PG&E’s rates and charges for electric and gas service are set forth in PG&E’s electric and gas tariffs on file with the Commission. The Commission has approved these tariffs in decisions, orders, and resolutions. PG&E also presents in Table 7 below an estimate of returns.^{44/}

Table 7
Estimated Returns at Present Rates

2023				
	Electric Distribution AB 1054	Electric Distribution Non-AB 1054	Gas Operations	Power Generation
Return on Rate Base	1.16%	-0.28%	3.86%	6.95%
Return on Common Equity	N/A	-4.40%	3.57%	9.51%

PG&E used the authorized cost of capital rates adopted in D.19-12-056 in its earnings calculations, consistent with Commission requirements “to use the most recently authorized rate of return in its calculations supporting its results of operations presentation.”^{45/}

AB 1054 precludes California’s three large electrical corporations from including in their respective equity rate bases the collective first \$5 billion of capital expenditures incurred pursuant to a Commission-approved wildfire mitigation plan.^{46/} PG&E’s share of the \$5 billion total pursuant to the

^{44/} See Exhibit (PG&E-10) Appendix Tables A-3 and A-4.

^{45/} D.07-07-004, *mimeo*, Appendix A, p. A-30, ¶ 2.

^{46/} Pub. Util. Code § 8386.3(e); For a further description of PG&E’s compliance with Pub. Util. Code § 8386.3(e), see Exhibit (PG&E 10), Chapter 15 (Electric and Gas Distribution, Electric Generation, Gas Transmission and Storage Rate Base) and Chapter 17 (Calculation of Revenue Requirement).

current statutory allocation metric^{47/} is \$3.2 billion. PG&E is on track to expend \$3.2 billion in wildfire mitigation capital on electric distribution assets by 2022, both through its spending approved in the 2020 GRC and recorded incremental expenditures for 2021 and 2022 for which PG&E is seeking reasonableness review in this GRC. The exact point at which this threshold will be reached will be determined later and reported in PG&E's Annual Electric True Up advice letter, as required by the 2020 GRC Decision.^{48/} PG&E demonstrates in Exhibit (PG&E-10), Chapter 15 that it will reach \$3.21 billion in 2022 and future wildfire mitigation capital for expenditures beyond the \$3.21 billion should earn a rate of return on the full cost of capital. PG&E has forecast approximately \$1.15 billion of AB1054 capital expenditures in this GRC that are 100 percent debt financed and not earning an equity return. As required in the 2020 GRC decision, PG&E will adjust its GRC and balancing account revenue requirements for these expenditures following the issuance of Recovery Bonds as part of its Annual Electric True-up each year, or as otherwise determined by the Commission in future securitization decisions.^{49/}

P. Statement of Election of Method of Computing Depreciation Deduction for Federal Income Tax - Rule 3.2(a)(7)

A statement of the method of computing the depreciation deduction for federal income tax purposes is included in Attachment J.

Q. Most Recent Proxy Statement - Rule 3.2(a)(8)

PG&E's most recent proxy statement dated April 8, 2021, was filed with the Commission on June 1, 2021 as Exhibit D to Application 21-06-001. The proxy statement is incorporated herein by reference.

R. Type of Rate Change Requested - Rule 3.2(a) (10)

This proposed rate change reflects changes in PG&E's base revenues to reflect the costs PG&E incurs to own, operate, and maintain its gas and electric plant and to enable PG&E to provide service to its customers.

^{47/} Pub. Util. Code § 3280(n)(2) assigns 64.2 percent of the five billion dollars to PG&E, subject to modification by the wildfire administrator.

^{48/} D.20-12-005, p. 127.

^{49/} D.20-12-005, p. 127.

S. Notice and Service of Application - Rule 3.2(b)-(d)

PG&E will, within 20 days of filing this Application, mail a notice stating in general terms the proposed revenues, rate changes, and ratemaking mechanisms required in this Application to the parties listed in Attachment K, including the State of California and cities and counties served by PG&E. In accordance with Rule 1.9(d), a Notice of Availability of the Application, Testimony, and Workpapers is being served on the parties of record in PG&E's 2019 GT&S (A.17-11-009), PG&E's 2020 GRC (A.18-12-009) and PG&E's RAMP proceeding (A.20-06-012).

PG&E will publish in newspapers of general circulation in each county in its service area a notice of filing this Application. PG&E will also include notices with the regular bills mailed or e-mailed to all customers affected by the proposed changes.

T. Attachment List and Statement of Readiness

PG&E is ready to proceed with this case based on the testimony of witnesses regarding the facts and data contained in the accompanying attachments in support of the revenue request set forth in this Application. A list of PG&E's testimony by exhibit and chapter number is included as Attachment C.

VII. CONCLUSION AND REQUEST FOR RELIEF

PG&E requests that the Commission issue appropriate orders:

1. Finding that the proposed revenue requirement for the electric distribution function in 2023 and related proposals are just and reasonable and that PG&E may reflect the adopted electric distribution revenue requirement in rates effective January 1, 2023.
2. Finding that the proposed revenue requirement for the gas distribution, transmission, and storage function in 2023 and related proposals are just and reasonable and that PG&E may reflect the adopted gas distribution, transmission, and storage revenue requirement in rates effective January 1, 2023.
3. Finding that the proposed revenue requirement for the electric generation function in 2023 and related proposals are just and reasonable and that PG&E may reflect the adopted electric generation revenue requirement in rates effective January 1, 2023.

4. Approving as reasonable PG&E's proposals for the creation, modification, or closure of balancing and memorandum accounts summarized in Attachment B to this Application;
5. Approving as just and reasonable the 2019 and 2020 incremental recorded costs in the various wildfire mitigation and gas transmission balancing and memorandum accounts identified in Attachment B to this Application and authorize those costs to be placed in customers rates consistent with PG&E's request;
6. Rendering Findings of Fact and Conclusions of Law and issuing Orders consistent with the materials accompanying this Application;
7. Establishing a schedule for the remainder of this proceeding pursuant to the Commission's Rate Case Plan and issuing other orders that will authorize the requested relief to become effective no later than January 1, 2023; and
8. Granting such additional relief as the Commission may deem just and proper.

Respectfully submitted,

PACIFIC GAS AND ELECTRIC COMPANY

By: /s/ Mary A. Gandesbery
MARY A. GANDESBERY

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Attorney for
PACIFIC GAS AND ELECTRIC COMPANY

Dated: June 30, 2021

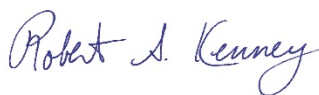
VERIFICATION

I, the undersigned, say:

I am an officer of PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, and am authorized, pursuant to Code of Civil Procedure Section 466, paragraph 3, to make this verification for and on behalf of said corporation, and I make this verification for that reason; I have read the foregoing pleading and I am informed and believe the matters therein are true and on that ground, I allege that the matters stated therein are true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at San Francisco, California, on June 29, 2021.

A handwritten signature in blue ink that reads "Robert S. Kenney". The signature is written in a cursive, flowing style.

Robert S. Kenney
Vice President, Regulatory and External Affairs
Pacific Gas and Electric Company

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT A
CERTIFICATION OF ADAM WRIGHT

**ASSEMBLY BILL 1054 CERTIFICATION
(PUBLIC UTILITIES CODE SECTION 8386.4)**

1. I am the Executive Vice President of Operations and Chief Operating Officer of Pacific Gas and Electric Company (PG&E).
2. I certify that PG&E has not, in a previous proceeding, received authorization from the California Public Utilities Commission to recover the costs of the activities described in PG&E's Wildfire Mitigation Plans (WMP) that are sought in this 2023 General Rate Case (GRC) application.
3. In the 2020 GRC, the Commission approved a revenue requirement for PG&E's wildfire mitigation costs for the 2020 to 2022 period to be recorded in a new two-way Wildfire Mitigation Balancing Account (WMBA). In this GRC, PG&E is again requesting an authorized revenue requirement for wildfire mitigation programs and activities for the 2023 to 2026 period to be recovered through the WMBA on a forecast basis, as discussed in testimony in Exhibit (PG&E-4). The costs PG&E is seeking to recover in this GRC are incremental to the amounts authorized by the Commission in PG&E's 2020 General Rate Case (Application 18-12-009) for the WMBA. To the extent PG&E spends less than the full amounts the Commission authorized for the WMBA at the conclusion of the 2020-2022 GRC period, PG&E will return the revenue requirement for those amounts to customers in rates. In this way, customers will not pay twice for the same work.
4. PG&E is also seeking cost recovery of certain incremental recorded wildfire mitigation costs for the 2020-2022 period. PG&E is requesting reasonableness review and recovery of 2020 costs recorded in two wildfire mitigation-related memorandum accounts: the Wildfire Mitigation Plan Memorandum Account (WMPMA) and the Fire Risk Reduction Memorandum Account (FRMMA).^{1/} PG&E will also request recovery of costs that will be recorded in the WMPMA and the FRMMA in 2021 and 2022 as part of reasonableness

^{1/} See Exhibit (PG&E-4), Chapter 2A.

reviews to be completed in proposed second and third tracks of this proceeding. These costs are incremental to the costs authorized by the Commission in the 2020 GRC.

5. PG&E is presenting testimony reflecting its reasoned position on which costs are incremental, but I recognize that whether a particular cost is incremental may be contested and that the Commission will make the ultimate determination. My certification therefore reflects my belief that PG&E's position on which costs are eligible for rate recovery is and will be reasonable; and is based on PG&E's interpretation and understanding of California Public Utilities Code Section 8386.4 and information from PG&E employees on whom I rely for their knowledge about the details of these issues.

Executed this 29th day of June 2021 at San Ramon, California.



Adam Wright
Executive Vice President of Operations and
Chief Operating Officer
PACIFIC GAS AND ELECTRIC COMPANY

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT B
BALANCING AND MEMORANDUM ACCOUNTS

ATTACHMENT B

**SUMMARY OF PG&E'S BALANCING AND MEMORANDUM
ACCOUNT PROPOSALS**

PG&E requests the Commission to approve its various balancing and memorandum account proposals for the accounts listed below:

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
1.	Adjustment Mechanism for Costs Determined in Other Proceedings	AMCDOP	Exh. 12, Chapter 7	Table 7-3			X		
2.	Alternating Current Interference Balancing Account	ACIBA	Exh. 3, Chapter 9	Table 7-4					X
3.	Atmospheric Corrosion Balancing Account	ACBA	Exh. 3, Chapter 9	Table 7-4					X

¹ See pro forma preliminary statements in Exhibit 12, Chapter 7, Attachment A.

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
4.	Avoided Costs Calculator Update Memorandum Account	ACCUMA	Exh. 4, Chapter 21, WP 21-43	Table 7-2	X	X			
5.	Balancing Charge Account	BCA	Exh. 12, Chapter 7	Table 7-1		X			
6.	Below-Ground Storage Decommissioning Balancing Account	BGSDBA	Exh. 3, Chapter 7 Exh. 10, Chapter 11	Table 7-4					X
7.	California Distributed Generation Statistics Website Memorandum Account	CDGSWMA	Exh. 6, Chapter 2, Attachment C	Table 7-2 Table 7-4	X				X
8.	Casings Program Balancing Account	CPBA	Exh. 3, Chapter 9	Table 7-4					X

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
9.	Catastrophic Event Straight-Time Labor Balancing Account	CESTLBA	Exh. 4, Chapter 6	Section B.3.a.				X	
10.	Core Firm Storage Account	CFSA	Exh. 12, Chapter 7	Section B.1.a.		X			
11.	Core Fixed Cost Account	CFCA	Exh. 12, Chapter 7	Section B.1.a.		X			
12.	Core Pipeline Demand Charge Account	CPDCA	Exh. 12, Chapter 7	Section B.1.a.		X			
13.	Critical Documents Program Memorandum Account	CDPMA	Exh. 3, Chapter 6, Attachment B	Table 7-2, Table 7-4	X				X
14.	Cushion Gas Memorandum Account	CGMA	Exh. 3, Chapter 7	Table 7-4					X

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
15.	Dairy Biomethane Solicitation Memorandum Account	DBSMA	Exh. 3, Chapter 14, Attachment A	Table 7-2, Table 7-4	X				X
16.	Department of Energy Litigation Balancing Account	DOELBA	Exh. 5, Chapter 8 Exh. 5, Chapter 3	Table 7-3			X		
17.	Diablo Canyon Retirement Balancing Account	DCRBA	Exh. 5, Chapter 8	Table 7-4					X
18.	Dimmable Streetlight Implementation Memorandum Account	DSIMA	Exh. 12, Chapter 7	Table 7-1		X			
19.	Distributed Energy Resources Distribution Deferral Account	DERDDA	Exh. 4, Chapter 21	Table 7-3			X		

	Full Name of Account	Acronym	Testimony Reference ¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
20.	Distribution Resources Plan Tools Memorandum Account	DRPTMA	Exh. 4, Chapter 21, WP 21-35	Table 7-2	X	X			
21.	Distribution Revenue Adjustment Mechanism	DRAM	Exh. 12, Chapter 7	Section B.1.a.		X			
22.	Energy Resource Recovery Account	ERRA	Exh. 12, Chapter 7	Section B.1.a.		X			
23.	Engineering Critical Assessment Balancing Account	ECABA	Exh. 3, Chapter 6	Table 7-4					X
24.	Fire Risk Mitigation Memorandum Account ²	FRMMA	Exh. 4, Chapter 2, Attachment A	Table 7-2	X	X			

² See Table 2A-1 of Exhibit (PG&E-4), Ch., Attachment A for a list of chapters that include a WMPMA and/or FRMMA reasonableness review of specific costs in the 2023 GRC.

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
25.	Gas Statutes, Regulations, and Rules Memorandum Account	GSRRMA	Exh. 3, Chapter 5, Attachment C	Table 7-1, Table 7-2	X	X			
26.	Gas Storage Balancing Account	GSBA	Exh. 3, Chapter 7, Attachment A	Table 7-1, Table 7-2	X	X			
27.	Gas Transmission and Storage Memorandum Account	GT SMA	Exh. 12, Chapter 7	Table 7-3			X		
28.	Gas Transmission and Storage Revenue Sharing Mechanism	GT SR SM	Exh. 12, Chapter 7	Section B.1.a.		X			
29.	General Rate Case Memorandum Accounts	GRCMA	Exh. 12, Chapter 7	Table 7-3			X		
30.	Helms Capacity Memorandum Account	HCMA	Exh. 5, Chapter 8	Section B.3.b.				X	

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
31.	Hydro Licensing Balancing Account	HLBA	Exh. 5, Chapter 8	Table 7-3			X		
32.	Hydrostatic Testing Balancing Account	HTBA	Exh. 3, Chapter 5	Table 7-4					X
33.	In-Line Inspection Balancing Account	ILIBA	Exh. 3, Chapter 5	Table 7-4					X
34.	In-Line Inspection Memorandum Account	ILIMA	Exh. 3, Chapter 5, Attachment A	Table 7-2, Table 7-4	X				X
35.	Internal Corrosion Balancing Account	ICBA	Exh. 3, Chapter 9	Table 7-4					X
36.	Internal Corrosion Direct Assessment Memorandum Account	ICDAMA	Exh. 3, Chapter 5, Attachment B	Table 7-2, Table 7-4	X				X

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
37.	Line 407 Memorandum Account	L407MA	Exh. 3, Chapter 11, Attachment A	Table 7-1, Table 7-2	X	X			
38.	Locate and Mark Memorandum Account	LMMA	Exh. 3, Chapter 8	Table 7-4					X
39.	Major Emergency Balancing Account	MEBA	Exh. 4, Chapter 6	Table 7-1		X			
40.	Measurement and Control Over-Pressure Protection Memorandum Account	MCOPPMA	Exh. 3, Chapter 6, Attachment A	Table 7-2, Table 7-4	X				X
41.	Measurement and Control Station Rebuilds Balancing Account	MCSRBA	Exh. 3, Chapter 6	Table 7-4					X

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
42.	New Environmental Regulations Balancing Account	NERBA	Exh. 3, Chapter 10	Table 7-1		X			
43.	Noncore Customer Class Charge Account	NCA	Exh. 12, Chapter 7	Section B.1.a.		X			
44.	Nuclear Regulatory Commission Rulemaking Balancing Account	NRCRBA	Exh. 5, Chapter 3	Table 7-4					X
45.	Officer Compensation Memorandum Accounts	OCMA	Exh. 12, Chapter 7	Table 7-1		X			
46.	Physical Security Balancing Account	PSBA	Exh. 3, Chapter 6	Table 7-4					X

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
47.	Portfolio Allocation Balancing Account	PABA	Exh. 12, Chapter 7	Section B.1.a.		X			
48.	Rate Base Adjustments Memorandum Account	RBAMA	Exh. 12, Chapter 7	Table 7-4					X
49.	Risk Transfer Balancing Accounts	RTBA	Exh. 9, Chapter 3	Table 7-3			X		
50.	Root Cause Analysis Memorandum Account	RCAMA	Exh. 3, Chapter 5	Table 7-4					X
51.	Routine Compression and Processing Memorandum Account	RCPMA	Exh. 3, Chapter 6	Table 7-4					X
52.	Rule 20A Balancing Account	RBA	Exh. 4, Chapter 19	Table 7-1		X			

	Full Name of Account	Acronym	Testimony Reference¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
53.	Tax Memorandum Accounts	TMA	Exh. 10, Chapter 13	Table 7-1		X			
54.	Transmission Integrity Management Program Balancing Account	TIMPBA	Exh. 3, Chapter 5	Table 7-3			X		
55.	Transmission Integrity Management Program Memorandum Account	TIMPMA	Exh. 3, Chapter 5, Attachment D	Table 7-2, Table 7-4	X				X
56.	Transportation Electrification Balancing Account	TEBA	Exh. 6, Chapter 2	Table 7-3			X		
57.	Vegetation Management Balancing Account	VMBA	Exh. 4, Chapter 9	Table 7-3			X		

	Full Name of Account	Acronym	Testimony Reference ¹	Exh. 12, Chapter 7 Reference	Reasonableness Review Requested	Continue Without Revision	Continue with Revision	New Account	Close
58.	Wildfire Mitigation Balancing Account	WMBA	Exh. 4, Chapter 4	Table 7-3			X		
59.	Wildfire Mitigation Plan Memorandum Account ³	WMPMA	Exh. 4, Chapter 2, Attachment A	Table 7-2	X	X			
60.	Z-Factor Memorandum Accounts	ZFMA	Exh. 11, Chapter 2	Table 7-3			X		

³See Table 2A-1 of Exhibit (PG&E-4), Ch., Attachment A for a list of chapters that include a WMPMA and/or FRMMA reasonableness review of specific costs in the 2023 GRC.

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT C
SUPPORTING TESTIMONY AND WORKPAPERS

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER**

Exhibit and Chapter	Title	Witness
(PG&E-1) – Summary of PG&E's 2023 General Rate Case		
(PG&E-1), Chapter 1	Introduction	Robert S. Kenney
(PG&E-1), Chapter 2	Summary of PG&E's 2023 General Rate Case	Shilpa Ramaiya
(PG&E-2) – Risk Management, Safety, Operating Rhythm, and Climate		
(PG&E-2), Chapter 1	Enterprise and Operational Risk Management Program	Sumeet Singh
(PG&E-2), Chapter 2	Safety Policy	Francisco Benavides
(PG&E-2), Chapter 3	Operating Rhythm	Stephanie Williams
(PG&E-2), Chapter 4	Climate Resilience	Heather Rock
(PG&E-3) – Gas Operations		
(PG&E-3), Chapter 1	Gas Operations Policy and Introduction	Christine Cowsert
(PG&E-3), Chapter 2	Summary of Request and Investment Planning	Thomas Fiore
(PG&E-3), Chapter 3	Gas Operations Risk Management	Vincent Tanguay
(PG&E-3), Chapter 4	Asset Family – Distribution Mains and Services	Mike Kerans
(PG&E-3), Chapter 5	Asset Family – Transmission Pipe	Bennie B. Barnes
(PG&E-3), Chapter 5, Attachment A	Recovery of Costs Recorded in the In-Line Inspection Memorandum Account (ILIMA)	Bennie B. Barnes
(PG&E-3), Chapter 5, Attachment B	Recovery of Costs Recorded in the Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)	Bennie B. Barnes

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-3) – Gas Operations (Continued)		
(PG&E-3), Chapter 5, Attachment C	Recovery of Costs Recorded in the Gas Statutes, Regulations, and Rules Memorandum Account (GSRRMA)	Bennie B. Barnes
(PG&E-3), Chapter 5, Attachment D	Recovery of Costs Recorded in the Transmission Integrity Management Program (TIMP) Memorandum Account (TIMPMA)	Bennie B. Barnes
(PG&E-3), Chapter 6	Asset Family – Facilities	Terry White
(PG&E-3), Chapter 6, Attachment A	Recovery of Costs Recorded in the M&C Station Overpressure Protection Memorandum Account (MCOPPMA)	Terry White
(PG&E-3), Chapter, Attachment B	Recovery of Costs Recorded in the Critical Documents Program Memorandum Account (CDPMA)	Terry White
(PG&E-3), Chapter 7	Asset Family – Storage	Roger A. Graham Lucy Redmond
(PG&E-3), Chapter 7, Attachment A	Recovery of Costs Recorded in the Gas Storage Balancing Account (GSBA)	Lucy Redmond
(PG&E-3), Chapter 7, Attachment B	2021 Revised Implementation Plan – January 15, 2021	Lucy Redmond
(PG&E-3), Chapter 8	Gas Operations and Maintenance	Jason Klemm
(PG&E-3), Chapter 9	Corrosion Control	David McQuilling
(PG&E-3), Chapter 10	Leak Management	Erik Kurtz
(PG&E-3), Chapter 11	Gas System Operations	Daniel Menegus

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-3) – Gas Operations (Continued)		
(PG&E-3), Chapter 11, Attachment A	Recovery of Costs Recorded in the Line 407 Memorandum Account (L407MA)	Daniel Menegus
(PG&E-3), Chapter 12	Gas Technology	Darrell Feldman
(PG&E-3), Chapter 13	Other Gas Operations Support	Thomas Fiore
(PG&E-3), Chapter 14	New Business and Work at the Request of Others	Jeff Gravelle
(PG&E-3), Chapter 14, Attachment A	Recovery of Costs Recorded in the Dairy Biomethane Solicitation Memorandum Account (DBSMA)	Jeff Gravelle
(PG&E-4) – Electric Distribution		
(PG&E-4), Chapter 1	Electric Distribution Policy and Introduction	Debbie W. Powell
(PG&E-4), Chapter 2	Electric Distribution Forecast and Investment Planning	Tatjana Rmus
(PG&E-4), Chapter 2, Attachment A	Overview and Demonstration of Incrementality for the Recovery of Costs Recorded in the Wildfire Mitigation Plan Memorandum Account and Fire Risk Mitigation Memorandum Account	Matthew Whorton
(PG&E-4), Chapter 3	Electric Distribution Risk Management	Paul McGregor
(PG&E-4), Chapter 4	Wildfire Risk Mitigations	Matthew T. Pender
(PG&E-4), Chapter 4.1	Situational Awareness and Forecasting	Ben Almario
(PG&E-4), Chapter 4.2	PSPS Operations	Shawn Holder

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-4) – Electric Distribution (Continued)		
(PG&E-4), Chapter 4.3	System Hardening, Enhanced Automation, and PSPS Impact Mitigations	Mark Esguerra
(PG&E-4), Chapter 4.3, Attachment A	Recovery of System Hardening, Enhanced Automation, and PSPS Impact Mitigations Recorded in the Wildfire Mitigation Plan Memorandum Account and Fire Risk Mitigation Memorandum Account	Mark Esguerra
(PG&E-4), Chapter 4.4	Community Wildfire Safety Program PMO	Matthew T. Pender
(PG&E-4), Chapter 4.4, Attachment A	Recovery of Community Wildfire Safety Program PMO Costs Recorded In the Fire Risk Mitigation Memorandum Account	Matthew T. Pender
(PG&E-4), Chapter 4.5	Information Technology for Wildfire Mitigations	Tahir Paroo
(PG&E-4), Chapter 4.5, Attachment A	Recovery of Information Technology Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Tahir Paroo
(PG&E-4), Chapter 5	Emergency Preparedness and Response	Angelina M. Gibson
(PG&E-4), Chapter 6	Electric Emergency Recovery	Angelina M. Gibson Marcus Wendler
(PG&E-4), Chapter 6, Attachment A	Recovery of Electric Emergency Recovery Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Marcus Wendler
(PG&E-4), Chapter 7	Distribution System Operations	Kari Chester

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-4) – Electric Distribution (Continued)		
(PG&E-4), Chapter 8	Field Metering	Craig W. Kurtz
(PG&E-4), Chapter 9	Vegetation Management	Kamran Rasheed
(PG&E-4), Chapter 10	Overhead and Underground Electric Asset Inspections	Mark Esguerra
(PG&E-4), Chapter 10, Attachment A	Recovery of Overhead Electric Asset Inspections Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Mark Esguerra
(PG&E-4), Chapter 11	Overhead and Underground Electric Distribution Maintenance	Deanna (Trish) Fabris
(PG&E-4), Chapter 11, Attachment A	Recovery of Overhead Electric Distribution Maintenance Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Deanna (Trish) Fabris
(PG&E-4), Chapter 12	Pole Asset Management	Jeffrey P. Borders
(PG&E-4), Chapter 12, Attachment A	Recovery of Pole Asset Management Costs Recorded In the Wildfire Mitigation Plan Memorandum Account	Jeffrey P. Borders
(PG&E-4), Chapter 13	Overhead and Underground Asset Management and Reliability	Jeffrey P. Borders
(PG&E-4), Chapter 14	Network Asset Management	Jeffrey P. Borders
(PG&E-4), Chapter 15	Substation Asset Management	Maria P. Ly
(PG&E-4), Chapter 15, Attachment A	Recovery of Substation Asset Management Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Maria P. Ly
(PG&E-4), Chapter 16	Distribution System Automation and Protection	David Carroll

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-4) – Electric Distribution (Continued)		
(PG&E-4), Chapter 17	Electric Distribution Capacity, Engineering, and Planning	Satvir Nagra
(PG&E-4), Chapter 18	New Business and Work at the Request of Others	Josh Jones
(PG&E-4), Chapter 19	Rule 20A	Tamon Norimoto
(PG&E-4), Chapter 20	Electric Distribution Data Management and Technology	Jadwindar Singh
(PG&E-4), Chapter 21	Integrated Grid Platform and Grid Modernization Plan	Quinn Nakayama Elaine Reusing
(PG&E-4), Chapter 21, Attachment 21A	Grid Modernization Plan - 10 Year Vision	Quinn Nakayama
(PG&E-4), Chapter 21, Attachment 21A1	Grid Modernization Plan - Upgrades Initiated or Completed to Date	Quinn Nakayama
(PG&E-4), Chapter 21, Attachment 21A2	DER-Related Research, Development and Demonstration (RD&D) Projects	Quinn Nakayama
(PG&E-4), Chapter 21, Attachment 21A3	Community Microgrid Enablement Program Evaluation	Quinn Nakayama
(PG&E-4), Chapter 22	Electric Distribution Support Activities	Tatjana Rmus
(PG&E-4), Chapter 23	Community Rebuild Program	Marcela Fox
(PG&E-4), Appendix A	Confidential Costs for the Elkhorn Battery Energy Storage System	Quinn Nakayama
(PG&E-5) – Energy Supply		
(PG&E-5), Chapter 1	Energy Supply Summary	Gregory B. Bosscawen
(PG&E-5), Chapter 2	Energy Supply Risk Management	Eric Van Deuren Russell A. Prentice
(PG&E-5), Chapter 3	Nuclear Operations Costs	Thomas R. Baldwin

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-5) – Energy Supply (Continued)		
(PG&E-5), Chapter 4	Hydro Operations Costs	Eric Van Deuren
(PG&E-5), Chapter 4, Attachment A	PG&E's Generation System	Eric Van Deuren
(PG&E-5), Chapter 4, Attachment B	Recovery of Hydro Operations Costs Recorded in the Fire Risk Mitigation Memorandum Account	Eric Van Deuren
(PG&E-5), Chapter 5	Natural Gas and Solar Generation Operations Costs	Steve Royall
(PG&E-5), Chapter 6	Energy Procurement Administration Costs	Candice K. Chan
(PG&E-5), Chapter 7	Energy Supply Technology Programs	Dana Longmire
(PG&E-5), Chapter 8	Energy Supply Ratemaking	Rebecca R. Doidge
(PG&E-6) – Customer and Communications		
(PG&E-6), Chapter 1	Customer and Communications Summary	Meghan Dewey
(PG&E-6), Chapter 1A	Regional Vice Presidents	Matthew Plummer
(PG&E-6), Chapter 2	Customer Engagement	Victor G. Baker
(PG&E-6), Chapter 2, Attachment A	Memorandum of Understanding Between Small Business Utility Advocates and Pacific Gas and Electric Company on Small Business Customer Engagement	Victor G. Baker

**PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
INDEX BY EXHIBIT AND CHAPTER
(CONTINUED)**

Exhibit and Chapter	Title	Witness
(PG&E-6) – Customer and Communications (Continued)		
(PG&E-6), Chapter 2, Attachment B	Memorandum of Understanding Between Center For Accessible Technology and Pacific Gas and Electric Company on Accessibility Improvements for Disabled Customers	Victor G. Baker
(PG&E-6), Chapter 2, Attachment C	Recovery of Costs Recorded in the California Distributed Generation Statistics Website Memorandum Account	Victor G. Baker
(PG&E-6), Chapter 3	Pricing Products and Income- Qualified Programs	Emily Bartman Claire Coughlan
(PG&E-6), Chapter 3, Attachment A	Memorandum of Understanding Between National Diversity Coalition and Pacific Gas and Electric Company	Claire Coughlan
(PG&E-6), Chapter 4	Contact Centers, Customer Technology, and Digital Strategy	Matt Briel David Graham
(PG&E-6), Chapter 5	Customer Service Offices	Trish Williams
(PG&E-6), Chapter 6	Billing, Revenue, and Credit	Lorenzo Hagos
(PG&E-6), Chapter 7	Metering Services and Engineering	Earle Davis
(PG&E-6), Chapter 7, Attachment A	Smart Meter™ Cost Effectiveness Update	Alan Jones
(PG&E-6), Chapter 8	Compliance and Regulatory Strategy	Megan Ardell
(PG&E-6), Chapter 8, Attachment A	CPUC Covered Information Privacy and Security Assessment Report	Megan Ardell

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(PG&E-6), Chapter 9	Gas AMI Module Replacement	David Console
(PG&E-6), Chapter 10	Customer Care Technology Projects	Matthew Hedges
(PG&E-6), Chapter 11	Communications	Susan Martinez
(PG&E-6), Chapter 11, Attachment A	Recovery of Wildfire Communications Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Susan Martinez
(PG&E-7) – Shared Services and Information Technology		
(PG&E-7), Chapter 1	Enterprise Health and Safety	James Darnell
(PG&E-7), Chapter 1, Attachment A	Recovery of Enterprise Health and Safety Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	James Darnell
(PG&E-7), Chapter 1A	Occupational Health	Heather Hornbrook
(PG&E-7), Chapter 2	Transportation and Aviation Services	Michael A. Glover Christopher Steeb
(PG&E-7), Chapter 3	Materials	Lance C. Schultz
(PG&E-7), Chapter 4	Sourcing	David Kevane
(PG&E-7), Chapter 5	Real Estate	Thomas Crowley
(PG&E-7), Chapter 5, Attachment A	Recovery of Real Estate Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Thomas Crowley
(PG&E-7), Chapter 6	Land and Environmental Management	Andrew K. Williams
(PG&E-7), Chapter 6, Attachment A	Recovery of Land and Environmental Management Costs Recorded in the Wildfire Mitigation Plan Memorandum Account	Andrew K. Williams

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(PG&E-7), Chapter 7	Enterprise Records and Information Management and Enterprise Data Management	Gail Engstrom Ling Huang Erica Johnson
(PG&E-7), Chapter 8	Information Technology	Paul Nielsen Ajay Pathak
(PG&E-7), Chapter 9	Cyber and Corporate Security	James Murphy Martin Strasburger
(PG&E-7), Chapter 10	Geosciences	Jeffrey L. Bachhuber
(PG&E-7), Chapter 11	Enterprise Risk Management	Richard Ito
(PG&E-8) – Human Resources		
(PG&E-8), Chapter 1	Human Resources Overview	TBD
(PG&E-8), Chapter 2	HR Solutions and Services	TBD
(PG&E-8), Chapter 3	HR Service Delivery and Inclusion	TBD
(PG&E-8), Chapter 3A	Report on Diversity, Equity, and Inclusion	Glenda Scarbrough
(PG&E-8), Chapter 4	Compensation: STIP, Non-Qualified Retirement and Labor Escalation	Lisa Laanisto
(PG&E-8), Chapter 5	Employee Benefits	Ted Huntley Allison A. Neves
(PG&E-8), Chapter 6	PG&E Academy	Chris Pickett
(PG&E-8), Chapter 7	Total Compensation Study	Laura Dalzell Jelena Erhart Catherine Hartmann Patrick Moloney Andrew Neidinger

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(PG&E-9), Chapter 1	Introduction	Ivana E. Tamburrino
(PG&E-9), Chapter 2	Finance Organization Costs	Travis Britanik
(PG&E-9), Chapter 3	Risk, Audit, and Insurance Departments	Stephen J. Cairns
(PG&E-9), Chapter 4	Compliance and Ethics	Jennifer Andrews
(PG&E-9), Chapter 5	Regulatory Affairs	Megan Lawson
(PG&E-9), Chapter 6	Law Organization	William Manheim
(PG&E-9), Chapter 7	PG&E Corporation and PG&E Executive Offices; and Corporate Secretary Department Costs	William Manheim
(PG&E-9), Chapter 8	Corporate Affairs Costs	Susan Martinez
(PG&E-9), Chapter 9	Administrative and General Ratemaking Adjustments	Ivana E. Tamburrino
(PG&E-10) – Results of Operations		
(PG&E-10), Chapter 1	Introduction	Divya Raman
(PG&E-10), Chapter 1A	Cost Allocation	Bruce T. Smith
(PG&E-10), Chapter 2	SAP FERC Translation	Bryan G. Wong
(PG&E-10), Chapter 3	Electric Distribution O&M Expense	Bryan G. Wong
(PG&E-10), Chapter 4	Gas Distribution O&M Expense	Bryan G. Wong
(PG&E-10), Chapter 5	Customer Accounts Expense	Bryan G. Wong
(PG&E-10), Chapter 6	Generation O&M Expense	Bryan G. Wong
(PG&E-10), Chapter 7	Gas Transmission and Storage O&M Expense	Bryan G. Wong
(PG&E-10), Chapter 8	Administrative and General Expenses	Ivana E. Tamburrino
(PG&E-10), Chapter 9	Payroll and Other Taxes	Sanjay Solanki

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(PG&E-10), Chapter 11	Depreciation Reserve and Expense	Beatrix H. Greenwell
(PG&E-10), Chapter 12	Depreciation Study	Ned W. Allis
(PG&E-10), Chapter 12A	Gas Throughput Data	David B. Sawaya
(PG&E-10), Chapter 13	Income and Property Taxes	Jack A. Battin
(PG&E-10), Chapter 13, Attachment A	2023 GRC Tax Memorandum Account	Jack A. Battin
(PG&E-10), Chapter 14	Working Cash	Paul Hunt
(PG&E-10), Chapter 15	Electric and Gas Distribution, Electric Generation, Gas Transmission and Storage Rate Base	Pei Sue Ong
(PG&E-10), Chapter 16	Other Operating Revenues	Jenny Garboden
(PG&E-10), Chapter 17	Calculation of Revenue Requirement	Divya Raman
(PG&E-10), Appendix A	Detailed Results of Operations - Tables	Divya Raman
(PG&E-11) – Post Test-Year Ratemaking		
(PG&E-11), Chapter 1	Post Test-Year Ratemaking Proposal	Pei Sue Ong
(PG&E-11), Chapter 2	Attrition and Proposed Attrition Changes	Pei Sue Ong
(PG&E-11), Chapter 3	Rate Base Growth in Attrition Years and Related Costs	Pei Sue Ong
(PG&E-12) – General Report		
(PG&E-12), Chapter 1	Introduction	J. Conor Doyle
(PG&E-12), Chapter 2	Balance Sheet and Statement of Operations	Jennifer Garboden

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(PG&E-12), Chapter 4	Present and Illustrative Proposed Electric Rates	Benjamin Kolnowski
(PG&E-12), Chapter 4, Attachment A	Illustrative Proposed Revenue and Average Rates	Benjamin Kolnowski
(PG&E-12), Chapter 4, Attachment B	Illustrative Electric Bill Impacts	Benjamin Kolnowski
(PG&E-12), Chapter 5	Present and Illustrative Proposed Gas Rates – Transmission, Storage and End-User Gas Rates	Patricia C. Gideon Kenneth E. Niemi
(PG&E-12), Chapter 5, Attachment A	Illustrative End-User Tables	Kenneth E. Niemi
(PG&E-12), Chapter 5, Attachment B	Illustrative Gas Transmission and Storage Tables	Patricia C. Gideon
(PG&E-12), Chapter 5, Attachment C	Illustrative Gas Bill Impacts	Kenneth E. Niemi
(PG&E-12), Chapter 6	Compliance with Prior Commission Decisions	J. Conor Doyle
(PG&E-12), Chapter 7	Balancing Accounts	Lucy G. Fukui
(PG&E-12), Chapter 7, Attachment A	Pro Forma Preliminary Statements	Lucy G. Fukui
(PG&E-12), Chapter 8	Mobile Home Park Utility Upgrade Program	Ben Moffat
(PG&E-12), Chapter 8, Attachment A	Mobile Home Park Utility Upgrade Program 2020 CPUC Report	Ben Moffat
(PG&E-12), Chapter 8, Attachment B	Mobile Home Park Utility Upgrade Program Supplemental Individual Project and Cost Information	Ben Moffat

(PG&E-13) – Statements of Qualifications

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT D
RESIDENTIAL IMPACTS BY CLIMATE ZONE

Exhibit 12, Chapter 4, Attachment B
Table 1

Illustrative Electric Bill Impacts: E-1, Non-CARE, Summer, All-Electric

Baseline Terr Code	Avg Mo per Cust kWh (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	729	41,606	\$206.67	\$243.85	\$37.18	18.0%	\$249.94	\$6.09	2.5%	\$253.64	\$3.70	1.5%	\$254.75	\$1.10	0.4%
Q	520	3,939	\$149.69	\$176.76	\$27.07	18.1%	\$181.20	\$4.44	2.5%	\$183.89	\$2.70	1.5%	\$184.70	\$0.80	0.4%
R	904	28,950	\$256.77	\$302.84	\$46.07	17.9%	\$310.39	\$7.55	2.5%	\$314.98	\$4.59	1.5%	\$316.35	\$1.37	0.4%
S	859	45,920	\$244.69	\$288.63	\$43.95	18.0%	\$295.83	\$7.20	2.5%	\$300.21	\$4.38	1.5%	\$301.52	\$1.31	0.4%
T	274	135,806	\$74.73	\$88.44	\$13.71	18.3%	\$90.68	\$2.25	2.5%	\$92.05	\$1.37	1.5%	\$92.46	\$0.41	0.4%
V	489	4,297	\$138.67	\$163.73	\$25.06	18.1%	\$167.84	\$4.11	2.5%	\$170.33	\$2.50	1.5%	\$171.08	\$0.74	0.4%
W	1,067	6,904	\$304.03	\$358.54	\$54.51	17.9%	\$367.48	\$8.93	2.5%	\$372.91	\$5.43	1.5%	\$374.53	\$1.62	0.4%
X	389	185,886	\$108.55	\$128.30	\$19.75	18.2%	\$131.54	\$3.24	2.5%	\$133.51	\$1.97	1.5%	\$134.10	\$0.59	0.4%
Y	452	19,919	\$126.26	\$149.10	\$22.84	18.1%	\$152.84	\$3.74	2.5%	\$155.11	\$2.28	1.5%	\$155.79	\$0.68	0.4%
Z	289	3,253	\$80.95	\$95.71	\$14.76	18.2%	\$98.13	\$2.42	2.5%	\$99.60	\$1.47	1.5%	\$100.04	\$0.44	0.4%
Total	476	476,480	\$133.60	\$157.79	\$24.19	18.2%	\$161.75	\$3.96	2.5%	\$164.16	\$2.41	1.5%	\$164.88	\$0.72	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 2
Illustrative Electric Bill Impacts: E-1, Non-CARE, Winter, All-Electric

Baseline Terr Code	Avg Mo per Cust kWh (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	655	41,267	\$174.93	\$206.45	\$31.52	18.0%	\$211.62	\$5.16	2.5%	\$214.76	\$3.14	1.5%	\$215.70	\$0.94	0.4%
Q	707	3,895	\$189.99	\$224.22	\$34.23	18.0%	\$229.82	\$5.61	2.5%	\$233.23	\$3.41	1.5%	\$234.25	\$1.02	0.4%
R	673	28,773	\$181.04	\$213.63	\$32.59	18.0%	\$218.97	\$5.34	2.5%	\$222.22	\$3.25	1.5%	\$223.19	\$0.97	0.4%
S	675	45,697	\$183.14	\$216.14	\$33.00	18.0%	\$221.55	\$5.41	2.5%	\$224.84	\$3.29	1.5%	\$225.82	\$0.98	0.4%
T	352	134,726	\$94.59	\$111.83	\$17.24	18.2%	\$114.65	\$2.82	2.5%	\$116.37	\$1.72	1.5%	\$116.88	\$0.51	0.4%
V	624	4,251	\$174.73	\$206.20	\$31.46	18.0%	\$211.35	\$5.16	2.5%	\$214.49	\$3.14	1.5%	\$215.42	\$0.94	0.4%
W	626	6,881	\$171.97	\$203.00	\$31.03	18.0%	\$208.09	\$5.08	2.5%	\$211.18	\$3.09	1.5%	\$212.10	\$0.92	0.4%
X	425	183,279	\$114.51	\$135.31	\$20.80	18.2%	\$138.72	\$3.41	2.5%	\$140.79	\$2.07	1.5%	\$141.41	\$0.62	0.4%
Y	474	19,704	\$127.07	\$149.96	\$22.90	18.0%	\$153.72	\$3.75	2.5%	\$156.00	\$2.28	1.5%	\$156.68	\$0.68	0.4%
Z	270	3,196	\$73.82	\$86.99	\$13.17	17.8%	\$89.15	\$2.16	2.5%	\$90.47	\$1.31	1.5%	\$90.86	\$0.39	0.4%
Total	472	471,671	\$127.07	\$150.08	\$23.01	18.1%	\$153.85	\$3.77	2.5%	\$156.15	\$2.29	1.5%	\$156.83	\$0.68	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 3

Illustrative Electric Bill Impacts: E-1, Non-CARE, Annual, All-Electric

Baseline Terr Code	Avg Mo per Cust kWh (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	680	41,380	\$185.57	\$218.99	\$33.42	18.0%	\$224.46	\$5.47	2.5%	\$227.79	\$3.33	1.5%	\$228.78	\$0.99	0.4%
Q	645	3,909	\$176.45	\$208.28	\$31.82	18.0%	\$213.49	\$5.21	2.5%	\$216.66	\$3.17	1.5%	\$217.61	\$0.95	0.4%
R	750	28,832	\$206.38	\$243.49	\$37.10	18.0%	\$249.57	\$6.08	2.5%	\$253.26	\$3.70	1.5%	\$254.37	\$1.10	0.4%
S	737	45,772	\$203.72	\$240.38	\$36.66	18.0%	\$246.39	\$6.01	2.5%	\$250.04	\$3.65	1.5%	\$251.13	\$1.09	0.4%
T	326	135,086	\$87.94	\$103.99	\$16.05	18.3%	\$106.62	\$2.63	2.5%	\$108.22	\$1.60	1.5%	\$108.70	\$0.48	0.4%
V	579	4,267	\$162.63	\$191.94	\$29.31	18.0%	\$196.74	\$4.80	2.5%	\$199.67	\$2.92	1.5%	\$200.54	\$0.87	0.4%
W	773	6,889	\$216.09	\$254.97	\$38.88	18.0%	\$261.34	\$6.37	2.5%	\$265.21	\$3.87	1.5%	\$266.36	\$1.16	0.4%
X	413	184,148	\$112.50	\$132.95	\$20.45	18.2%	\$136.30	\$3.35	2.5%	\$138.34	\$2.04	1.5%	\$138.95	\$0.61	0.4%
Y	467	19,776	\$126.80	\$149.67	\$22.88	18.0%	\$153.42	\$3.75	2.5%	\$155.70	\$2.28	1.5%	\$156.38	\$0.68	0.4%
Z	277	3,215	\$76.23	\$89.93	\$13.71	18.0%	\$92.18	\$2.25	2.5%	\$93.55	\$1.37	1.5%	\$93.95	\$0.41	0.4%
Total	473	473,274	\$129.26	\$152.67	\$23.41	18.1%	\$156.50	\$3.84	2.5%	\$158.84	\$2.33	1.5%	\$159.53	\$0.70	0.4%

Exhibit 12, Chapter 4, Attachment B

Table 4

Illustrative Electric Bill Impacts: EL-1, CARE, Summer, All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	793	21,002	\$145.64	\$171.99	\$26.35	18.1%	\$176.31	\$4.32	2.5%	\$178.93	\$2.62	1.5%	\$179.72	\$0.78	0.4%
Q	493	529	\$90.49	\$107.05	\$16.55	18.3%	\$109.76	\$2.71	2.5%	\$111.41	\$1.65	1.5%	\$111.90	\$0.49	0.4%
R	949	22,129	\$173.58	\$204.90	\$31.33	18.0%	\$210.04	\$5.14	2.5%	\$213.16	\$3.12	1.5%	\$214.09	\$0.93	0.4%
S	805	23,710	\$146.09	\$172.54	\$26.44	18.1%	\$176.87	\$4.34	2.5%	\$179.51	\$2.63	1.5%	\$180.29	\$0.79	0.4%
T	289	32,820	\$50.23	\$59.60	\$9.37	18.7%	\$61.14	\$1.54	2.6%	\$62.07	\$0.93	1.5%	\$62.35	\$0.28	0.4%
V	503	1,672	\$91.67	\$108.43	\$16.76	18.3%	\$111.18	\$2.75	2.5%	\$112.85	\$1.67	1.5%	\$113.35	\$0.50	0.4%
W	1,034	6,996	\$188.69	\$222.70	\$34.02	18.0%	\$228.28	\$5.58	2.5%	\$231.67	\$3.39	1.5%	\$232.68	\$1.01	0.4%
X	380	49,027	\$67.36	\$79.81	\$12.45	18.5%	\$81.85	\$2.04	2.6%	\$83.09	\$1.24	1.5%	\$83.46	\$0.37	0.4%
Y	625	5,438	\$114.28	\$135.05	\$20.77	18.2%	\$138.46	\$3.41	2.5%	\$140.52	\$2.07	1.5%	\$141.14	\$0.62	0.4%
Z	424	103	\$78.57	\$92.96	\$14.39	18.3%	\$95.32	\$2.36	2.5%	\$96.75	\$1.43	1.5%	\$97.18	\$0.43	0.4%
Total	591	163,427	\$106.87	\$126.33	\$19.46	18.3%	\$129.53	\$3.19	2.5%	\$131.46	\$1.94	1.5%	\$132.04	\$0.58	0.4%

Exhibit 12, Chapter 4, Attachment B

Table 5

Illustrative Electric Bill Impacts: EL-1, CARE, Winter, All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	813	20,695	\$142.55	\$168.35	\$25.80	18.1%	\$172.58	\$4.23	2.5%	\$175.15	\$2.57	1.5%	\$175.92	\$0.77	0.4%
Q	783	519	\$136.84	\$161.64	\$24.80	18.1%	\$165.70	\$4.07	2.5%	\$168.17	\$2.47	1.5%	\$168.91	\$0.74	0.4%
R	734	21,704	\$127.17	\$150.25	\$23.08	18.1%	\$154.03	\$3.79	2.5%	\$156.33	\$2.30	1.5%	\$157.02	\$0.69	0.4%
S	655	23,349	\$113.54	\$134.20	\$20.66	18.2%	\$137.59	\$3.39	2.5%	\$139.64	\$2.06	1.5%	\$140.26	\$0.61	0.4%
T	371	32,202	\$63.56	\$75.30	\$11.74	18.5%	\$77.23	\$1.93	2.6%	\$78.40	\$1.17	1.5%	\$78.75	\$0.35	0.4%
V	682	1,612	\$123.42	\$145.82	\$22.40	18.2%	\$149.49	\$3.67	2.5%	\$151.72	\$2.23	1.5%	\$152.39	\$0.67	0.4%
W	583	6,863	\$101.03	\$119.48	\$18.44	18.3%	\$122.50	\$3.02	2.5%	\$124.34	\$1.84	1.5%	\$124.89	\$0.55	0.4%
X	425	47,466	\$72.94	\$86.38	\$13.44	18.4%	\$88.58	\$2.20	2.6%	\$89.92	\$1.34	1.5%	\$90.32	\$0.40	0.4%
Y	741	5,362	\$129.76	\$153.28	\$23.52	18.1%	\$157.13	\$3.86	2.5%	\$159.47	\$2.34	1.5%	\$160.17	\$0.70	0.4%
Z	596	104	\$108.02	\$127.53	\$19.51	18.1%	\$130.73	\$3.20	2.5%	\$132.68	\$1.94	1.5%	\$133.26	\$0.58	0.4%
Total	561	159,877	\$97.20	\$114.95	\$17.74	18.3%	\$117.86	\$2.91	2.5%	\$119.62	\$1.77	1.5%	\$120.15	\$0.53	0.4%

Exhibit 12, Chapter 4, Attachment B

Table 6

Illustrative Electric Bill Impacts: EL-1, CARE, Annual, All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	806	20,798	\$143.59	\$169.58	\$25.99	18.1%	\$173.84	\$4.26	2.5%	\$176.43	\$2.59	1.5%	\$177.20	\$0.77	0.4%
Q	685	522	\$121.18	\$143.20	\$22.01	18.2%	\$146.81	\$3.61	2.5%	\$149.00	\$2.19	1.5%	\$149.65	\$0.65	0.4%
R	807	21,846	\$142.84	\$168.70	\$25.86	18.1%	\$172.94	\$4.24	2.5%	\$175.52	\$2.58	1.5%	\$176.29	\$0.77	0.4%
S	705	23,469	\$124.50	\$147.11	\$22.60	18.2%	\$150.82	\$3.71	2.5%	\$153.07	\$2.25	1.5%	\$153.74	\$0.67	0.4%
T	343	32,408	\$59.06	\$70.00	\$10.94	18.5%	\$71.80	\$1.80	2.6%	\$72.89	\$1.09	1.5%	\$73.21	\$0.33	0.4%
V	621	1,632	\$112.57	\$133.04	\$20.47	18.2%	\$136.40	\$3.36	2.5%	\$138.44	\$2.04	1.5%	\$139.05	\$0.61	0.4%
W	735	6,907	\$130.63	\$154.33	\$23.70	18.1%	\$158.22	\$3.89	2.5%	\$160.58	\$2.36	1.5%	\$161.28	\$0.70	0.4%
X	410	47,987	\$71.04	\$84.14	\$13.10	18.4%	\$86.29	\$2.15	2.6%	\$87.59	\$1.30	1.5%	\$87.98	\$0.39	0.4%
Y	702	5,387	\$124.55	\$147.14	\$22.59	18.1%	\$150.85	\$3.70	2.5%	\$153.10	\$2.25	1.5%	\$153.77	\$0.67	0.4%
Z	540	104	\$98.31	\$116.13	\$17.82	18.1%	\$119.05	\$2.92	2.5%	\$120.83	\$1.78	1.5%	\$121.36	\$0.53	0.4%
Total	571	161,060	\$100.47	\$118.80	\$18.33	18.3%	\$121.80	\$3.01	2.5%	\$123.63	\$1.82	1.5%	\$124.17	\$0.55	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 7

Illustrative Electric Bill Impacts: E-1, Non-CARE, Summer, Basic and Mixed Use

Baseline Terr Code	Avg Mo per Cust kWh (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	665	37,095	\$190.78	\$225.09	\$34.31	18.0%	\$230.72	\$5.62	2.5%	\$234.13	\$3.42	1.5%	\$235.15	\$1.02	0.4%
Q	410	4,381	\$114.46	\$135.24	\$20.78	18.2%	\$138.65	\$3.41	2.5%	\$140.72	\$2.07	1.5%	\$141.34	\$0.62	0.4%
R	886	154,349	\$253.59	\$299.11	\$45.52	18.0%	\$306.57	\$7.46	2.5%	\$311.11	\$4.54	1.5%	\$312.46	\$1.35	0.4%
S	818	316,830	\$234.84	\$277.05	\$42.21	18.0%	\$283.97	\$6.92	2.5%	\$288.18	\$4.21	1.5%	\$289.43	\$1.25	0.4%
T	300	628,156	\$83.41	\$98.67	\$15.26	18.3%	\$101.17	\$2.50	2.5%	\$102.70	\$1.52	1.5%	\$103.15	\$0.45	0.4%
V	320	24,314	\$88.97	\$105.21	\$16.23	18.2%	\$107.87	\$2.66	2.5%	\$109.49	\$1.62	1.5%	\$109.97	\$0.48	0.4%
W	971	69,883	\$277.80	\$327.63	\$49.83	17.9%	\$335.80	\$8.17	2.5%	\$340.76	\$4.96	1.5%	\$342.24	\$1.48	0.4%
X	533	980,510	\$152.14	\$179.66	\$27.52	18.1%	\$184.17	\$4.51	2.5%	\$186.91	\$2.74	1.5%	\$187.73	\$0.82	0.4%
Y	434	13,944	\$122.13	\$144.20	\$22.07	18.1%	\$147.82	\$3.62	2.5%	\$150.02	\$2.20	1.5%	\$150.68	\$0.66	0.4%
Z	284	1,825	\$80.60	\$95.28	\$14.68	18.2%	\$97.68	\$2.41	2.5%	\$99.15	\$1.46	1.5%	\$99.58	\$0.44	0.4%
Total	545	2,231,286	\$155.12	\$183.15	\$28.03	18.1%	\$187.75	\$4.59	2.5%	\$190.54	\$2.79	1.5%	\$191.37	\$0.83	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 8
Illustrative Electric Bill Impacts: E-1, Non-CARE, Winter, Basic and Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	484	36,705	\$135.78	\$160.29	\$24.51	18.1%	\$164.30	\$4.02	2.5%	\$166.75	\$2.44	1.5%	\$167.47	\$0.73	0.4%
Q	512	4,306	\$144.10	\$170.14	\$26.04	18.1%	\$174.41	\$4.27	2.5%	\$177.00	\$2.60	1.5%	\$177.77	\$0.77	0.4%
R	490	154,129	\$137.33	\$162.16	\$24.84	18.1%	\$166.23	\$4.07	2.5%	\$168.71	\$2.48	1.5%	\$169.45	\$0.74	0.4%
S	498	315,434	\$139.30	\$164.52	\$25.22	18.1%	\$168.65	\$4.13	2.5%	\$171.16	\$2.51	1.5%	\$171.91	\$0.75	0.4%
T	337	623,222	\$93.80	\$110.90	\$17.10	18.2%	\$113.70	\$2.80	2.5%	\$115.40	\$1.70	1.5%	\$115.91	\$0.51	0.4%
V	381	24,147	\$106.66	\$126.04	\$19.38	18.2%	\$129.21	\$3.18	2.5%	\$131.15	\$1.93	1.5%	\$131.72	\$0.58	0.4%
W	480	69,853	\$134.84	\$159.24	\$24.40	18.1%	\$163.24	\$4.00	2.5%	\$165.67	\$2.43	1.5%	\$166.40	\$0.73	0.4%
X	466	972,707	\$130.42	\$154.07	\$23.65	18.1%	\$157.95	\$3.88	2.5%	\$160.31	\$2.36	1.5%	\$161.01	\$0.70	0.4%
Y	395	13,795	\$109.78	\$129.59	\$19.81	18.0%	\$132.84	\$3.25	2.5%	\$134.81	\$1.97	1.5%	\$135.40	\$0.59	0.4%
Z	267	1,795	\$76.31	\$89.98	\$13.67	17.9%	\$92.22	\$2.24	2.5%	\$93.58	\$1.36	1.5%	\$93.99	\$0.41	0.4%
Total	435	2,216,092	\$121.69	\$143.77	\$22.08	18.2%	\$147.39	\$3.62	2.5%	\$149.59	\$2.20	1.5%	\$150.24	\$0.66	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 9

Illustrative Electric Bill Impacts: E-1, Non-CARE, Annual, Basic and Mixed Use

Baseline Terr Code	Avg Mo per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	545	36,835	\$154.24	\$182.04	\$27.80	18.0%	\$186.60	\$4.56	2.5%	\$189.37	\$2.77	1.5%	\$190.19	\$0.83	0.4%
Q	477	4,331	\$134.10	\$158.37	\$24.27	18.1%	\$162.35	\$3.98	2.5%	\$164.77	\$2.42	1.5%	\$165.49	\$0.72	0.4%
R	622	154,202	\$176.12	\$207.86	\$31.74	18.0%	\$213.06	\$5.20	2.5%	\$216.22	\$3.16	1.5%	\$217.16	\$0.94	0.4%
S	605	315,899	\$171.24	\$202.14	\$30.90	18.0%	\$207.20	\$5.06	2.5%	\$210.28	\$3.08	1.5%	\$211.20	\$0.92	0.4%
T	325	624,867	\$90.32	\$106.80	\$16.48	18.3%	\$109.50	\$2.70	2.5%	\$111.15	\$1.64	1.5%	\$111.64	\$0.49	0.4%
V	360	24,203	\$100.74	\$119.06	\$18.33	18.2%	\$122.07	\$3.00	2.5%	\$123.89	\$1.83	1.5%	\$124.44	\$0.54	0.4%
W	644	69,863	\$182.51	\$215.39	\$32.88	18.0%	\$220.77	\$5.39	2.5%	\$224.05	\$3.28	1.5%	\$225.03	\$0.98	0.4%
X	488	975,308	\$137.70	\$162.65	\$24.95	18.1%	\$166.74	\$4.09	2.5%	\$169.22	\$2.49	1.5%	\$169.97	\$0.74	0.4%
Y	408	13,845	\$113.93	\$134.50	\$20.57	18.1%	\$137.87	\$3.37	2.5%	\$139.92	\$2.05	1.5%	\$140.53	\$0.61	0.4%
Z	273	1,805	\$77.76	\$91.76	\$14.01	18.0%	\$94.06	\$2.30	2.5%	\$95.46	\$1.40	1.5%	\$95.87	\$0.42	0.4%
Total	472	2,221,157	\$132.88	\$156.96	\$24.07	18.1%	\$160.90	\$3.94	2.5%	\$163.30	\$2.40	1.5%	\$164.02	\$0.72	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 10

Illustrative Electric Bill Impacts: EL-1, CARE, Summer, Basic and Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	677	15,425	\$124.44	\$147.03	\$22.58	18.1%	\$150.73	\$3.70	2.5%	\$152.98	\$2.25	1.5%	\$153.65	\$0.67	0.4%
Q	380	654	\$66.85	\$79.19	\$12.34	18.5%	\$81.22	\$2.02	2.6%	\$82.45	\$1.23	1.5%	\$82.81	\$0.37	0.4%
R	937	182,124	\$173.49	\$204.80	\$31.31	18.0%	\$209.93	\$5.13	2.5%	\$213.05	\$3.12	1.5%	\$213.98	\$0.93	0.4%
S	835	198,758	\$155.02	\$183.05	\$28.03	18.1%	\$187.65	\$4.60	2.5%	\$190.44	\$2.79	1.5%	\$191.27	\$0.83	0.4%
T	303	182,623	\$53.30	\$63.25	\$9.94	18.7%	\$64.88	\$1.63	2.6%	\$65.87	\$0.99	1.5%	\$66.17	\$0.30	0.4%
V	321	12,783	\$56.78	\$67.34	\$10.56	18.6%	\$69.08	\$1.73	2.6%	\$70.13	\$1.05	1.5%	\$70.44	\$0.31	0.4%
W	1,000	106,277	\$184.98	\$218.34	\$33.36	18.0%	\$223.81	\$5.47	2.5%	\$227.13	\$3.32	1.5%	\$228.12	\$0.99	0.4%
X	472	244,758	\$85.02	\$100.62	\$15.60	18.3%	\$103.18	\$2.56	2.5%	\$104.73	\$1.55	1.5%	\$105.19	\$0.46	0.4%
Y	532	3,545	\$97.25	\$114.99	\$17.74	18.2%	\$117.90	\$2.91	2.5%	\$119.66	\$1.77	1.5%	\$120.19	\$0.53	0.4%
Z	360	42	\$67.93	\$80.25	\$12.31	18.1%	\$82.26	\$2.02	2.5%	\$83.49	\$1.23	1.5%	\$83.86	\$0.37	0.4%
Total	666	946,990	\$122.12	\$144.31	\$22.18	18.3%	\$147.94	\$3.64	2.5%	\$150.15	\$2.21	1.5%	\$150.81	\$0.66	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 11

Illustrative Electric Bill Impacts: EL-1, CARE, Winter, Basic and Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	545	15,172	\$99.05	\$117.11	\$18.06	18.2%	\$120.07	\$2.96	2.5%	\$121.87	\$1.80	1.5%	\$122.41	\$0.54	0.4%
Q	506	643	\$91.10	\$107.76	\$16.66	18.3%	\$110.49	\$2.73	2.5%	\$112.15	\$1.66	1.5%	\$112.65	\$0.50	0.4%
R	493	179,326	\$88.17	\$104.32	\$16.15	18.3%	\$106.97	\$2.65	2.5%	\$108.58	\$1.61	1.5%	\$109.06	\$0.48	0.4%
S	497	195,690	\$89.21	\$105.55	\$16.34	18.3%	\$108.23	\$2.68	2.5%	\$109.86	\$1.63	1.5%	\$110.34	\$0.49	0.4%
T	341	179,357	\$60.15	\$71.31	\$11.16	18.5%	\$73.14	\$1.83	2.6%	\$74.25	\$1.11	1.5%	\$74.58	\$0.33	0.4%
V	392	12,522	\$70.33	\$83.30	\$12.97	18.4%	\$85.42	\$2.13	2.6%	\$86.71	\$1.29	1.5%	\$87.10	\$0.39	0.4%
W	472	104,600	\$84.35	\$99.83	\$15.48	18.3%	\$102.37	\$2.54	2.5%	\$103.91	\$1.54	1.5%	\$104.37	\$0.46	0.4%
X	436	238,186	\$77.43	\$91.67	\$14.25	18.4%	\$94.01	\$2.34	2.5%	\$95.43	\$1.42	1.5%	\$95.85	\$0.42	0.4%
Y	540	3,478	\$98.14	\$116.03	\$17.89	18.2%	\$118.96	\$2.93	2.5%	\$120.74	\$1.78	1.5%	\$121.27	\$0.53	0.4%
Z	386	42	\$73.73	\$86.90	\$13.17	17.9%	\$89.06	\$2.16	2.5%	\$90.37	\$1.31	1.5%	\$90.77	\$0.39	0.4%
Total	447	929,015	\$79.77	\$94.43	\$14.66	18.4%	\$96.83	\$2.40	2.5%	\$98.29	\$1.46	1.5%	\$98.73	\$0.44	0.4%

Exhibit 12, Chapter 4, Attachment B
Table 12

Illustrative Electric Bill Impacts: EL-1, CARE, Annual, Basic and Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	590	15,256	\$107.61	\$127.19	\$19.59	18.2%	\$130.41	\$3.21	2.5%	\$132.36	\$1.95	1.5%	\$132.94	\$0.58	0.4%
Q	463	647	\$82.92	\$98.13	\$15.20	18.3%	\$100.62	\$2.49	2.5%	\$102.13	\$1.51	1.5%	\$102.59	\$0.45	0.4%
R	643	180,258	\$116.91	\$138.16	\$21.26	18.2%	\$141.65	\$3.49	2.5%	\$143.77	\$2.12	1.5%	\$144.40	\$0.63	0.4%
S	611	196,713	\$111.38	\$131.65	\$20.28	18.2%	\$134.98	\$3.32	2.5%	\$137.00	\$2.02	1.5%	\$137.60	\$0.60	0.4%
T	328	180,446	\$57.84	\$68.59	\$10.75	18.6%	\$70.35	\$1.76	2.6%	\$71.42	\$1.07	1.5%	\$71.74	\$0.32	0.4%
V	368	12,609	\$65.75	\$77.91	\$12.16	18.5%	\$79.90	\$1.99	2.6%	\$81.11	\$1.21	1.5%	\$81.47	\$0.36	0.4%
W	650	105,159	\$118.25	\$139.75	\$21.50	18.2%	\$143.28	\$3.53	2.5%	\$145.42	\$2.14	1.5%	\$146.06	\$0.64	0.4%
X	448	240,377	\$80.01	\$94.71	\$14.70	18.4%	\$97.12	\$2.41	2.5%	\$98.59	\$1.46	1.5%	\$99.02	\$0.44	0.4%
Y	538	3,500	\$97.84	\$115.68	\$17.84	18.2%	\$118.60	\$2.92	2.5%	\$120.38	\$1.78	1.5%	\$120.91	\$0.53	0.4%
Z	377	42	\$71.78	\$84.67	\$12.88	17.9%	\$86.78	\$2.11	2.5%	\$88.06	\$1.28	1.5%	\$88.44	\$0.38	0.4%
Total	521	935,007	\$94.07	\$111.27	\$17.20	18.3%	\$114.09	\$2.82	2.5%	\$115.80	\$1.71	1.5%	\$116.31	\$0.51	0.4%

2023 GENERAL RATE CASE PHASE I (2023 GRC)
APPLICATION: JUNE 30, 2021

EXHIBIT 12: CHAPTER 05: ATTACHMENT C
PACIFIC GAS AND ELECTRIC COMPANY

ILLUSTRATIVE END-USER GAS CARE AND NON-CARE RESIDENTIAL BILL IMPACTS BY BASELINE TERRITORY

Table 1: Illustrative Gas Bill Impacts: G1 Non-Care Summer

Table 2: Illustrative Gas Bill Impacts: G1 Non-Care Winter

Table 3: Illustrative Gas Bill Impacts: G1 Non-Care Annual

Table 4: Illustrative Gas Bill Impacts: G1 Care Summer

Table 5: Illustrative Gas Bill Impacts: G1 Care Winter

Table 6: Illustrative Gas Bill Impacts: G1 Care Annual

Exhibit 12, Chapter 5, Appendix C
Table 1

Illustrative Gas Bill Impacts: G1 Non-Care Summer

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar Yr Usage)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	22	9,700	\$41.24	\$48.64	\$7.41	18.0%	\$52.47	\$3.82	7.9%	\$55.94	\$3.48	6.6%	\$59.63	\$3.69	6.6%
Q	25	3,527	\$45.76	\$54.00	\$8.25	18.0%	\$58.25	\$4.25	7.9%	\$62.10	\$3.85	6.6%	\$66.19	\$4.09	6.6%
R	16	216,074	\$29.46	\$34.69	\$5.23	17.7%	\$37.41	\$2.72	7.8%	\$39.88	\$2.47	6.6%	\$42.49	\$2.62	6.6%
S	17	961,617	\$31.60	\$37.24	\$5.64	17.8%	\$40.16	\$2.92	7.9%	\$42.81	\$2.65	6.6%	\$45.62	\$2.81	6.6%
T	22	627,471	\$39.99	\$47.05	\$7.06	17.7%	\$50.74	\$3.69	7.8%	\$54.08	\$3.34	6.6%	\$57.62	\$3.55	6.6%
V	25	26,646	\$45.18	\$53.30	\$8.12	18.0%	\$57.49	\$4.19	7.9%	\$61.28	\$3.79	6.6%	\$65.31	\$4.03	6.6%
W	16	50,022	\$29.22	\$34.40	\$5.18	17.7%	\$37.10	\$2.70	7.8%	\$39.54	\$2.44	6.6%	\$42.13	\$2.59	6.6%
X	21	1,210,625	\$39.04	\$46.04	\$7.00	17.9%	\$49.66	\$3.62	7.9%	\$52.94	\$3.28	6.6%	\$56.42	\$3.48	6.6%
Y	27	1,976	\$49.95	\$58.87	\$8.92	17.9%	\$63.49	\$4.62	7.8%	\$67.68	\$4.19	6.6%	\$72.12	\$4.44	6.6%
Totals	20	3,107,659	\$36.18	\$42.63	\$6.45	17.8%	\$45.98	\$3.35	7.8%	\$49.01	\$3.03	6.6%	\$52.23	\$3.22	6.6%

Exhibit 12, Chapter 5, Appendix C
Table 2
Illustrative Gas Bill Impacts: G1 Non-Care Winter

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar Yr Usage)	Avg Mo Bill Count	Present Avg Mo (3/21/2021 Bills Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	72	9,573	\$130.00	\$153.48	\$23.48	18.1%	\$165.56	\$12.08	7.9%	\$176.49	\$10.93	6.6%	\$188.10	\$11.61	6.6%
Q	76	3,476	\$137.82	\$162.80	\$24.98	18.1%	\$175.62	\$12.82	7.9%	\$187.24	\$11.62	6.6%	\$199.57	\$12.33	6.6%
R	56	213,667	\$101.43	\$119.75	\$18.32	18.1%	\$129.17	\$9.42	7.9%	\$137.70	\$8.53	6.6%	\$146.76	\$9.06	6.6%
S	57	946,507	\$102.87	\$121.43	\$18.56	18.0%	\$130.99	\$9.55	7.9%	\$139.63	\$8.64	6.6%	\$148.81	\$9.18	6.6%
T	47	618,052	\$84.55	\$99.69	\$15.14	17.9%	\$107.52	\$7.83	7.9%	\$114.60	\$7.09	6.6%	\$122.13	\$7.52	6.6%
V	58	26,307	\$105.08	\$124.06	\$18.99	18.1%	\$133.83	\$9.76	7.9%	\$142.67	\$8.84	6.6%	\$152.05	\$9.39	6.6%
W	50	49,679	\$89.43	\$105.54	\$16.11	18.0%	\$113.84	\$8.30	7.9%	\$121.35	\$7.51	6.6%	\$129.33	\$7.97	6.6%
X	60	1,191,102	\$108.56	\$128.14	\$19.58	18.0%	\$138.22	\$10.08	7.9%	\$147.34	\$9.12	6.6%	\$157.03	\$9.69	6.6%
Y	81	1,945	\$146.15	\$172.53	\$26.38	18.0%	\$186.10	\$13.57	7.9%	\$198.39	\$12.29	6.6%	\$211.44	\$13.05	6.6%
Totals	56	3,060,308	\$101.24	\$119.48	\$18.24	18.0%	\$128.88	\$9.40	7.9%	\$137.38	\$8.50	6.6%	\$146.41	\$9.03	6.6%

Table 3

Illustrative Gas Bill Impacts: G1 Non-Care Annual

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar Yr Usage)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	42	9,647	\$77.94	\$91.99	\$14.05	18.0%	\$99.23	\$7.24	7.9%	\$105.79	\$6.56	6.6%	\$112.75	\$6.96	6.6%
Q	46	3,506	\$83.79	\$98.95	\$15.16	18.1%	\$106.74	\$7.79	7.9%	\$113.80	\$7.06	6.6%	\$121.29	\$7.49	6.6%
R	32	215,071	\$59.25	\$69.90	\$10.65	18.0%	\$75.39	\$5.50	7.9%	\$80.37	\$4.98	6.6%	\$85.65	\$5.28	6.6%
S	34	955,321	\$61.02	\$71.99	\$10.97	18.0%	\$77.66	\$5.66	7.9%	\$82.78	\$5.12	6.6%	\$88.22	\$5.44	6.6%
T	32	623,547	\$58.39	\$68.79	\$10.40	17.8%	\$74.19	\$5.40	7.8%	\$79.08	\$4.89	6.6%	\$84.26	\$5.19	6.6%
V	39	26,505	\$69.95	\$82.56	\$12.61	18.0%	\$89.06	\$6.50	7.9%	\$94.94	\$5.88	6.6%	\$101.18	\$6.24	6.6%
W	30	49,879	\$54.21	\$63.92	\$9.72	17.9%	\$68.95	\$5.02	7.9%	\$73.49	\$4.55	6.6%	\$78.32	\$4.83	6.6%
X	37	1,202,491	\$67.73	\$79.93	\$12.19	18.0%	\$86.21	\$6.29	7.9%	\$91.90	\$5.69	6.6%	\$97.95	\$6.04	6.6%
Y	49	1,963	\$89.66	\$105.79	\$16.13	18.0%	\$114.10	\$8.32	7.9%	\$121.63	\$7.53	6.6%	\$129.63	\$7.99	6.6%
Totals	35	3,087,929	\$63.05	\$74.37	\$11.32	18.0%	\$80.21	\$5.85	7.9%	\$85.50	\$5.29	6.6%	\$91.12	\$5.62	6.6%

Exhibit 12, Chapter 5, Appendix C
Table 4
Illustrative Gas Bill Impacts: G1 Care Summer

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar Yr Usage)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	18	4,838	\$25.55	\$30.19	\$4.64	18.2%	\$32.56	\$2.38	7.9%	\$34.72	\$2.15	6.6%	\$37.00	\$2.29	6.6%
Q	25	614	\$34.97	\$41.29	\$6.32	18.1%	\$44.54	\$3.25	7.9%	\$47.48	\$2.94	6.6%	\$50.60	\$3.12	6.6%
R	17	209,283	\$24.17	\$28.55	\$4.38	18.1%	\$30.79	\$2.24	7.9%	\$32.83	\$2.03	6.6%	\$34.98	\$2.16	6.6%
S	17	402,847	\$24.82	\$29.30	\$4.49	18.1%	\$31.61	\$2.30	7.9%	\$33.69	\$2.09	6.6%	\$35.91	\$2.22	6.6%
T	22	177,521	\$31.67	\$37.38	\$5.71	18.0%	\$40.31	\$2.94	7.9%	\$42.97	\$2.66	6.6%	\$45.79	\$2.82	6.6%
V	25	15,024	\$34.62	\$40.85	\$6.23	18.0%	\$44.06	\$3.21	7.9%	\$46.96	\$2.90	6.6%	\$50.04	\$3.08	6.6%
W	18	79,998	\$26.39	\$31.17	\$4.78	18.1%	\$33.62	\$2.45	7.9%	\$35.84	\$2.22	6.6%	\$38.20	\$2.36	6.6%
X	19	284,773	\$26.83	\$31.67	\$4.84	18.0%	\$34.16	\$2.49	7.9%	\$36.41	\$2.25	6.6%	\$38.80	\$2.39	6.6%
Y	25	1,167	\$35.18	\$41.52	\$6.33	18.0%	\$44.78	\$3.26	7.9%	\$47.73	\$2.95	6.6%	\$50.86	\$3.13	6.6%
Totals	19	1,176,064	\$26.47	\$31.26	\$4.78	18.1%	\$33.71	\$2.46	7.9%	\$35.94	\$2.22	6.6%	\$38.30	\$2.36	6.6%

Exhibit 12, Chapter 5, Appendix C

Table 5

Illustrative Gas Bill Impacts: G1 Care Winter

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar Yr Usage)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	56	4,724	\$77.80	\$91.73	\$13.92	17.9%	\$88.92	\$7.19	7.8%	\$105.41	\$6.49	6.6%	\$112.30	\$6.90	6.5%
Q	72	601	\$101.62	\$119.96	\$18.34	18.0%	\$129.39	\$9.42	7.9%	\$137.92	\$8.53	6.6%	\$146.97	\$9.06	6.6%
R	48	204,087	\$66.82	\$78.79	\$11.97	17.9%	\$84.96	\$6.18	7.8%	\$90.54	\$5.58	6.6%	\$96.47	\$5.93	6.5%
S	50	393,152	\$69.20	\$81.59	\$12.39	17.9%	\$87.99	\$6.40	7.8%	\$93.76	\$5.78	6.6%	\$99.90	\$6.14	6.5%
T	40	173,723	\$54.40	\$64.12	\$9.71	17.9%	\$69.14	\$5.02	7.8%	\$73.67	\$4.53	6.6%	\$78.49	\$4.82	6.5%
V	54	14,670	\$75.02	\$88.49	\$13.47	18.0%	\$95.43	\$6.94	7.8%	\$101.70	\$6.27	6.6%	\$108.37	\$6.66	6.6%
W	47	77,932	\$65.85	\$77.67	\$11.82	17.9%	\$83.76	\$6.09	7.8%	\$89.26	\$5.51	6.6%	\$95.11	\$5.85	6.6%
X	45	278,044	\$62.13	\$73.22	\$11.09	17.8%	\$78.95	\$5.74	7.8%	\$84.12	\$5.17	6.6%	\$89.62	\$5.50	6.5%
Y	72	1,138	\$99.12	\$116.87	\$17.75	17.9%	\$126.03	\$9.16	7.8%	\$134.31	\$8.27	6.6%	\$143.10	\$8.79	6.5%
Totals	47	1,148,069	\$64.75	\$76.34	\$11.59	17.9%	\$82.32	\$5.98	7.8%	\$87.72	\$5.40	6.6%	\$93.46	\$5.74	6.5%

Table 6

Illustrative Gas Bill Impacts: G1 Care Annual

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar Yr Usage)	Avg Mo Bill Count	Present Avg Mo Bills (3/21/2021 Bundled Rates)	2023 Avg Mo Bills	\$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	\$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	\$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	\$/Bill change from 2025	% Bill change from 2025
P	34	4,790	\$47.02	\$55.47	\$8.45	18.0%	\$59.83	\$4.35	7.8%	\$63.76	\$3.94	6.6%	\$67.94	\$4.18	6.6%
Q	44	609	\$62.38	\$73.64	\$11.26	18.1%	\$79.42	\$5.79	7.9%	\$84.66	\$5.24	6.6%	\$90.22	\$5.56	6.6%
R	30	207,118	\$41.68	\$49.17	\$7.49	18.0%	\$53.03	\$3.86	7.8%	\$56.52	\$3.49	6.6%	\$60.23	\$3.71	6.6%
S	31	398,807	\$43.05	\$50.78	\$7.74	18.0%	\$54.77	\$3.99	7.8%	\$58.37	\$3.60	6.6%	\$62.19	\$3.83	6.6%
T	29	175,938	\$41.02	\$48.38	\$7.36	17.9%	\$52.17	\$3.79	7.8%	\$55.60	\$3.43	6.6%	\$59.24	\$3.64	6.5%
V	37	14,877	\$51.22	\$60.43	\$9.21	18.0%	\$65.17	\$4.74	7.8%	\$69.45	\$4.29	6.6%	\$74.01	\$4.55	6.6%
W	30	79,137	\$42.58	\$50.25	\$7.67	18.0%	\$54.19	\$3.95	7.9%	\$57.76	\$3.57	6.6%	\$61.55	\$3.79	6.6%
X	30	281,969	\$41.33	\$48.74	\$7.41	17.9%	\$52.56	\$3.82	7.8%	\$56.01	\$3.45	6.6%	\$59.68	\$3.67	6.5%
Y	44	1,155	\$61.44	\$72.46	\$11.02	17.9%	\$78.14	\$5.68	7.8%	\$83.28	\$5.14	6.6%	\$88.73	\$5.45	6.6%
Totals	30	1,164,400	\$42.20	\$49.78	\$7.58	18.0%	\$53.68	\$3.91	7.8%	\$57.21	\$3.53	6.6%	\$60.96	\$3.75	6.6%

2023 GENERAL RATE CASE PHASE I (2023 GRC)
APPLICATION: JUNE 30, 2021
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 1
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER GAS RATES AND RESIDENTIAL BILL IMPACTS
CONSOLIDATED 2023 GRC PHASE I DISTRIBUTION, TRANSMISSION, AND STORAGE REVENUE REQUIREMENT IMPACTS

Line No.	Customer Class	Class Average Rates (\$/th)											
		Present Illustrative			Proposed Illustrative								
		March 1, 2021 Average Rate (\$/th)	1/1/2023 Class Average Rate (\$/th)	1/1/2024 Class Average Rate (\$/th)	% Change	\$/th Change	% Change	1/1/2025 Average Rate (\$/th)	\$/th Change	% Change	1/1/2026 Average Rate (\$/th)	\$/th Change	% Change
1	Core Retail - Bundled												
2	Residential Non-CARE	\$1,816	\$2,143	\$2,312	18.0%	\$0,328	\$0,168	\$2,464	\$0,152	6.6%	\$2,626	\$0,162	6.6%
3	Residential CARE	\$1,423	\$1,679	\$1,811	18.0%	\$0,256	\$0,132	\$1,930	\$0,119	6.6%	\$2,056	\$0,126	6.6%
4	Commercial, Small Non-CARE	\$1,326	\$1,563	\$1,671	17.9%	\$0,237	\$0,107	\$1,767	\$0,096	5.8%	\$1,870	\$0,103	5.8%
5	Commercial, Small CARE	\$0,974	\$1,147	\$1,214	17.8%	\$0,173	\$0,066	\$1,271	\$0,057	4.7%	\$1,334	\$0,063	4.9%
6	Commercial, Large	\$0,937	\$1,112	\$1,175	18.7%	\$0,176	\$0,062	\$1,231	\$0,056	4.8%	\$1,292	\$0,061	5.0%
7	NGV Service - Compression on Customer Premises	\$0,914	\$1,091	\$1,154	19.4%	\$0,177	\$0,063	\$1,211	\$0,057	5.0%	\$1,272	\$0,062	5.1%
8	Compressed NGV Service at PG&E Facility	\$2,474	\$2,574	\$2,666	4.1%	\$0,101	\$0,091	\$2,714	\$0,049	1.8%	\$2,769	\$0,055	2.0%
9	Core Retail - Transportation Only												
10	Residential Non-CARE	\$1,439	\$1,778	\$1,928	23.5%	\$0,339	\$0,150	\$2,076	\$0,148	7.7%	\$2,230	\$0,154	7.4%
11	Residential CARE	\$1,018	\$1,314	\$1,427	29.2%	\$0,297	\$0,113	\$1,542	\$0,114	8.0%	\$1,660	\$0,119	7.7%
12	Commercial, Small Non-CARE	\$0,970	\$1,217	\$1,308	25.4%	\$0,247	\$0,091	\$1,400	\$0,092	7.0%	\$1,496	\$0,096	6.9%
13	Commercial, Small CARE	\$0,641	\$0,871	\$0,937	35.8%	\$0,229	\$0,067	\$1,007	\$0,070	7.5%	\$1,080	\$0,072	7.2%
14	Commercial, Large	\$0,618	\$0,801	\$0,851	29.6%	\$0,183	\$0,050	\$0,904	\$0,053	6.3%	\$0,960	\$0,056	6.2%
15	NGV Service - Compression on Customer Premises	\$0,599	\$0,783	\$0,834	30.7%	\$0,184	\$0,051	\$0,889	\$0,054	6.5%	\$0,945	\$0,057	6.4%
16	Compressed NGV Service at PG&E Facility	\$2,159	\$2,267	\$2,346	5.0%	\$0,108	\$0,080	\$2,392	\$0,046	2.0%	\$2,442	\$0,050	2.1%
17	Noncore - Transportation Only-NonCovered Entities												
18	Industrial - Distribution	\$0,525	\$0,646	\$0,689	23.0%	\$0,121	\$0,043	\$0,733	\$0,045	6.5%	\$0,780	\$0,047	6.4%
19	Industrial - Transmission	\$0,268	\$0,333	\$0,353	24.2%	\$0,065	\$0,020	\$0,369	\$0,017	4.7%	\$0,387	\$0,017	4.7%
20	Industrial - Backbone	\$0,150	\$0,149	\$0,160	-0.2%	\$0,000	\$0,011	\$0,164	\$0,004	2.4%	\$0,168	\$0,004	2.5%
21	Electric Generation - Distribution/Transmission	\$0,199	\$0,254	\$0,270	27.8%	\$0,055	\$0,015	\$0,282	\$0,012	4.5%	\$0,295	\$0,013	4.5%
22	Electric Generation - Backbone	\$0,089	\$0,081	\$0,088	-9.1%	\$0,008	\$0,007	\$0,088	\$0,000	0.4%	\$0,088	\$0,000	0.4%
23	Noncore NGV Service - Distribution	\$0,492	\$0,613	\$0,655	24.6%	\$0,121	\$0,043	\$0,700	\$0,045	6.8%	\$0,747	\$0,047	6.7%
24	Noncore NGV Service - Transmission	\$0,249	\$0,311	\$0,330	25.2%	\$0,063	\$0,019	\$0,346	\$0,015	4.7%	\$0,362	\$0,016	4.7%
25	Wholesale - Transportation Only												
26	Alpine Natural Gas	\$0,124	\$0,180	\$0,196	45.4%	\$0,056	\$0,016	\$0,209	\$0,013	6.6%	\$0,223	\$0,014	6.5%
27	Coalinga	\$0,124	\$0,181	\$0,197	45.4%	\$0,056	\$0,016	\$0,210	\$0,013	6.6%	\$0,224	\$0,014	6.5%
28	Island Energy	\$0,133	\$0,193	\$0,213	45.4%	\$0,060	\$0,019	\$0,229	\$0,016	7.7%	\$0,246	\$0,017	7.4%
29	Palo Alto	\$0,121	\$0,177	\$0,192	45.3%	\$0,055	\$0,015	\$0,204	\$0,012	6.2%	\$0,216	\$0,013	6.2%
30	West Coast Gas - Castle	\$0,414	\$0,542	\$0,588	31.0%	\$0,128	\$0,046	\$0,638	\$0,050	8.5%	\$0,690	\$0,052	8.1%
31	West Coast Gas - Mather Distribution	\$0,617	\$0,794	\$0,860	28.7%	\$0,177	\$0,065	\$0,934	\$0,074	8.6%	\$1,011	\$0,077	8.3%
32	West Coast Gas - Mather Transmission	\$0,125	\$0,182	\$0,199	45.4%	\$0,057	\$0,016	\$0,212	\$0,013	6.8%	\$0,226	\$0,014	6.6%
33	Illustrative Bill Impacts												
	Average Non-CARE Residential customer using an annual monthly average of 33 therms*	\$59.92	\$70.73	\$76.28	18.0%	\$10.81	\$5.55	\$81.31	\$5.03	6.6%	\$86.65	\$5.34	6.6%
34	Average CARE Residential customer using an annual monthly average of 29 therms*	\$41.28	\$48.70	\$52.51	18.0%	\$7.42	\$3.82	\$55.97	\$3.45	6.6%	\$59.63	\$3.67	6.6%
35	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	\$372.69	\$439.28	\$489.42	17.9%	\$66.59	\$30.13	\$496.44	\$27.02	5.8%	\$525.39	\$28.95	5.8%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations with the weighted average being the adopted 32 therms.

- (a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.
- (b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surcharge (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.
- (c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.
- (d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
APPLICATION: JUNE 30, 2021
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 2
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER BURNER TIP GAS RATES
NONCORE RATES INCLUDE A PROXY CITYGATE COST OF GAS WITH UNBUNDLED BACKBONE TRANSMISSION IMPACTS

Line No.	Customer Class	Class Average Rates (\$/th)											
		Present Illustrative			1/1/2023			1/1/2024			Proposed Illustrative		
		March 1, 2021			Class			Class			Class		
		Average Rate (\$/th)			Average Rate (\$/th)			Average Rate (\$/th)			Average Rate (\$/th)		
			\$/th	% Change		\$/th	% Change		\$/th	% Change		\$/th	% Change
1	Core Retail - Bundled												
2	Residential Non-CARE	\$1,816	\$2,143	18.0%	\$0,328	\$2,312	18.0%	\$0,168	\$2,464	7.9%	\$0,152	\$2,626	6.6%
3	Residential CARE	\$1,423	\$1,679	18.0%	\$0,256	\$1,811	18.0%	\$0,132	\$1,930	7.8%	\$0,119	\$2,056	6.6%
4	Commercial, Small Non-CARE	\$1,326	\$1,563	17.9%	\$0,237	\$1,671	17.9%	\$0,107	\$1,767	6.9%	\$0,096	\$1,870	5.8%
5	Commercial, Small CARE	\$0,974	\$1,147	17.8%	\$0,173	\$1,214	17.8%	\$0,066	\$1,271	5.8%	\$0,057	\$1,334	4.9%
6	Commercial, Large	\$0,937	\$1,112	18.7%	\$0,176	\$1,175	18.7%	\$0,062	\$1,231	5.6%	\$0,056	\$1,292	4.8%
7	NGV Service - Compression on Customer Premises	\$0,914	\$1,091	19.4%	\$0,177	\$1,154	19.4%	\$0,063	\$1,211	5.7%	\$0,057	\$1,272	5.0%
8	Compressed NGV Service at PG&E Facility	\$2,474	\$2,574	4.1%	\$0,101	\$2,666	4.1%	\$0,091	\$2,714	3.5%	\$0,049	\$2,769	1.8%
9	Noncore - Illustrative Burner Tip - NonCovered Entities												
10	Industrial - Distribution	\$0,813	\$0,929	14.3%	\$0,116	\$0,981	14.3%	\$0,052	\$1,028	5.6%	\$0,048	\$1,079	4.8%
11	Industrial - Transmission	\$0,556	\$0,616	10.8%	\$0,060	\$0,645	10.8%	\$0,029	\$0,664	4.7%	\$0,019	\$0,686	3.0%
12	Industrial - Backbone	\$0,438	\$0,432	-1.2%	(\$0,005)	\$0,452	2.8%	\$0,020	\$0,459	1.5%	\$0,007	\$0,467	1.8%
13	Electric Generation - Distribution/Transmission	\$0,487	\$0,537	10.3%	\$0,050	\$0,562	10.3%	\$0,024	\$0,577	4.6%	\$0,015	\$0,594	2.7%
14	Electric Generation - Backbone	\$0,377	\$0,364	-3.5%	(\$0,013)	\$0,380	3.5%	\$0,016	\$0,383	0.8%	\$0,003	\$0,387	1.2%
15	Noncore NGV Service - Distribution	\$0,780	\$0,895	14.9%	\$0,116	\$0,947	14.9%	\$0,052	\$0,995	5.8%	\$0,048	\$1,046	5.0%
16	Noncore NGV Service - Transmission	\$0,537	\$0,594	10.8%	\$0,058	\$0,622	10.8%	\$0,028	\$0,641	4.7%	\$0,018	\$0,661	2.9%
17	Wholesale - Illustrative Burner Tip												
18	Alpine Natural Gas	\$0,412	\$0,463	12.4%	\$0,051	\$0,488	12.4%	\$0,025	\$0,504	5.4%	\$0,016	\$0,522	3.2%
19	Coalinga	\$0,412	\$0,464	12.5%	\$0,051	\$0,489	12.5%	\$0,025	\$0,505	5.5%	\$0,016	\$0,523	3.3%
20	Island Energy	\$0,421	\$0,476	13.2%	\$0,055	\$0,504	13.2%	\$0,028	\$0,524	5.9%	\$0,019	\$0,545	3.8%
21	Palo Alto	\$0,409	\$0,459	12.2%	\$0,050	\$0,484	12.2%	\$0,024	\$0,498	5.3%	\$0,015	\$0,515	3.1%
22	West Coast Gas - Castle	\$0,702	\$0,825	17.5%	\$0,123	\$0,880	17.5%	\$0,055	\$0,933	6.7%	\$0,053	\$0,989	6.0%
23	West Coast Gas - Mather Distribution	\$0,905	\$1,077	19.0%	\$0,172	\$1,151	19.0%	\$0,075	\$1,229	6.9%	\$0,077	\$1,310	6.7%
24	West Coast Gas - Mather Transmission	\$0,413	\$0,465	12.5%	\$0,052	\$0,491	12.5%	\$0,026	\$0,507	5.5%	\$0,016	\$0,525	3.3%
25	Illustrative Bill Impacts												
26	Average Non-CARE Residential customer using an annual monthly average of 33 therms*	\$59.92	\$70.73	18.0%	\$10.81	\$76.28	18.0%	\$5.55	\$81.31	7.9%	\$5.03	\$86.65	6.6%
27	Average CARE Residential customer using an annual monthly average of 29 therms*	\$41.28	\$48.70	18.0%	\$7.42	\$52.51	18.0%	\$3.82	\$55.97	7.8%	\$3.45	\$59.63	6.6%
28	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	\$372.69	\$439.28	17.9%	\$66.59	\$469.42	17.9%	\$30.13	\$496.44	6.9%	\$27.02	\$525.39	5.8%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations with the weighted average being the adopted 32 therms.

- (a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.
- (b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surcharge (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.
- (c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.
- (d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.
- (e) Illustrative Noncore Burner-Tip Rates include a proxy procurement rate of PG&E's NGV1 Citygate that reflects PG&E's present and proposed backbone transmission volumetric and reservation charges.

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT E
PRESENTLY EFFECTIVE GAS RATES

PACIFIC GAS AND ELECTRIC COMPANY

COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	01/01/2021 ⁽²⁾	Average Rate No PPP	03/01/2021 ⁽¹⁾	% Chg from Jan 1, 2021	Average Rate No PPP	% Chg from Jan 1, 2021
Comparison of Gas Accord Tariffs - Current rates - effective January 1, 2021 (No Changes 3/1/21)						
Gas Schedule G-AA	1/1/2021 (2)		1/1/2021 (1)	% Chg		% Chg
Path	Usage Rate		Usage Rate	From 1/1/20		From 1/1/20
Redwood to On-System (Per Dth)	\$0.7933		\$0.8753	10.33%		
Baja to On-System (Per Dth)	\$0.9553		\$1.0793	12.98%		
Silverado to On-System (Per Dth)	\$0.6028		\$0.6878	14.09%		
Mission to On-System (Per Dth)	\$0.0000		\$0.0000	0.00%		
Gas Schedule G-AAOFF						
Path	Usage Rate		Usage Rate			
Redwood to Off-System (Per Dth)	\$0.7933		\$0.8753	10.33%		
Baja to Off-System (Per Dth)	\$0.9553		\$1.0793	12.98%		
Silverado to Off-System (Per Dth)	\$0.7933		\$0.8753	10.33%		
Mission to Off-System (Per Dth)	\$0.7933		\$0.8753	10.33%		
Mission to Off-System Storage Withdrawals (Per Dth)	\$0.0000		\$0.0000	0.00%		
Gas Schedule G-AFT	Reservation Rate		Reservation Rate			
Path	MFV Rates	SFV Rates	MFV Rates		SFV Rates	
Redwood to On-System (Per Dth)	\$14.8870	\$20.0078	\$16.3309	9.70%	\$22.0809	10.36%
Redwood to On-System Core Procurement Groups Only (Per Dth)	\$13.5578	\$18.4477	\$15.0130	10.73%	\$20.8302	12.92%
Baja to On-System (Per Dth)	\$17.9270	\$24.0935	\$20.1370	12.33%	\$27.2272	13.01%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$16.5621	\$22.5356	\$0.0000	-100.00%	\$0.0000	-100.00%
Silverado to On-System (Per Dth)	\$11.1722	\$15.2032	\$12.6452	13.18%	\$17.3534	14.14%
Mission to On-System (Per Dth)	\$11.1722	\$15.2032	\$12.6452	13.18%	\$17.3534	14.14%
	Usage Rate		Usage Rate			
Path	MFV Rates	SFV Rates	MFV Rates		SFV Rates	
Redwood to On-System (Per Dth)	\$0.1717	\$0.0033	\$0.1925	12.14%	\$0.0035	4.83%
Redwood to On-System Core Procurement Groups Only (Per Dth)	\$0.1635	\$0.0027	\$0.1939	18.63%	\$0.0027	-1.09%
Baja to On-System (Per Dth)	\$0.2067	\$0.0040	\$0.2374	14.83%	\$0.0043	7.34%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$0.1997	\$0.0033	\$0.0000	-100.00%	\$0.0000	-100.00%
Silverado to On-System (Per Dth)	\$0.1350	\$0.0025	\$0.1574	16.56%	\$0.0026	3.90%
Mission to On-System (Per Dth)	\$0.1350	\$0.0025	\$0.1574	16.56%	\$0.0026	3.90%
Mission to On-System Storage Withdrawals (Conversion option from Firm ON-System Rewood or Baja Path only)	\$0.0000	\$0.0000	\$0.0000	0.00%	\$0.0000	0.00%
Gas Schedule G-AFTOFF	Reservation Rate		Reservation Rate			
Path	MFV Rates	SFV Rates	MFV Rates		SFV Rates	
Redwood to Off-System (Per Dth)	\$14.8870	\$20.0078	\$16.3309	9.70%	\$22.0809	10.36%
Baja to Off-System (Per Dth)	\$17.9270	\$24.0935	\$20.1370	12.33%	\$27.2272	13.01%
Silverado to Off-System (Per Dth)	\$14.8870	\$20.0078	\$16.3309	9.70%	\$22.0809	10.36%
Mission to Off-System (Per Dth)	\$14.8870	\$20.0078	\$16.3309	9.70%	\$22.0809	10.36%
	Usage Rate		Usage Rate			
Path	MFV Rates	SFV Rates	MFV Rates		SFV Rates	
Redwood to Off-System (Per Dth)	\$0.1717	\$0.0033	\$0.1925	12.14%	\$0.0035	4.83%
Baja to Off-System (Per Dth)	\$0.2067	\$0.0040	\$0.2374	14.83%	\$0.0043	7.34%
Silverado to Off-System (Per Dth)	\$0.1717	\$0.0033	\$0.1925	12.14%	\$0.0035	4.83%
Mission to Off-System (Per Dth)	\$0.1717	\$0.0033	\$0.1925	12.14%	\$0.0035	4.83%
Gas Schedule G-BAL						
Self-Balancing Credit Paragraph Section	\$0.0350		\$0.0360	2.95%		
Gas Schedule G-CFS						
Reservation Charge per Dth per month	\$0.3424		\$0.4306	25.78%		
Gas Schedule G-LEND						
Minimum Rate (per transaction)	\$57.00		\$57.00	0.00%		
Maximum Rate (per Dth per day)	\$1.1650		\$1.1650	0.00%		
Gas Schedule G-NAS						
Injection Maximum Rates (Per Dth/Day)	\$5.7236		\$5.7236	0.00%		
Withdrawal Maximum Rates (Per Dth/Day)	\$26.1629		\$26.1629	0.00%		
Gas Schedule G-NFS						
Injection Maximum Rates (Per Dth/Day)	\$5.7236		\$5.7236	0.00%		
Inventory (Per Dth)	\$3.5541		\$3.5541	0.00%		
Withdrawal Maximum Rates (Per Dth/Day)	\$26.1629		\$26.1629	0.00%		
Gas Schedule G-PARK						
Minimum Rate (per transaction)	\$57.00		\$57.0000	0.00%		
Maximum Rate (per Dth per day)	\$1.1650		\$1.1650	0.00%		
Gas Schedule G-SFS (5)						
Reservation Charge per Dth per month	\$0.3930		\$0.0000	-100.00%		
Gas Schedule G-SFT	Reservation Rate		Reservation Rate			
Path	MFV Rates	SFV Rates	MFV Rates		SFV Rates	

PACIFIC GAS AND ELECTRIC COMPANY

COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	01/01/2021 ⁽²⁾	Average Rate No PPP	03/01/2021 ⁽¹⁾	% Chg from Jan 1, 2021	Average Rate No PPP	% Chg from Jan 1, 2021
Redwood to On-System (Per Dth)	\$17.86442	\$24.00935	\$19.5971	9.70%	\$26.4971	10.36%
Baja to On-System (Per Dth)	\$21.51244	\$28.91221	\$24.1644	12.33%	\$32.6726	13.01%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$19.87456	\$27.04273	\$22.4702	13.06%	\$31.1770	15.29%
Silverado to On-System (Per Dth)	\$13.40664	\$18.24383	\$15.1742	13.18%	\$20.8241	14.14%
Mission to On-System (Per Dth)	\$13.40664	\$18.24383	\$15.1742	13.18%	\$20.8241	14.14%
Usage Rate						
Path	MFV Rates	SFV Rates	MFV Rates		SFV Rates	
Redwood to On-System (Per Dth)	\$0.2060	\$0.0040	\$0.2310	12.14%	\$0.0042	4.83%
Baja to On-System (Per Dth)	\$0.2481	\$0.0048	\$0.2848	14.83%	\$0.0051	7.34%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$0.2397	\$0.0040	\$0.2903	21.12%	\$0.0040	0.99%
Silverado to On-System (Per Dth)	\$0.1620	\$0.0030	\$0.1889	16.56%	\$0.0031	3.90%
Mission to On-System (Per Dth)	\$0.1620	\$0.0030	\$0.1889	16.56%	\$0.0031	3.90%
Gas Schedule G-XF						
SFV Reservation Rates (Per Dth Per Month)	5.4481		\$5.6163	3.09%		
SFV Usage Rates Rates (Per Dth)	0.0002		\$0.0002	3.09%		

Notes:

- 1) Rates are based on 1/1/2021 - AGT, AL 4348-G for noncore tariffs and AL 4347-G for core tariffs.
- 2) Rates are based on 1/1/2020 - AGT, AL 4200-G for noncore tariffs and AL 4199-G for core tariffs.
- 5) Service no longer offered under adopted NGSS, however, previous January 2020 rate of \$0.3930 still shown on Tariff until the seven-year step-down period is adopted.

PACIFIC GAS AND ELECTRIC COMPANY

COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	01/01/2021 ⁽²⁾	Average Rate No PPP	03/01/2021 ⁽¹⁾	% Chg from Jan 1, 2021	Average Rate No PPP	% Chg from Jan 1, 2021
Comparison of Core Schedules:						
Residential (G-1, GM, GS, GT)						
<u>Transportation Charge (\$/Therm)</u>						
Tier 1	\$1.09586	\$1.25746	\$1.19868	9.38%	\$1.37413	9.3% Avg. Summer (Apr-Oct)
Tier 2	\$1.53752	\$1.25008	\$1.68034	9.29%	\$1.36627	9.3% Avg. Winter (Jan-Mar, Nov-Dec)
Average Rate from RTP		\$1.25270			\$1.36906	9.3% Avg. Annual
California Natural Gas Climate Credit ^{3/}	(\$24.62)		(\$24.62)			
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Residential Natural Gas Vehicle (G1-NGV)						
Customer Charge	\$0.41425		\$0.41425	0.00%		
Transportation Charge (\$/therm) implemented 2/1/06	\$0.70356		\$0.78438	11.49%		
California Natural Gas Climate Credit ^{3/}	(\$24.62)		(\$24.62)			
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Small Commercial (G-NR1)						
Customer Charge 0 - 5.0 therms (\$/day)	\$0.27048		\$0.27048	0.00%		
Customer Charge 5.1 - 16.0 therms (\$/day)	\$0.52106		\$0.52106	0.00%		
Customer Charge 16.1 - 41.0 therms (\$/day)	\$0.95482		\$0.95482	0.00%		
Customer Charge 41.1 - 123.0 therms (\$/day)	\$1.66489		\$1.66489	0.00%		
Customer Charge >123.1 therms (\$/day)	\$2.14936		\$2.14936	0.00%		
<u>Transportation Charge (\$/Therm)</u>						
Summer (1st 4,000)	\$0.74592	\$0.78187	\$0.81023	8.62%	\$0.84093	7.6% Avg. Summer
Summer (Excess)	\$0.45082		\$0.47735	5.88%		
Winter (1st 4,000)	\$0.87470	\$0.86037	\$0.95768	9.49%	\$0.93543	8.7% Avg. Winter
Winter (Excess)	\$0.52865		\$0.56422	6.73%		
		\$0.82571			\$0.89371	8.2% Avg. Annual
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Large Commercial (G-NR2)						
<u>Customer Charge (\$/Day)</u>	\$4.95518		\$4.95518	0.00%		
<u>Transportation Charge (\$/Therm)</u>						
Summer (1st 4,000)	\$0.74592	\$0.48351	\$0.81023	8.62%	\$0.51368	6.2% Avg. Summer
Summer (Excess)	\$0.45082		\$0.47735	5.88%		
Winter (1st 4,000)	\$0.87470	\$0.56449	\$0.95768	9.49%	\$0.60442	7.1% Avg. Winter
Winter (Excess)	\$0.52865		\$0.56422	6.73%		
		\$0.51831			\$0.55267	6.6% Avg. Annual
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Residential Transport-Only (G-CT)						
<u>Transportation Charge (\$/Therm)</u>						
Tier 1	\$1.09586		\$1.19868	9.38%		
Tier 2	\$1.53752		\$1.68034	9.29%		
California Natural Gas Climate Credit ^{3/}	(\$24.62)		(\$24.62)			
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Small Commercial Transport-Only (G-CT)						
<u>Transportation Charge (\$/Therm)</u>						
Summer (1st 4,000)	\$0.74592		\$0.81023	8.62%		
Summer (Excess)	\$0.45082		\$0.47735	5.88%		
Winter (1st 4,000)	\$0.87470		\$0.95768	9.49%		
Winter (Excess)	\$0.52865		\$0.56422	6.73%		
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Large Commercial Transport-Only (G-CT)						
<u>Transportation Charge (\$/Therm)</u>						
Summer (1st 4,000)	\$0.74592		\$0.81023	8.62%		
Summer (Excess)	\$0.45082		\$0.47735	5.88%		
Winter (1st 4,000)	\$0.87470		\$0.95768	9.49%		
Winter (Excess)	\$0.52865		\$0.56422	6.73%		
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Natural Gas Vehicle - Uncompressed (G-NGV1)						
Customer Charge (\$/Day)	\$0.44121		\$0.44121	0.00%		
Transportation Charge (\$/Therm)	\$0.52017	\$0.52112	\$0.55521	6.74%	\$0.55617	6.7%
Greenhouse Gas Compliance Cost ^{4/}	\$0.07366		\$0.07366			
Natural Gas Vehicle - Compressed (G-NGV2)						
Customer Charge (\$/Day)	\$0.00		\$0.00	0.00%		
Transportation Charge (\$/Therm)	\$2.07619	\$2.07618	\$2.11613	1.92%	\$2.11613	1.9%

PACIFIC GAS AND ELECTRIC COMPANY

COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	01/01/2021 ⁽²⁾	Average Rate No PPP	03/01/2021 ⁽¹⁾	% Chg from Jan 1, 2021	Average Rate No PPP	% Chg from Jan 1, 2021
Greenhouse Gas Compliance Cost ⁴⁾	\$0.07366		\$0.07366			
G-PPP CORE CUSTOMERS						
Residential Non-Care	\$0.07021		\$0.07021	0.00%		
Residential CARE	\$0.02959		\$0.02959	0.00%		
Small Commercial	\$0.07647		\$0.07647	0.00%		
Large Commercial	\$0.06539		\$0.06539	0.00%		
Natural Gas Vehicle	\$0.04308		\$0.04308	0.00%		

Notes:

- 1) Rates are based on 3/1/2021 - Noncore, AL 4391-G for noncore tariffs (due to 2020 GRC D. 20-12-005) and AL 4390-G for core tariffs.
- 2) Rates are based on 1/1/2021 - AGT, AL 4348-G for noncore tariffs and AL 4347-G for core tariffs.
- 3) Residential Annual Credit in April bill cycle.
- 4) Covered Entities (i.e., customers that currently have a direct obligation to pay for allowances directly to the Air Resources Board for their Greenhouse Gas (GHG) emissions) will see a line item credit on their bill equal to \$0.07366 per therm times their monthly billed volumes.

PACIFIC GAS AND ELECTRIC COMPANY

COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	01/01/2021 ⁽²⁾	Average Rate No PPP	03/01/2021 ⁽¹⁾	% Chg from Jan 1, 2021	Average Rate No PPP	% Chg from Jan 1, 2021
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Comparison of Noncore Schedules

Industrial (G-NT)

Customer Access Charge (\$/Day)

0 to 5,000 therms	\$0.96099		\$0.96099	0.0%	
5,001 to 10,000 therms	\$2.86225		\$2.86225	0.0%	
10,001 to 50,000 therms	\$5.32734		\$5.32734	0.0%	
50,001 to 200,000 therms	\$6.99123		\$6.99123	0.0%	
200,001 to 1,000,000 therms	\$10.14378		\$10.14378	0.0%	
1,000,001 therms and above	\$86.04625		\$86.04625	0.0%	

Transportation Charge (\$/Therm)

Backbone	0.09220	\$0.09300	0.09595	4.07%	\$0.09675	4.0%
Transmission	\$0.20258	\$0.20332	\$0.21437	5.82%	\$0.21511	5.8%
Distribution (Summer) Tier 1	\$0.48912	\$0.41199	\$0.53351	9.08%	\$0.44857	8.9%
Distribution (Summer) Tier 2	\$0.38451		\$0.41886	8.93%		
Distribution (Summer) Tier 3	\$0.36330		\$0.39560	8.89%		
Distribution (Summer) Tier 4	\$0.34696		\$0.37769	8.86%		
Distribution (Summer) Tier 5	\$0.20258		\$0.21437	5.82%		
Distribution (Winter) Tier 1	\$0.58996		\$0.64403	9.17%		
Distribution (Winter) Tier 2	\$0.44873		\$0.48925	9.03%		
Distribution (Winter) Tier 3	\$0.42009		\$0.45785	8.99%		
Distribution (Winter) Tier 4	\$0.39803		\$0.43367	8.95%		
Distribution (Winter) Tier 5	\$0.20258		\$0.21437	5.82%		

Greenhouse Gas Compliance Cost ^{3/}

0.07366	\$0.07366
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G-PPP Noncore Customers

Backbone/Transmission	\$0.05305		\$0.05305	0.00%	
Distribution	\$0.07656		\$0.07656	0.00%	

Electric Generation G-EG

Transportation Charge:

Backbone Transportation Charge (\$/therm)	0.08472	\$0.08498	0.08861	4.59%	\$0.08888	4.6%
Distribution/Transmission Charge (\$/Therm)	\$0.18717	\$0.18802	\$0.19814	5.86%	\$0.19900	5.8%
Greenhouse Gas Compliance Cost ^{3/}	0.07366		\$0.07366			

Wholesale G-WSL

Customer Access Charge (\$/Day)

Palo Alto	\$73.97918		\$73.97918	0.00%	
Coalinga	\$22.18784		\$22.18784	0.00%	
West Coast Gas-Mather	\$11.77874		\$11.77874	0.00%	
West Coast Gas - Castle	\$12.88866		\$12.88866	0.00%	
Island Energy	\$15.03321		\$15.03321	0.00%	
Alpine Natural Gas	\$5.01666		\$5.01666	0.00%	

Transportation Charge (\$/Therm)

Palo Alto	\$0.18338	\$0.11062	\$0.19421	5.91%	\$0.12145	9.8%
Coalinga	\$0.18338	\$0.11353	\$0.19421	5.91%	\$0.12437	9.5%
West Coast Gas - Mather (Transmission)	\$0.18338	\$0.11451	\$0.19421	5.91%	\$0.12535	9.5%
West Coast Gas - Mather (Distribution)	\$0.62246	\$0.55360	\$0.68583	10.18%	\$0.61696	11.4%
West Coast Gas - Castle (Distribution)	\$0.43852	\$0.37242	\$0.48026	9.52%	\$0.41416	11.2%
Island Energy	\$0.18338	\$0.12223	\$0.19421	5.91%	\$0.13306	8.9%
Alpine Natural Gas	\$0.18338	\$0.11319	\$0.19421	5.91%	\$0.12402	9.6%

Greenhouse Gas Compliance Cost ^{3/}

0.07366	\$0.07366
---------	-----------

Natural Gas Vehicle - Uncompressed (G-NGV4)

Customer Access Charge (\$/Day)

0 to 5,000 therms	\$0.96099		\$0.96099	0.0%	
5,001 to 10,000 therms	\$2.86225		\$2.86225	0.0%	
10,001 to 50,000 therms	\$5.32734		\$5.32734	0.0%	
50,001 to 200,000 therms	\$6.99123		\$6.99123	0.0%	
200,001 to 1,000,000 therms	\$10.14378		\$10.14378	0.0%	
1,000,001 therms and above	\$86.04625		\$86.04625	0.0%	

Transportation Charge (\$/Therm)

Transmission	\$0.19403	\$0.19477	\$0.20487	5.59%	\$0.20561	5.6%
Distribution (Summer) Tier 1	\$0.48912	\$0.41199	\$0.53351	9.08%	\$0.44857	8.9%
Distribution (Summer) Tier 2	\$0.38451		\$0.41886	8.93%		
Distribution (Summer) Tier 3	\$0.36330		\$0.39560	8.89%		

PACIFIC GAS AND ELECTRIC COMPANY

COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	01/01/2021 ⁽²⁾	Average Rate No PPP	03/01/2021 ⁽¹⁾	% Chg from Jan 1, 2021	Average Rate No PPP	% Chg from Jan 1, 2021
Distribution (Summer) Tier 4	\$0.34696		\$0.37769	8.86%		
Distribution (Summer) Tier 5	\$0.19403		\$0.20487	5.59%		
Distribution (Winter) Tier 1	\$0.58996		\$0.64403	9.17%		
Distribution (Winter) Tier 2	\$0.44873		\$0.48925	9.03%		
Distribution (Winter) Tier 3	\$0.42009		\$0.45785	8.99%		
Distribution (Winter) Tier 4	\$0.39803		\$0.43367	8.95%		
Distribution (Winter) Tier 5	\$0.19403		\$0.20487	5.59%		
Greenhouse Gas Compliance Cost ^{3/}	0.07366		\$0.07366			
Liquefied Natural Gas (G-LNG)	\$0.33119		\$0.34203	3.27%		
G-PPP Natural Gas Vehicle/Liquid Natural Gas	\$0.04308		\$0.04308	0.00%		

Notes:

1) Rates are based on 3/1/2021 - Noncore, AL 4391-G for noncore tariffs (due to 2020 GRC D. 20-12-005) and AL 4390-G for core tariffs.

2) Rates are based on 1/1/2021 - AGT, AL 4348-G for noncore tariffs and AL 4347-G for core tariffs.

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT F
STATEMENT OF PROPOSED CHANGES

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC DEPARTMENT
SUMMARY OF REVENUES BY CUSTOMER CLASS
(THOUSANDS OF NOMINAL DOLLARS)

Customer Class	Total Revenue at 3/1/21 Rates (\$000s)	Proposed Illustrative Class Revenue (\$000s)	Revenue Change (\$000s)	Percentage Change
Bundled				
Residential	\$3,232,061	\$3,814,926	\$582,865	18.0%
Small L&P	\$682,807	\$808,717	\$125,910	18.4%
Medium L&P	\$600,481	\$680,785	\$80,304	13.4%
B-19 Total	\$714,096	\$801,696	\$87,600	12.3%
Streetlights	\$23,134	\$25,225	\$2,091	9.0%
Standby	\$56,911	\$61,904	\$4,993	8.8%
Agriculture	\$1,231,032	\$1,461,823	\$230,791	18.7%
B-20 Total	\$670,710	\$718,748	\$48,038	7.2%
Total Bundled	\$7,211,233	\$8,373,825	\$1,162,592	16.1%

Customer Class	Total Revenue at 3/1/21 Rates (\$000s)	Proposed Illustrative Class Revenue (\$000s)	Revenue Change (\$000s)	Percentage Change
DA/CCA				
Residential	\$2,948,107	\$3,665,611	\$717,504	24.3%
Small L&P	\$955,836	\$1,192,663	\$236,827	24.8%
Medium L&P	\$847,843	\$1,012,060	\$164,216	19.4%
B-19 Total	\$1,242,130	\$1,475,450	\$233,320	18.8%
Streetlights	\$30,710	\$34,824	\$4,114	13.4%
Standby	\$9,088	\$10,697	\$1,608	17.7%
Agriculture	\$183,781	\$226,723	\$42,942	23.4%
B-20 Total	\$850,909	\$970,414	\$119,505	14.0%
Total DA/CCA	\$7,068,404	\$8,588,440	\$1,520,036	21.5%

**2023 GENERAL RATE CASE PHASE I (2023 GRC)
APPLICATION: JUNE 30, 2021
PACIFIC GAS AND ELECTRIC COMPANY**

**ILLUSTRATIVE PRESENT AND PROPOSED GAS REVENUES
THOUSANDS OF DOLLARS**

Gas Rate Classes/Services	Illustrative Present Gas Revenues	Illustrative Proposed Gas Revenues	Proposed Gas Revenue Change	% Gas Revenue Change
Residential	\$2,948,415	\$3,506,871	\$558,455	18.9%
Small Commercial	\$923,892	\$1,110,852	\$186,960	20.2%
Large Commercial	\$54,192	\$66,389	\$12,197	22.5%
Core NGV (Uncompressed)	\$27,032	\$32,229	\$5,197	19.2%
Core NGV (Compressed)	\$9,468	\$9,905	\$437	4.6%
Industrial Distribution	\$132,104	\$163,272	\$31,167	23.6%
Industrial Transmission	\$345,802	\$458,982	\$113,179	32.7%
Industrial Backbone	\$1,461	\$1,439	-\$23	-1.6%
Noncore NGV (Uncompressed Transmission)	\$2,051	\$2,566	\$516	25.1%
Electric Generation - Non-Backbone Service Level	\$88,715	\$118,563	\$29,848	33.6%
Electric Generation - Backbone Service Level	\$11,568	\$4,760	-\$6,807	-58.8%
Wholesale Distribution	\$604	\$784	\$180	29.8%
Wholesale Transmission	\$4,097	\$5,951	\$1,855	45.3%
End-User System Totals	\$4,549,401	\$5,482,563	\$933,162	20.5%
Unbundled Backbone	\$357,689	\$301,036	-\$56,654	-15.8%
System Total	\$4,907,090	\$5,783,599	\$876,508	17.9%

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT G
RESULTS OF OPERATIONS AT PROPOSED RATES

Attachment G

Table 1

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application)
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	8,170,946	449,795	8,620,741	599,747	9,220,488	616,632	9,837,120	1
2	Plus Other Operating Revenue	219,347	-	219,347	-	219,347	-	219,347	2
3	Total Operating Revenue	8,390,293	449,795	8,840,088	599,747	9,439,835	616,632	10,056,467	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production	-	-	-	-	-	-	-	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	2,429	47	2,476	46	2,523	48	2,570	7
8	Distribution	2,305,406	62,331	2,367,737	64,553	2,432,290	61,929	2,494,219	8
9	Customer Accounts	222,562	6,347	228,909	6,393	235,302	17,971	253,273	9
10	Uncollectibles	25,170	1,349	26,519	1,799	28,318	1,850	30,168	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	1,266,219	(8,281)	1,257,938	66,913	1,324,851	77,993	1,402,844	12
13	Franchise & SFGR Tax Requirement	64,027	3,432	67,459	4,577	72,036	4,706	76,741	13
14	Amortization	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	9,632	-	9,632	-	9,632	686	10,318	17
18	Subtotal Expenses:	3,895,446	65,225	3,960,671	144,282	4,104,953	165,183	4,270,135	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	325,722	48,256	373,978	41,799	415,777	42,451	458,228	20
21	Payroll	57,115	1,873	58,988	1,935	60,923	1,998	62,921	21
22	Business	733	-	733	-	733	-	733	22
23	Other	13,794	-	13,794	-	13,794	-	13,794	23
24	State Corporation Franchise	86,156	14,383	100,539	19,617	120,155	19,185	139,340	24
25	Federal Income	112,853	(9,009)	103,844	38,691	142,536	35,785	178,321	25
26	Total Taxes	596,372	55,504	651,876	102,042	753,918	99,419	853,337	26
27	Depreciation	2,081,903	166,930	2,248,833	198,115	2,446,948	200,712	2,647,660	27
28	Decommissioning	-	-	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	6,573,721	287,658	6,861,379	444,439	7,305,819	465,314	7,771,132	30
31	Net for Return	1,816,571	162,137	1,978,708	155,308	2,134,016	151,319	2,285,335	31
32	Rate Base	25,203,745	2,191,320	27,395,064	2,098,201	29,493,265	2,043,161	31,536,426	32
RATE OF RETURN:									
33	On Rate Base	7.21%		7.22%		7.24%		7.25%	33
34	On Equity ^{Note 1}								34

Note 1: Electric Distribution-related AB 1054 ROE is 0% and non-AB 1054 ROE is at 10.25%. The following workpapers show ROE, on line 34:

- Electric Distribution non-AB 1054 see Exhibit (PG&E-11), Table 2-23

- Electric Distribution AB 1054 see Exhibit (PG&E-11), Table 2-27

Attachment G

Table 2

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application)
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	2,430,550	(16,233)	2,414,317	(417,955)	1,996,362	(676,846)	1,319,516	1
2	Plus Other Operating Revenue	13,487	-	13,487	-	13,487	-	13,487	2
3	Total Operating Revenue	2,444,037	(16,233)	2,427,804	(417,955)	2,009,849	(676,846)	1,333,003	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production	598,849	4,228	603,077	(139,476)	463,601	(157,313)	306,287	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	16,814	326	17,140	321	17,460	(4,203)	13,257	7
8	Distribution	-	-	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	-	-	9
10	Uncollectibles	7,332	(49)	7,283	(1,254)	6,029	(2,030)	3,999	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	371,521	9,473	380,994	(97,907)	283,087	(121,457)	161,630	12
13	Franchise & SFGR Tax Requirement	18,651	(124)	18,527	(3,189)	15,337	(5,165)	10,172	13
14	Amortization	31,491	-	31,491	(11,827)	19,664	(19,500)	164	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	(619)	-	(619)	(111)	(730)	1,253	524	17
18	Subtotal Expenses:	1,044,039	13,854	1,057,893	(253,444)	804,448	(308,415)	496,033	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	71,349	6,752	78,101	3,033	81,134	5,423	86,556	20
21	Payroll	29,754	976	30,730	1,008	31,738	(19,598)	12,140	21
22	Business	405	-	405	-	405	(264)	141	22
23	Other	7,613	-	7,613	-	7,613	(4,964)	2,649	23
24	State Corporation Franchise	50,041	(13,454)	36,587	(17,593)	18,994	90	19,084	24
25	Federal Income	44,228	(20,204)	24,024	(25,323)	(1,299)	25,044	23,745	25
26	Total Taxes	203,389	(25,930)	177,459	(38,875)	138,584	5,731	144,314	26
27	Depreciation	690,445	13,514	703,960	(66,742)	637,218	(317,944)	319,274	27
28	Decommissioning	93,808	200	94,008	2,300	96,308	2,700	99,008	28
29	Nuclear Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	2,031,681	1,639	2,033,319	(356,761)	1,676,558	(617,928)	1,058,630	30
31	Net for Return	412,356	(17,872)	394,484	(61,193)	333,291	(58,918)	274,373	31
32	Rate Base	5,617,929	(243,480)	5,374,449	(833,697)	4,540,752	(802,694)	3,738,058	32
RATE OF RETURN:									
33	On Rate Base	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	33
34	On Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	34

Attachment G

Table 3

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application)
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	2,870,464	224,049	3,094,513	277,511	3,372,024	288,305	3,660,329	1
2	Plus Other Operating Revenue	33,597	-	33,597	-	33,597	-	33,597	2
3	Total Operating Revenue	2,904,061	224,049	3,128,110	277,511	3,405,621	288,305	3,693,926	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Gathering	3,130	108	3,238	112	3,350	116	3,466	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	-	-	7
8	Distribution	599,966	18,789	618,755	19,171	637,927	19,761	657,688	8
9	Customer Accounts	156,865	4,483	161,348	4,517	165,865	4,875	170,741	9
10	Uncollectibles	8,139	628	8,767	778	9,545	808	10,353	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	351,628	8,655	360,283	34,949	395,232	40,713	435,945	12
13	Franchise & SFGR Tax Requirement	27,583	2,128	29,711	2,636	32,347	2,738	35,086	13
14	Amortization	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	21	-	21	-	21	-	21	17
18	Subtotal Expenses:	1,147,332	34,791	1,182,123	62,164	1,244,287	69,012	1,313,299	18
			0		0		0		
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	121,859	20,016	141,876	16,176	158,052	16,004	174,056	20
21	Payroll	38,089	1,249	39,339	1,290	40,629	1,333	41,962	21
22	Business	387	-	387	-	387	-	387	22
23	Other	7,288	-	7,288	-	7,288	-	7,288	23
24	State Corporation Franchise	29,005	9,188	38,193	10,440	48,633	10,985	59,617	24
25	Federal Income	61,477	2,287	63,764	12,180	75,944	11,355	87,299	25
26	Total Taxes	258,106	32,741	290,847	40,086	330,933	39,677	370,610	26
27	Depreciation	739,742	102,475	842,217	124,575	966,792	132,632	1,099,424	27
28	Decommissioning	-	-	-	-	-	-	-	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	2,145,180	170,007	2,315,187	226,825	2,542,013	241,321	2,783,333	30
31	Net for Return	758,880	54,042	812,922	50,686	863,608	46,985	910,593	31
32	Rate Base	10,338,966	736,271	11,075,237	690,548	11,765,785	640,118	12,405,903	32
RATE OF RETURN:									
33	On Rate Base	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	33
34	On Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	34

Attachment G

Table 4

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application)
Results of Operations at Proposed Rates
Gas Transmission and Storage
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
	REVENUE:		0		0		0		
1	Revenue Collected in Rates	1,989,449	271,928	2,261,377	130,989	2,392,366	153,345	2,545,711	1
2	Plus Other Operating Revenue	9,307	-	9,307	-	9,307	-	9,307	2
3	Total Operating Revenue	1,998,756	271,928	2,270,684	130,989	2,401,673	153,345	2,555,017	3
	OPERATING EXPENSES:								
4	Energy Costs	-	-	-	-	-	-	-	4
5	Gathering	-	-	-	-	-	-	-	5
6	Storage	34,216	3,969	38,184	504	38,688	15,717	54,405	6
7	Transmission	773,485	22,146	795,632	21,349	816,980	26,829	843,810	7
8	Distribution	-	-	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	-	-	9
10	Uncollectibles	5,602	762	6,364	367	6,731	430	7,161	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	169,775	4,526	174,301	16,802	191,104	19,567	210,670	12
13	Franchise & SFGR Tax Requirement	18,985	2,583	21,567	1,244	22,812	1,456	24,268	13
14	Amortization	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	30,575	-	30,575	-	30,575	-	30,575	17
18	Subtotal Expenses:	1,032,638	33,986	1,066,624	40,266	1,106,890	63,999	1,170,889	18
			0		0		0		
	TAXES:								
19	Superfund	-	-	-	-	-	-	-	19
20	Property	104,808	13,560	118,369	10,982	129,351	10,240	139,591	20
21	Payroll	20,540	674	21,214	696	21,909	719	22,628	21
22	Business	185	-	185	-	185	-	185	22
23	Other	3,473	-	3,473	-	3,473	-	3,473	23
24	State Corporation Franchise	(1,600)	14,604	13,004	83	13,087	690	13,778	24
25	Federal Income	61,623	22,778	84,400	1,467	85,868	7,629	93,497	25
26	Total Taxes	189,029	51,616	240,645	13,228	253,873	19,278	273,151	26
27	Depreciation	286,170	77,026	363,196	34,329	397,525	32,877	430,402	27
28	Decommissioning	(48,871)	51,912	3,040	-	3,040	-	3,040	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,458,965	214,540	1,673,505	87,823	1,761,328	116,154	1,877,482	30
31	Net for Return	539,791	57,388	597,178	43,166	640,345	37,191	677,536	31
32	Rate Base	7,354,095	781,853	8,135,948	588,097	8,724,045	506,688	9,230,733	32
	RATE OF RETURN:								
33	On Rate Base	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	7.34%	33
34	On Equity	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	10.25%	34

PACIFIC GAS AND ELECTRIC COMPANY

ATTACHMENT H

GENERAL DESCRIPTION OF PG&E'S ELECTRIC AND GAS PLANT

Exhibit D
Table 1
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

			Utility		
Line	Asset Class	FERC Account	Description	Plant	Reserve
			Electric Steam Production - Fossil		
1	ESF31001	310	Land	473	-
2	ESF31002	310	Land Rights	4,801	770
3	ESF31101	311	Prod Fossil: Structures &	-	-
4	ESF31201	312	Prod Fossil: Boiler Plant	-	(1,352)
5	ESF31202	312	Prod Fossil: Boiler Plant Eqp/Pollutn Contrl	4	0
6	ESF31301	313	Prod Fossil: Engine & Engi	-	(38)
7	ESF31401	314	Prod Fossil: Turbogenerato	-	-
8	ESF31501	315	Prod Fossil: Accessory Ele	-	-
9	ESF31601	316	Prod Fossil: Miscellaneous	-	-
10			Total Electric Steam Production - Fossil	5,278	(620)
			Electric Steam Production - Combined Cycle		
11	ESF31103	311	Structures & Improvements	112,059	42,992
12	ESF31203	312	Boiler Plant Equipment	279,352	103,240
13	ESF31205	312	Boiler Plant Equipment	1,469	618
14	ESF31403	314	Turbogenerator Units	240,440	90,577
15	ESF31503	315	Accessory Electrical Equipment	51,679	18,440
16	ESF31603	316	Miscellaneous Power Plant Equipment	25,621	9,930
17			Total Electric Steam Production - Combined Cycle	710,620	265,797
			Electric Nuclear Production		
18	ENP10900	109	Diablo Canyon FAS 109 Gross-up	468,499	468,499
19	ENP32001	320	Land	18,313	17,446
20	ENP32002	320	Land Rights	4,414	4,414
21	ENP32102	321	Post 2001 Structr & Imp	218,310	102,102
22	ENP32201	322	Reactor Plant Equip Unit 2	643,920	499,036
23	ENP32202	322	Post 2001 Reactor Plant Eqp	797,224	437,533
24	ENP32302	323	Post 2001 Turbogenerator Units	312,174	166,932
25	ENP32402	324	Post 2001 Access Elec Eqp	194,446	102,800
26	ENP32502	325	Post 2001 Misc Pwr Plnt Eqp	825,811	452,421
27	ENP32100	321	Prod Nucl: Structures & Im	886,700	885,442
28	ENP32200	322	Reactor Plant Equipment	2,152,310	2,146,067
29	ENP32300	323	Prod Nucl: Turbogenerator	903,572	897,083
30	ENP32400	324	Accessory Electric Equip	676,582	678,659
31	ENP32401	324	Acc Electrical Eqp (HBPP)	-	(13)
32	ENP32500	325	Misc Power Plant Equipment	364,125	355,182
33	ENP32501	325	Misc PP Equip (HBPP)	(0)	-
34			Total Electric Nuclear Production	8,466,399	7,213,604
			Electric Hydroelectric Production		
35	EHP33001	330	Land	24,690	(2,172)
36	EHP33003	330	Land: Recreation	2,152	(1,773)
37	EHP33004	330	Land Rights	14,990	2,546
38	EHP33005	330	Land Rights: F/W	6	1
39	EHP33006	330	Land Rights: Recrtn	2,284	815
40	EHP33101	331	Prod Hydro: Structures & I	300,604	122,195
41	EHP33102	331	Prod Hydro: Structures & I	35,295	2,748
42	EHP33103	331	Prod Hydro: Structures & I	29,780	16,135
43	EHP33201	332	Prod Hydro: Reservoirs/Dams	1,716,169	941,585
44	EHP33202	332	Prod Hydro: Resvrs/Dams/Wt	18,748	7,012
45	EHP33203	332	Prod Hydro: Reservoirs/Dams	33,080	15,061
46	EHP33300	333	Prod Hydro: Water Wheels,	843,344	259,129
47	EHP33301	333	Hydro Treasury Grant	-	-
48	EHP33400	334	Prod Hydro: Accessory Elec	250,467	81,269
49	EHP33500	335	Prod Hydro: Miscellaneous	101,427	25,952
50	EHP33600	336	Prod Hydro: Roads, Railroa	88,811	35,481
51	EHH33001	330	Land	3	-
52	EHH33004	330	Land Rights	0	0

Exhibit D
Table 1
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
53	EHH33101	331	Structures & Improvements	174,915	165,263
54	EHH33201	332	Reservoirs, Dams & Waterways	437,054	420,806
55	EHH33300	333	Waterwheels, Turbines & Generators	253,956	139,156
56	EHH33400	334	Accessory Electrical Equipment	62,743	48,106
57	EHH33500	335	Miscellaneous Power Plant Equipment	32,534	16,971
58	EHH33600	336	Roads, Railroads & Bridges	9,176	8,715
59			Total Hydroelectric Production	4,432,228	2,305,001
Electric Other Production					
60	EOP34001	340	Land	14,373	-
61	EOP34002	340	Land Rights	3,121	500
62	EOP34100	341	Structures & Improvements	375	(53)
63	EOP34200	342	Fuel Holders/Producers/Accsry	6	(17)
64	EOP34300	343	Prime Movers	38	212
65	EOP34400	344	Generators	306	(664)
66	EOP34405	344	Fuel Cell Treas Grants	-	-
67	EOP34500	345	Accessory Equipment	905	(162)
68	EOP34600	346	Miscellaneous Equipment	3,292	1,573
69			Total Electric Other Production	22,416	1,388
Electric Other Production - Combined Cycle					
70	EOP34101	341	Structures & Improvements	141,984	51,664
71	EOP34201	342	Fuel Holders/Producers/Accsry	11,423	4,200
72	EOP34301	343	Prime Movers	226,671	83,556
73	EOP34401	344	Generators	26,323	10,012
74	EOP34501	345	Accessory Equipment	106,878	39,603
75	EOP34601	346	Miscellaneous Equipment	63,693	22,974
76			Total Electric Other Production - Combined Cycle	576,972	212,010
Electric Other Production - Solar					
77	EOP34102	341	Solar Struc & Impr	68,453	23,227
78	EOP34402	344	Solar Gen Equip	400,342	136,515
79	EOP34403	344	Sol Gen Treas Grants	-	-
80	EOP34404	344	Fuell Cell	20,451	18,692
81	EOP34502	345	Solar Inverter	52,550	35,280
82	EOP34503	345	Solar Acc Elect Eq	54,367	18,345
83	EOP34602	346	Miscellaneous Equipment	33,180	12,795
84	EOP34800	384		-	-
85			Total Electric Other Production - Solar	629,343	244,854
86			Total Electric Production	14,843,257	10,242,034
Electric Transmission					
87	ETP35001	350	Trans Plant: Land	64,072	(8)
88	ETP35002	350	Trans Plant: Land Rights	206,019	72,505
89	ETP35201	352	Trans Plant: Structures &	366,922	109,928
90	ETP35202	352	Trans Plant: Structues & I	105,706	17,714
91	ETP35301	353	Trans Plant: Station Equip	7,203,104	1,591,567
92	ETP35302	353	Trans Plant: Step Up Trans	35,970	15,966
93	ETP35303	353	Post 2008 Fossil Gen: Plan	66,787	26,069
94	ETP35400	354	Trans Plant: Towers & Fixt	941,376	347,467
95	ETP35401	354	Post 2008 Fossil Gen: Tow	19,251	10,900
96	ETP35500	355	Trans Plant: Poles & Fixtu	1,863,226	378,982
97	ETP35600	356	Trans Plant: OH Conductor/	2,062,413	527,301
98	ETP35601	356.01	Post 2008 Fossil Gen: OH C	5,498	3,368
99	ETP35700	357	Trans Plant: UG Conduit	512,303	102,533
100	ETP35800	358	Trans Plant: UG Conductor/	281,412	75,188
101	ETP35900	359	Trans Plant: Roads & Trail	125,270	15,305
102	ETC35001	350	CPUC Trans Plant: Land	727	(0)

Exhibit D
Table 1
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
103	ETC35002	350	CPUC Trans Plant: Land Rig	12,722	4,081
104	ETC35201	352	CPUC Trans Plant: Structure	879	187
105	ETC35202	352	CPUC Struct & Imp	1,227	141
106	ETC35301	353	CPUC Trans Plant: Station	80,584	17,456
107	ETC35302	353	CPUC Trans Plant: Step Up	114,958	94,255
108	ETC35400	354	CPUC Trans Plant: Towers & Fixt	86,496	42,585
109	ETC35500	355	CPUC Trans Plant: Poles & Fixt	96,560	18,853
110	ETC35600	356	CPUC Trans Plant: OH Condu	122,923	45,163
111	ETC35700	357	CPUC: UG Conduit	3,966	1,873
112	ETC35800	358	CPUC: UG Conductor/Devices	7,360	3,542
113	ETC35900	359	CPUC Trans Plant: Roads & Trails	7,894	688
114	NTP35201	352	Structures & Improvements	4,692	4,822
115	NTP35202	352	Structures & Improvements-Eqpt	290	351
116	NTP35301	353	Station Equipment	5,940	6,893
117	NTP35302	353	Step-up Transformers	86,881	69,327
118			Total Electric Transmission	14,493,428	3,605,004
Electric Distribution					
119	EDP36001	360	Land	62,788	0
120	EDP36002	360	Land Rights	121,789	14,846
121	EDP36101	361	Structures & Improvements	287,943	111,283
122	EDP36102	361	Structures & Improvements-Eqpt	41,172	10,669
123	EDP36200	362	Station Equipment	3,893,786	1,132,359
124	EDP36300	363	Storage Battery	1,993	629
125	EDP36301	363	Storage Battery	32,567	14,827
126	EDP36400	364	Poles, Towers, & Fixtures	6,486,792	2,705,255
127	EDP36500	365	OH Conductors & Devices	5,408,930	2,789,615
128	EDP36600	366	Underground Conduit	3,304,179	1,233,361
129	EDP36700	367	UG Conductors & Devices	5,340,719	2,893,696
130	EDP36801	368	Transformers (Inst prior 1960)	3,287,961	1,006,636
131	EDP36802	368	Line Transformers-Underground	1,226,643	356,273
132	EDP36901	369	Services-Overhead	1,021,426	751,224
133	EDP36902	369	Services-Underground	2,740,493	1,613,948
134	EDP37000	370	Meters	101,249	(51,401)
135	EDP37001	370	SmartMeter	1,207,615	413,940
136	EDP37100	371	Installation on Customer Premises	27,314	31,966
137	EDP37101	371	Electric Charging Station	5	1
138	EDP37102	371	EVC Infr on Customer Prems	2,124	126
139	EDP37200	372	Leased Property on Cust. Prem.	895	970
140	EDP37301	373	Street Light-Overhead Conductors	14,584	12,091
141	EDP37302	373	Street Light-Conduit & Cables	55,991	27,215
142	EDP37303	373	Street Light-Lamps & Equipment	126,364	92,351
143	EDP37304	373	Street Light-Electroliers	71,947	37,418
144			Total Electric Distribution	34,867,272	15,199,297
145			TOTAL ELECTRIC PLANT AND RESERVE	64,203,957	29,046,335

Exhibit D
Table 2
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

			Utility		
Line	Asset Class	FERC Account	Description	Plant	Reserve
Production					
1	GPP30401	304	Land	2	-
2	GPP30402	304	Land Rights	48	1
3	GPP30500	305	Structures & Improvements	130	200
4	GPP31100	311	Liquified Petroleum Gas Equipment	330	17
5			Total Gas Production	509	218
Underground Storage					
6	GUS35011	350.0	Land	6,368	1,227
7	GUS35012	350.0	Land Rights	128	3
8	GUS35023	350.2	Leaseholds	7,081	6,995
9	GUS35024	350.2	Rights-of-Way (ROW)	1,442	1,104
10	GUS35110	351.1	Well Structures	41,552	4,717
11	GUS35120	351.2	Compressor Station Structures	9,170	5,502
12	GUS35130	351.3	Measuring & Reg Sta Structures	13,591	8,698
13	GUS35140	351.4	Other Structures	21,067	2,620
14	GUS35200	352	Wells	350,268	100,153
15	GUS35300	353	Lines	132,235	47,011
16	GUS35400	354	Compressor Station Equipment	154,145	63,720
17	GUS35500	355	Measuring & Reg Sta Equipment	112,860	47,425
18	GUS35600	356	Purification Equipment	70,783	39,942
19	GUS35700	357	Other Equipment	14,025	5,939
20			Total Underground Storage	934,715	335,056
Underground Storage Decommission					
21	GUD35011	350	Land	120	48
22	GUD35012	350	Land Rights	-	-
23	GUD35023	350	Leaseholds	140	137
24	GUD35024	350	Rights-of-Way	354	322
25	GUD35110	351	Well Structr	528	38
26	GUD35120	351	Comp Station Structr	(12)	(10)
27	GUD35130	351	Meas Reg Sta Structr	46	37
28	GUD35140	351	Other Structr	15	10
29	GUD35200	352	Wells	6,036	2,704
30	GUD35300	353	Lines	318	274
31	GUD35400	354	Comp Station Eqp	6,989	3,860
32	GUD35500	355	Meas Reg Sta Eqp	443	443
33	GUD35600	356	Purification Eqp	318	215
34	GUD35700	357	Other Eqp	1,141	351
			Total Underground Storage Decommission	16,436	8,430
Local Storage					
35	GLS36001	360	Land	954	-
36	GLS36002	360	Land Rights	117	12
37	GLS36101	361	Structures & Improvements	1,556	1,312
38	GLS36200	362	Gas Holders	6,842	4,352
39	GLS36300	363	Purification Equipment	(2)	(2)
40	GLS36330	363.3	Compressor Station Equipment	667	619
41	GLS36340	363.4	Measuring & Reg Sta Equipment	1,721	288
42	GLS36350	363.5	Other Equipment	6,583	3,146
43			Total Local Storage	18,439	9,727

Exhibit D
Table 2
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

			Utility		
Line	Asset Class	FERC Account	Description	Plant	Reserve
			Total Natural Gas Storage	969,590	353,212
			Gas Transmission		
44	GTP36511	365.11	Land & Land Rights	20,030	6,448
45	GTP36512	365.12	Rights-of-Way (ROW)	58,811	29,310
46	GTP36610	366.1	Compressor Station Structures	59,058	13,761
47	GTP36620	366.2	Measuring & Reg Sta Structures	68,111	9,558
48	GTP36630	366.3	Other Structures	63,462	15,796
49	GTP36700	367	Mains	3,213,765	823,683
50	GTP36702	367	Trans Plant: Feeder Mains	-	-
51	GTP36703	367	Mains (PSEP)	658,640	107,206
52	GTP36800	368	Compressor Station Equipment	693,231	254,486
53	GTP36900	369	Odorizing Equipment	738,285	153,955
54	GTP37100	371	Other Equipment	590,141	68,106
55			Total Gas Transmission	6,163,534	1,482,309
			Gas Transmission- Line 401		
56	GTE36511	365.11	Land & Land Rights	879	434
57	GTE36512	365.12	Rights-of-Way (ROW)	18,888	10,452
58	GTE36610	366.1	Compressor Station Structures	10,720	6,029
59	GTE36620	366.2	Measuring & Reg Sta Structures	15,767	1,620
60	GTE36630	366.3	Other Structures	4,167	679
61	GTE36700	367	Mains	645,937	400,763
62	GTE36800	368	Compressor Station Equipment	123,649	104,948
63	GTE36900	369	Odorizing Equipment	6,340	4,471
64	GTE37100	371	Other Equipment	451	22
65			Total Gas Transmission- Line 401	826,797	529,417
			Gas Transmission- STANPAC		
66	GTS36511	365	STANPAC: Land & Land Rights	6	(2)
67	GTS36520	365	STANPAC: Rights-of-Way	1,549	1,073
68	GTS36600	366	STANPAC: Structures	35	4
69	GTS36620	366	STANPAC: Measuring & Reg Sta Structures	3,319	276
70	GTS36630	366	STANPAC: Other Structures	23	(183)
71	GTS36700	367	STANPAC: Mains	33,589	8,633
72	GTS36900	369	STANPAC: Odorizing Equipment	10,848	4,560
73	GTS37000	370	STANPAC: Communication Equipment	75	75
74	GTS37100	371	Other Equipment	3,571	345
75			Total Gas Transmission- STANPAC	53,015	14,781
76			Total Gas Transmission	7,043,855	2,026,725
			Gas Distribution		
77	GDP37401	374	Land	7,417	205
78	GDP37402	374	Land Rights	27,770	2,918
79	GDP37500	375	Structures & Improvements	16,073	3,133
80	GDP37601	376	Mains	5,464,569	2,007,102
81	GDP37700	377	Compressor Station Equipment	28,987	2,502
82	GDP37800	378	Odorizing Equipment	569,141	113,076
83	GDP38000	380	Services	5,130,583	3,072,230
84	GDP38100	381	Meters	1,256,804	502,775

Exhibit D
Table 2
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

<u>Line</u>	<u>Asset Class</u>	<u>FERC Account</u>	<u>Description</u>	<u>Utility</u>	
				<u>Plant</u>	<u>Reserve</u>
85	GDP38300	383	House Regulators	237,017	112,422
86	GDP38500	385	Meas & Reg Sta Equip-Industrial	92,891	33,577
87	GDP38600	386	Other Property on Customer Premises	535	129
88	GDP38700	387	Other Equipment	81,611	29,527
89			Total Gas Distribution	12,913,398	5,879,596
90			TOTAL GAS PLANT AND RESERVE	20,926,842	8,259,534

Exhibit D
Table 3
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
1	CMP30101	301	Organization	558	111
2	CMP30200	302	Intangible Plant: Franchis	215	-
3	CMP30301	303	Intangible Plant: Miscellaneous	13,172	766
4	CMP30302	303	Computer Software	889,554	494,934
5	CMP30304	303	Computer Software - CIS	368,839	215,305
6	CMP38901	389	Land	115,369	-
7	CMP38902	389	Land Rights	10,555	1,058
8	CMP39000	390	Structures & Improvements	1,687,077	436,232
9	CMP39001	390	Comm Plant: Leasehold Impr	16	0
10	CMP39101	391	Office Machines & Computer Eqpt	257,181	158,392
11	CMP39102	391	PC Hardware	38,023	36,446
12	CMP39103	391	Office Furniture & Equipment	93,294	28,031
13	CMP39104	391	Off Mach & Computer Eqpt - CIS	3,038	(44,140)
14	CMP39201	392	Aircraft	65,334	14,055
15	CMP39202	392	Class P	3,691	1,381
16	CMP39203	392	Class C - 2	40,215	17,426
17	CMP39204	392	Class C - 4	63,313	30,217
18	CMP39205	392	Class T - 1	90,654	42,259
19	CMP39206	392	Class T - 3	405,832	172,754
20	CMP39207	392	Class T - 4	431,564	115,174
21	CMP39208	392	Vessels	1,302	597
22	CMP39209	392	Trailers	49,738	18,315
23	CMP39300	393	Stores Equipment	11,250	4,181
24	CMP39400	394	Shop Equipment	72,894	47,021
25	CMP39401	394	Common-Other	3,178	36
26	CMP39500	395	Laboratory Equipment	11,462	4,133
27	CMP39600	396	Power Operated Equipment	226,712	74,334
28	CMP39701	397	Communication - Common Eqpt	75,734	29,165
29	CMP39702	397	Communication - Data Systems	175,003	79,907
30	CMP39703	397	Communication - Radio Systems	51,347	25,361
31	CMP39704	397	Communication - Voice Systems	41,474	16,118
32	CMP39705	397	Communication - Transm Systems	474,700	222,506
33	CMP39706	397	Comm - Transm Sys AMI-G	334,084	179,837
34	CMP39707	397	Comm - Transm Sys AMI-E	485	99
35	CMP39708	397	Communication Network	122,488	67,916
36	CMP39800	398	Miscellaneous Equipment	10,548	4,323
37	CMP39900	399	Other Tangible Property	1	1
38	CNP30302	303	DCPP Software	83	(2,704)
39	CNP38901	389	DCPP Land	0	0
40	CNP38902	389	DCPP Land Rights	5	5
41	CNP39000	390	DCPP Structures & Improve-Office-Eqpt	43,113	43,262
42	CNP39101	391	DCPP Office Machines & Computer Eqpt	1,306	(499)
43	CNP39102	391	DCPP PC Hardware	-	-
44	CNP39103	391	DCPP Office Furniture & Equipment	2,438	1,637
45	CNP39201	392	DCPP Aircraft	-	-
46	CNP39202	392	DCPP Class P	-	-
47	CNP39203	392	DCPP Class C - 2	812	341
48	CNP39204	392	DCPP Class C - 4	273	133
49	CNP39205	392	DCPP Class T - 1	301	193
50	CNP39206	392	DCPP Class T - 3	923	522
51	CNP39207	392	DCPP Class T - 4	959	298
52	CNP39208	392	DCPP Vessels	79	32
53	CNP39209	392	DCPP Trailers	366	290
54	CNP39300	393	DCPP Stores Equipment	90	64
55	CNP39400	394	DCPP Shop Equipment	401	390
56	CNP39500	395	DCPP Laboratory Equipment	1,442	936
57	CNP39600	396	DCPP Power Operated Equipment	5,585	2,551
58	CNP39701	397	DCPP Communication - Common Eqpt	881	429
59	CNP39702	397	DCPP Communication - Data Systems	985	(999)
60	CNP39703	397	DCPP Communication - Radio Systems	1,355	718
61	CNP39704	397	DCPP Communication - Voice Systems	536	181
62	CNP39705	397	DCPP Communication - Transm Systems	4,900	3,091
63	CNP39800	398	DCPP Miscellaneous Equipment	3,499	2,748
64	EIP30201	302	Franchises & Consents	317,697	68,936
65	EIP30301	303	USBR - Limited Term Electric	1,000	1,000

Exhibit D
Table 3
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
66	EIP30303	303	Computer Software	12,476	1,379
67	EHH30200	302	Franchises/Consents	-	-
68	EHP30200	302	Franchises/Consents	994	-
69	EGP38901	389	Land	6	-
70	EGP38902	389	Land Rights	415	45
71	EGP39000	390	Structures & Improvements	21,574	6,531
72	EGP39100	391	Office Furniture & Equipment	10,424	4,524
73	EGP39400	394	Shop Equipment	171,430	56,359
74	EGP39500	395	Laboratory Equipment	11,180	4,876
75	EGP39600	396	Power Operated Equipment	-	-
76	EGP39700	397	Communication Equipment	512,608	102,239
77	EGP39708	397	SM Elect Netwk Equip	6,770	2,413
78	EGP39800	398	Miscellaneous Equipment	33,952	5,724
79	GIP30202	302	Franchises & Consents	674	607
80	GIP30302	303	Computer Software	1,660	(635)
81	GIP30301	303	Miscellaneous	-	-
82	GIE30302	303.02	Miscellaneous Intangible Plant	583	345
83	GGP38901	389	Land	189	-
84	GGP38902	389	Land Rights	51	6
85	GGP39000	390	Structures & Improvements	106,220	18,217
86	GGP39100	391	Office Furniture & Equipment	6,867	2,268
87	GGP39400	394	Shop Equipment	87,743	16,823
88	GGP39500	395	Laboratory Equipment	3,923	722
89	GGP39600	396	Power Operated Equipment	-	(14)
90	GGP39700	397	Communication Eqp	37,995	7,867
91	GGP39708	397	SM Gas Netwk Equip	178,716	16,638
92	GGP39800	398	Miscellaneous Equipment	9,068	3,796
93	GGP39900	399	Other Tangible Property	-	(61)
94	GGE38902	389	Land Rights	110	2
95	GGE39000	390	Structures & Improvements	47,737	17,992
96	GGE39100	391	Office Furniture & Equipment	75	36
97	GGE39400	394	Shop Equipment	8,960	1,198
98	GGE39500	395	Laboratory Equipment	775	291
99	GGE39600	396	Power Operated Equipment	-	8
100	GGE39800	398	Miscellaneous Equipment	1,109	387
101	GGE39900	399	Other Tangible Property	-	(11)
102	GG39210	392	STANPAC: Transport Equ - Licensed	-	-
103	GG39220	392	STANPAC: Transport Eqp - Non-licensed	-	-
104	GG39100	391	STANPAC: Office Furniture & Equipment	-	(1)
105	GG39300	393	STANPAC: Stores Equipment	-	(1)
106	GG39400	394	STANPAC: Tools/Shop/Work Equipment	0	0
107	GG39500	395	STANPAC: Laboratory Equipment	-	(2)
108	GG39800	398	STANPAC: Miscellaneous Equipment	-	0
109	NGP39100	391	Office Furniture & Equipment	4,508	2,033
110	NGP39800	398	Miscellaneous Equipment	15,882	7,344
111	NGP38901	389	Land	4	4
112			TOTAL COMMON, GENERAL AND INTANGIBLE PLANT AND RESERVE	7,923,601	2,897,755

Exhibit D
Table 4
PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2020
(000's)

<u>GL Account</u>	<u>Summary</u>	<u>Plant</u>	<u>Reserve</u>
101	Plant in Service		
	Plant in Service - Electric	64,203,957	
	Plant in Service - Gas	20,926,842	
	Plant in Service - Common	7,923,601	
	Gas Stored Underground	55,907	
	Nuclear Fuel	366,546	
	FAS 143 Asset Retirement Costs Fossil/Nuclear	3,461,069	
	FIN 47 Asset Retirement Cost	600,646	
	Intangible Asset Reclass	(333,683)	
	Impairment Reclass	(6,511,559)	
	PG&E Subsidiary (Stanpac)	8,836	
	Mirant	66,886	
	General office sale	572,795	
	Line 306 sale	9,184	
	Gas Modules Retirement	(87,242)	
	Treasury Grant	(141,083)	
	PSEP	(5,849)	
	Other	(13)	
	Total PG&E Plant in Service (SEC Balance Sheet)	91,116,839	
108/111	Accumulated Depreciation and Amortization		
	Electric		29,046,335
	Gas		8,259,534
	Common		2,897,755
	Impairment Reclassification		(6,511,559)
	Cost of Removal Reclass		(6,910,806)
	Treasury Grant		(51,883)
	Amortization of right of use assets		11,011
	Mirant		26,400
	Intangibles Reclass		(71,786)
	General office sale		233,058
	Line 306 sale		5,155
	FAS 143 Asset Retirement Cost - Nuclear		516,713
	FAS 143 Asset Retirement Cost - Fossil		83,465
	FIN 47 (ARO)		301,002
	Stanpac		8,300
	Gas Modules Retirement		(87,242)
	Other		129
	Total PG&E Accumulated Depreciation (SEC Balance Sheet)		27,755,580

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT I
SUMMARY OF EARNINGS

PACIFIC GAS AND ELECTRIC COMPANY
REVENUE, EXPENSE, RATE BASE AND RATE OF RETURN
YEAR 2020 SUMMARY OF EARNINGS
RECORDED ADJUSTED FOR RATEMAKING
\$000

Line No.		Electric Operations	Gas Operations	Total Utility Operations
1	Operating Revenue	15,831,661	4,836,328	20,667,988
2	Expenses			
3	Operation & Maintenance Expense	12,513,138	3,297,790	15,810,928
4	Depreciation	2,699,010	766,341	3,465,352
5	Taxes	955,596	420,580	1,376,176
6	Other	(1,002,919)	(217,217)	(1,220,136)
7	Total Expenses (Line 3 to Line 6)	15,164,826	4,267,494	19,432,320
8	Operating Income (Line 1 less Line 7)	666,834	568,834	1,235,668
9	Weighted Average Rate Base ^(a)	32,422,500	12,991,659	45,414,159
10	Return on Rate Base (Line 8/Line 9)	2.06%	4.38%	2.72%
11	Return on Equity	0.09%	4.56%	1.37%

Notes:

(a) The weighted average rate base includes plant associated with AB1054 not yet securitized.

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT J
DEPRECIATION METHOD

Statement of Method for Depreciation – Rule 3.2(a)(7)

PG&E depreciates utility plant in its financial statements on a straight-line remaining life basis, according to the estimated service life of plant property. In this 2023 GRC Application, PG&E is proposing to depreciate its gas distribution plant using the units of production method due to the expected decline in gas throughput over the next 25 years given the State of California's climate targets and goal of being carbon neutral by 2045.

For California income tax accrual purposes, PG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954 and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems (ADRS), on tax property additions after 1954. For financial reporting and CPUC ratesetting purposes, PG&E uses "flow through accounting" for such properties.

For federal income tax accrual purposes, PG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954 and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems (ADRS), on tax property additions after 1954 and prior to 1981. For financial reporting and CPUC ratesetting purposes, PG&E uses "flow through accounting" for such properties. For tax property additions in years 1981 through 1986, PG&E computes its tax depreciation using the Accelerated Cost Recovery System (ACRS). For additions after 1986, PG&E computes its tax depreciation using the Modified Accelerated Cost Recovery System (MACRS) and, since 1982, has normalized the effects of the depreciation difference in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

PACIFIC GAS AND ELECTRIC COMPANY
ATTACHMENT K
CITY AND COUNTY MAILING LIST

SERVICE OF NOTICE OF APPLICATION

In accordance with Rule 3.2(b), Applicant will mail a notice to the following, stating in general terms its proposed change in rates.

State of California

To the Attorney General and the Department of General Services.

State of California
Office of Attorney General
1300 I St Ste 1101
Sacramento, CA 95814

and

Department of General Services
Office of Buildings & Grounds
505 Van Ness Avenue, Room 2012
San Francisco, CA 94102

Counties

To the County Counsel or District Attorney and the County Clerk in the following counties:

Alameda	Mariposa	Santa Clara
Alpine	Mendocino	Santa Cruz
Amador	Merced	Shasta
Butte	Modoc	Sierra
Calaveras	Monterey	Siskiyou
Colusa	Napa	Solano
Contra Costa	Nevada	Sonoma
El Dorado	Placer	Stanislaus
Fresno	Plumas	Sutter
Glenn	Sacramento	Tehama
Humboldt	San Benito	Trinity
Kern	San Bernardino	Tulare
Kings	San Francisco	Tuolumne
Lake	San Joaquin	Yolo
Lassen	San Luis Obispo	Yuba
Madera	San Mateo	
Marin	Santa Barbara	

Municipal Corporations

To the City Attorney and the City Clerk of the following municipal corporations:

Alameda	Colusa	Hanford
Albany	Concord	Hayward
Amador City	Corcoran	Healdsburg
American Canyon	Corning	Hercules
Anderson	Corte Madera	Hillsborough
Angels Camp	Cotati	Hollister
Antioch	Cupertino	Hughson
Arcata	Daly City	Huron
Arroyo Grande	Danville	Ione
Arvin	Davis	Isleton
Atascadero	Del Rey Oaks	Jackson
Atherton	Dinuba	Kerman
Atwater	Dixon	King City
Auburn	Dos Palos	Kingsburg
Avenal	Dublin	Lafayette
Bakersfield	East Palo Alto	Lakeport
Barstow	El Cerrito	Larkspur
Belmont	Elk Grove	Lathrop
Belvedere	Emeryville	Lemoore
Benicia	Escalon	Lincoln
Berkeley	Eureka	Live Oak
Biggs	Fairfax	Livermore
Blue Lake	Fairfield	Livingston
Brentwood	Ferndale	Lodi
Brisbane	Firebaugh	Lompoc
Buellton	Folsom	Loomis
Burlingame	Fort Bragg	Los Altos
Calistoga	Fortuna	Los Altos Hills
Campbell	Foster City	Los Banos
Capitola	Fowler	Los Gatos
Carmel	Fremont	Madera
Ceres	Fresno	Manteca
Chico	Galt	Maricopa
Chowchilla	Gilroy	Marina
Citrus Heights	Gonzales	Mariposa
Clayton	Grass Valley	Martinez
Clearlake	Greenfield	Marysville
Cloverdale	Gridley	McFarland
Clovis	Grover Beach	Mendota
Coalinga	Guadalupe	Menlo Park
Colfax	Gustine	Merced
Colma	Half Moon Bay	Mill Valley

Millbrae
Milpitas
Modesto
Monte Sereno
Monterey
Moraga
Morgan Hill
Morro Bay
Mountain View
Napa
Newark
Nevada City
Newman
Novato
Oakdale
Oakland
Oakley
Orange Cove
Orinda
Orland
Oroville
Pacific Grove
Pacifica
Palo Alto
Paradise
Parlier
Paso Robles
Patterson
Petaluma
Piedmont
Pinole
Pismo Beach
Pittsburg
Placerville
Pleasant Hill
Pleasanton
Plymouth
Point Arena
Portola
Portola Valley
Rancho Cordova
Red Bluff
Redding
Redwood City
Reedley
Richmond

Ridgecrest
Rio Dell
Rio Vista
Ripon
Riverbank
Rocklin
Rohnert Park
Roseville
Ross
Sacramento
Saint Helena
Salinas
San Anselmo
San Bruno
San Carlos
San Francisco
San Joaquin
San Jose
San Juan Bautista
San Leandro
San Luis Obispo
San Mateo
San Pablo
San Rafael
San Ramon
Sand City
Sanger
Santa Clara
Santa Cruz
Santa Maria
Santa Rosa
Saratoga
Sausalito
Scotts Valley
Seaside
Sebastopol
Selma
Shafter
Shasta Lake
Soledad
Solvang
Sonoma
Sonora
South San Francisco
Stockton
Suisun City

Sunnyvale
Sutter Creek
Taft
Tehama
Tiburon
Tracy
Trinidad
Turlock
Ukiah
Union City
Vacaville
Vallejo
Victorville
Walnut Creek
Wasco
Waterford
Watsonville
West Sacramento
Wheatland
Williams
Willits
Willows
Windsor
Winters
Woodland
Woodside
Yountville
Yuba City