Pacific Gas and Electric Company Transmission Owner Tariff

Appendix VIII: Formula Rate
Attachment 2: Model

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Formatting and References

			G:

Shading

In the Schedules and Workpapers, those cells shaded in gold are inputs to the Formula Rate Model.

Number Format

Excel "Currency" number format is used.

Reference Order

Reference order: page (or tab) number, line number, column number, note number. A comma separates each reference element. Notes contained in the FERC Form 1 are not numbered (see example below).

Workpaper Naming Conventions

Workpaper names are prefaced with "WP_" followed by the schedule name to which it corresponds (e.g.: WP_18-O&M). If workpapers in support of a Schedule come from different sources or support distinctly different sections of a Schedule, the workpaper name includes a short description suffix (e.g.: WP_25-RFandUFactors_FF, where FF describes Franchise Fees).

Workpaper Tabs and Structure

Workpaper tabs are numbered and do not have names or otherwise attempt to describe the contents of the workpaper with the exception of the Table of Contents sheet.

The first sheet of a workpaper with multiple sheets is a Table of Contents. The tab for the Table of Contents sheet is named "TOC". The TOC sheet lists the tab number and the description of the workpaper contents taken from the workpaper heading.

REFERENCES:

REFERENCE	FORM OF REFERENCE	EXAMPLE	NOTES
Column	col (column # or letter)	col k or col 6	
FERC Form No. 1	FF1	FF1 337.2, L. 20, col k FF1 234, Note(s)	
Line (internal reference)	Line (line #)	Line 25	Internal reference – source within the same Schedule or Workpaper sheet
Line (external reference)	L. (line #)	L. 25	External reference – source outside the Schedule or Workpaper sheet
Note	Note(s) (note #, if provided)	Note 1 14-ADIT, Note 1 FF1 450.1, Notes	
Page	(page #)	337.2 or 2-24 337.2, L. 10, col k	Nothing precedes the page number(s).
Schedule	(schedule name)	12-DepRates	Nothing precedes the schedule name
Tabs	(tab #)	WP_29-RetailRates-2 4 WP_28-GrossLoad 2, L. 115, col 6	Nothing precedes the tab number.
Line for extra data			Some Schedules have a"" row. These rows are intended for new data to be added in a future update.

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	1 Nate Sain					
100	Plant Transmission Functional Plant	Tables San September 1 123 and 25	Intelligentation Intelligentation Intelligentation Intelligentation			
100 101 102 103	Common + General + Intendible Plant Absorband or Proceeded Review's Tarial Plant	\$14.771.688.888 7-Planticlerator 1.132 and 25 \$825,616,546 7-Planticlerator 1.432, and 3 \$4.5 Advantagement 1.432, and 1 \$12,607,646,323 from of Lone 100 to 133	Ted of New Yorks			
	Washing Control Materials and Regular		Intelligentiale			
104 105 106 107	Propagaments Carlo Vorting Capital Tarial Marking Capital	\$114,763,778 13-Werking, i. 113, ox12 \$31,042,478 13-Werking, i. 127, ox15 \$20,048,873 [one NO - time NO]/R \$244,883,238 [one NO - time NO]/R	Intervalse			
			Named and of the Volume			
108 109 110	Accommodated Powersistate Mercey Transmission Facilities Reserve Common + General + Indangible Depositation Reserve Taind Accommodated Expression Reserve	(13 688 137 831) 30 footbes i, 312 od 31 (313 238 840) 20 footbes, i, 461, od 3 (\$4,322,877,878) i ine 128 + ine 129	Negative End of Year Value Negative End of Year Value			
111	Assumulated Defensed Income Taxes (Hannol/Definion) Assumulated Defensed Income Taxes.	(51,619,617,149) 10-007, L 100, cel 2 (5070,688,930), 17-freebaste 1 L 201	End officer Vision End officer Vision End officer Vision Register End of from Vision End officer Vision End officer Vision End officer Vision End officer Vision			
111 / 111 / 112 / 113 / 114 / 116 /	Notice to Spirate Coulds (Carlamer Moures)	(DDC,205,802) 33-60C, LDS (DDC,205,802) 33-60C, LDS (DDC,205,802) 35-60C, LDS	Regular End of Year Value End of Year Value			
114	Total deconstructive Experiments Sensors Assumulated Colorest Sensors Team Basel Colorest Sensors Team Basel Colorest Sensors Team Basel Colorest Sensors Sensors Basel Colorest Sensors Sensors Basel Colorest Sensors Colorest Sensors Other Sensors Other Sensors Other Sensors Other Sensors	[S1,819,127,549] 10-007, L-100, csl2 0(207,628,200) 75-6-showed 1-201 28-31-34-3000 (1-10-15) 10-10-31-31-31-31-31-31-31-31-31-31-31-31-31-	End of Year Value End of Year Value			
	Rain Ease 2) ROS and Capitalization Cabulations	\$11,144,754,000 Sum of Lines 201, 107, 110 and Lines 111x to 119				
		Tables Sancte S27,177,818,814 S-Contelling S, 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Sein.			
300 301 303	Code Comp Town Dark Annuari Long Town Dark Annuari Long Town Dark Code Proceedings Code officers Town Dark	\$27,577,689,864 \$Combattage 5, 1, 108 <u>4,575</u> \$Combattage 5, 1, 108 \$1,442,388,872 \$Lee 203 *Com 203	13 month average 13 month average			
	Professed Stank		Theread marries			
301 304 301	Professed Stack Amends Professed Stack Amends Professed Stack Cod Proceedings Cod of Professed Stock	[212,014,000 1-ConteCop 1, L 107 5.52% 1-ConteCop 8, L 108 \$13,814,519 Line 201 * Line 201	13 month average 13 month average			
304	Saulty Common Stock Equity demonst	\$80,000,000,000 1 Consellage 5, s. 112	10-month average			
207	Twist Capital	\$79,689,683,799 Line 203 + Line 203 + Line 208				
308 309 310	Cont of Proceedings Long Term Debi Copial Proceedings Professor Block Capital Proceedings	GRINN Line 200 / Line 207 0.32% Line 200 / Line 207 51.52% Line 200 / Line 207				
210	Common Stock Capital Percentage	51.576 Line 200 / Line 2007				
213 212	Securit For of Cartie Commonwell Long Term Debt Cost Personslage Performal Black Cost Personslage Performal Black Cost Personslage	4.17% Line 205 5.12% Line 206				
	Tariel Return on Common Equity PLEE Return on Common Equity REE Return on Common Equity REE RETURN COMMON RESIDENCE PROPERTY.	13 27% flow lines 25d and 258 13 27% 6.00%				
213 214 215						
216	Calculation of Coal of Coal of Calculation Simplified Coal of Equal Face Shall Simplified Coal of Professors Shall Simplified Coal of Coal of Professors Shall Simplified Coal of Coammen Shall Coal of Capital Shall Coal of C	3.30% Line 308 *Line 303 0.00% Line 308 *Line 315				
216 217 218 219	Winglished Cool of Common Stants Cord of Copilial State	3.30% Line 308 "Line 201 0.00% Line 308 "Line 213 0.27% Line 213 "Line 213 8.50% Line of Line 213 to 218				
220 221	Equity Main of Return Including Common and Professed Stock PERC Participation Installer Eate of Return	6.39%, Line 207 + Line 208 6.00%, Line 203 * Line 205				
	Faith Period State Base Street Cod of Capital State Remore Return on Districtional or Capital State Remore Return on Districtional or Casadine Propriet Street PERC Participation Insentitive Talkid Return as Capital	\$866,828,787 Line 230 * Line 238 \$81 Line 230 * Line 233 \$866,828,787 Line 233 Line 233				
222 223 224	Total Return on Capital	go Lore 202 Gae 201 9446,828,797 Lore 202 Lore 203				
_	II Other Taxes Consciption Property Taxes	<u>Values</u> <u>Emone</u> \$478,423,727 PS 242-245, L. 30, cel I	Notes			
300 301 302	Checolythan Checolythan Tan State State State State State State State State Tain Checonship State State State State Tain Checonship State State State State Tain Checonship State State State Tain Checonship State State State State Tain Checonship State The State State State State State State The State State State State State State State The State St	\$679,622,727 PT 262-265, L. 20, od 1 27 1000 Shifthenhan 1 545 \$183,882,371 Line 302 Line 302				
	Tarial Transmission Property Town Transit Tox Sustance					
303 304	Red Inc Cont Ant - Convet CS SS Convet	\$83,722,679 PFC 262-266, L. R. cell \$3,700,000 PFC 262-266, L. Z. cell				
301 304 305 306 307 308	Parad Tan Janese Ped Interface Jean Comment CASA Comment Fed Disorty Fac Jein Comment Section Tannel Section Tannel W Pyl Dy To The Cattern Department Section Tannel The Cattern Department The	\$2,773,679 \$3,00000000000000000000000000000000000	Partition of PFS, 262-265, USS, and FTHIstid Partition of PFS, 262-265, USS, and FTHIstid			
	Table Eleviris Payor ETan Expanse Network Transcription Labor Facility Child Eleviris I	\$96,628,283 Sum of Lines 201 to 307				
329 310	Network Transmission Later Ratio (Table Strein) Taild Transmission Payvell Tax Expense Taild Other Taxes	13.60% 20.00manber, L. 312 \$12,046,47% Line 300 * Line 300 \$142,236,66% Line 300 * Line 310				
600 601 603	A) because Taxes Constitute Distriction Distriction Distriction Compacing Tax Sale	21.00% 23-Tenfalon, i. 100 8.50% 23-Tenfalon, i. 101 27.66% (lone 500 + lone 500 - lone 500 * lone 600)	States			
403	Composite Tan Sinte	27.80% [line 600+line 600+line 600*line 600]				
403	Calculation of Franchiseoph and Previousnell Tail Stebulium (FPS). Both Department on AFSICE Equity bank East. AFSICE Equity Both Services AFSICE Equity Both Services AFSICE Equity Both Services Trial Education AFSICE Equity Both Services Services AFSICE Equity Both Services AFSICE E	\$5,000,000 MP_1-0 and 50, Tax 1, L 100				
403 403	* Notice of Electric Transmission Florid Factor (Total Transmission) 4 Total Electrod Direct Florid 4 VISES Equal Electron Electron 4 VISES Equal Electron 5 Intelligence	91.00% 30-60meters, L 122 SALILARE Line 60% * Line 60% 517.361.00% lat 1 45-478% *1 1 117				
401 403 403 403 403 403 403 403	Michael Transvession Plant Resider (Salat Geograph) 1 Total Should Communified	\$5,000,002 vp. 14 are 100,7 tas 1, 1, 100 vp. 100,002 vp. 100,002 vp. 100,002 vp. 100,002 vp. 100 vp.				
401	Netroin Transmission Fair Raise (Suid-Company) Talai Abbusting Communities Talai Abbusting Direct and Communities Talai Abbusting Direct and Communities Resultinough and Permanent Tas Deductions	\$12,081,260 Line 63% - Line 63W \$12,081,360 Line 63%				
405	Continued of the Continued Section (Continued Secti		Note 1			
405 405 405 405 405 405 405 405 405	a commission efficient Deferred Tax Liability - Non Protected à descriptionism officeres Deferred Tax Liability - Protected à Methodol Electric Transmission Florid Excito (Total Transmission)	\$14.00,000 \$19.14.0015, \$14.1, \$100 \$10.000,000 \$10.0005, \$10.15, \$10.000 \$10.000,000 \$10.0005, \$10.15, \$10.000 \$10.0005,				
405 405	Total Ministed Dress Resi Common Number Strong	(52,700,600) MP_1-BaseTER_Tax 1, L 122				
405 405	r mensum commence Pari Revise (Nate Geograp) - Tarlat Blacated Common - Americalism of Econo Deferred San Josef - NGA (Protected)	15.000 20-00setos, L. 116 (55.075.270) Line 60te * Line 60ti 52.255.266 NP_1-6ase155, Tax 5, L. 125				
201	1 Total Protected (SIXSM) and Non-Protected					
	Radword and Works You Prosided business Ministration * Mellowish Transcription Labor Facility (Tablel Company) It Redword and State Tax Credits after Allocation	\$485 35-00sates, I. 115 81478350 Line 605 * Line 605a				
407	Credit and Other	136 656 5865 Line 60% + Line 60%				
408	Insume Tauro	(D88,336,666 Line 639				
429	Instant Table : $ (RR + RR) + RFQ - RAP + CR _2 + CR _2 + CQ (1 - CR _2)$ Where					
418 413	SE - Sale-Barr ER - Equity Sale of Selven including Common and Professed State	\$11,040,794,200 Live 156 8.8780 Live 220 2.7880 Live 600 ***********************************				
413 413 413 414 416	CTE v Composite Tan Bale CD v Credit and Other #FO v Finalization and Fernanded Tan Deductions	27.80% Line 622 (12,000,266 Line 622				
415	Internal Faces [Mar 14] + 100 - Mar 7 - 100, 1 - 100 1 - 100 1 - 100 1 When a second with the second of	(0 tare 22)				
	II) Nier Tear Transmission Revenue Requirement Countylaine Prior Tear TSF Communicip	Yahan Sauria	Notes.			
500 501	GEN Suprese AMS Suprese	\$23,686,691 38-CoveRs, L 200, or 25 \$286,600,693 39-SaveS, L 209				
903 903 904	New Year VS Community ONA Signate And Coperar Residual Special September Coperations Special Special September Coperations Special Special September (Community - Strings State) Coperations Special September (Community - Strings State) Coperations Special September (Community - Strings State) Fortice are Copied Other States Other States	\$14,075,075 29-60C, L-206 \$121,066,767 23-0-percentum, L-203, cel 28 + L-260, cel 8 \$71,005,875 23-0-percentum, L-803				
505 506	Albandana de Principal Roberto de America Franceso. Relación de Carlo de Carlo de America Franceso. Relación de Carlo	91 844-04-04-05-1 107 cary 9168,823,787 Line 231				
108	Insiene Taes	[322,234,646 Line 533 [336,5114,646 Line 638 [31,682,412] 20-finement/mells, L. 330, cat 7 = L. 3000, cal 5 [318,832,612] 22-finestry L., 1352 30 27-finglisonity L., 1352	Regular Value			
900 901 903 904 906 906 907 908 909 910 910 911	NVBS Credit American And Regulatory Debby/Credits Total without Pf, Uncollectibles, and South Georgia	DETACLAR DE SECONOM, 1 DES MONTE DE SECONOM, 2 DE SECONOM, 3 DE SECONOM, 3 DE SECONOM 3 DE SECON	Negative Value Nate 2			
	WOR Tay and franchise feet	ANN MARKETON OF				
114 114	Franchise Factor INSE Tax Factor Tailed INSE Tax and Franchise Faces	0.78895 25-67and/Festers, L. 622 0.52006 25-67and/Festers, L. 625 \$22,827,696 Line 122 * (line 123 + Line 124)				
124	Prior Year TRX	\$2,744,681,787 Live 122 - Live 125				
Line	Sal Sell Innurance Funding Consoletion	Tabas James	Seins			
127 128 128	Sol Continues Provided Control Continues	Values S205,181,095 30 WHell-moraning L. 127; od 2 50 30 WHell-moraning L. 207; od 2 \$205,181,095 Line 127 - Line 128				
120 121	Tarial Self-Insurance SPOR Tax and Franchise Rees Tarial Sale Year Self-Insurance	\$20,646,000 Line 120 * (size 121 + Line 120) \$200,644,670 Line 120 + Line 120				
600 600	Prior Team TAS. From Team Task. Facility Team Task. Facility Team Team Team Team Team Team Team Team	Values Sanction Sanction	Robes			
600 601 602 603	Kain has fell-invarient 1788 Annual Transup Jolphinnesi Whalinain Sinne Transmishion Exvenue Empirement	\$198,712,617 24788, L 209 \$4,685,642 4478, L 404	Note 1			
<u>Une</u> 700	Uncollectable Factor	Udors Santand Facility (1920)	States			
791 793 798 794	Uncollectibles Expense Resis (Duchlichungss) Tas Adjudennel Whiteland East Transmission Expense Exquirement Resis East Transmission Expense Exquirement	\$11,506,542 Line 720 * Line 603 \$4,602,764 23*4x-inff00fes, i. 305, sel 1 \$3,721,502,655 Line 603 \$4,272,638,279 have of Lines 705 to line 705				
793 794	Walnute East Transmission Ference Empirement Retail East Transmission Several Empirement	\$1,711,100,003 Line 603 \$1,771,129,179 Sam of Lines 705 to Line 705				
	Nodes: 1) The Tomaribulius of Exerc Deboved Tax Liddity amount winivalabel in the TCCR Selfitement if		TEE in 145 PERC ¶ 61,200 (2015). The amount show			
	ag one name was one Escena Deferred Tax Liability amount was reclaimed in the TCCH bettlement if	new on september 41, 2018 and approximatily the Commission on December 20, 2	need on a new reality of EX, 244 (2018). The amount shows			

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Schedule 2-ITRR

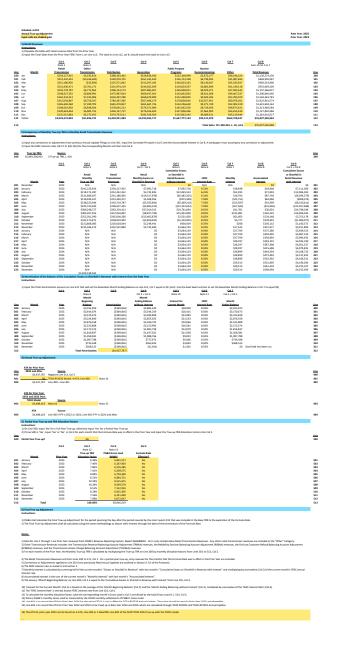
Incremental Transmission Revenue Requirement

Rate Year: 2025 Prior Year: 2023

	1) Annual Fixed Charge Rate ("AFCR") Calculation					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>		<u>Notes</u>	<u>Line</u>
100	AFCR = Prior Year TRR / Net Plant					100
	Determination of Net Plant:					
101	Transmission Functional Plant:	\$16,771,989,889	7-PlantInService, L. 112, col 13			101
102	Transmission Functional Accumulated Depreciation:	\$3,988,557,831	10-AccDep, L. 112, col 13			102
103	Net Plant:	\$12,783,432,058	Line 101 - Line 102			103
	Determination of AFCR:					
104	Prior Year TRR without RF&U:	\$2.317.906.779.8	1-BaseTRR, L. 512 - [50%*(1-BaseTRR, L. 500 + L. 501)]			104
104a	Less: Abandoned or Cancelled Projects Amortization Expense		1-BaseTRR, L. 505	Negative		104a
105	Less: Depreciation Expense	•	1-BaseTRR, L. 503 + L. 504 - 11-Depreciation, L. 200, col 3	Negative		105
	·	, , , ,	, , ,	J		
			(1-BaseTRR, L. 111c x 1-BaseTRR, L. 220) x (1+(1-BaseTRR, L. 402)/(1 - 1-			
106	Less: Impact of ADIT	\$236.174.561	BaseTRR, L. 402)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L 216)	Negative		106
107	AFCR Applicable TRR		Line 104 + Line 104a + Line 105 + Line 106	-0		107
108	AFCR:	15.82%	Line 107 / Line 103			108
	2) Calculation of ITRR					
Line	<u>Description</u>	<u>Values</u>	<u>Source</u>		<u>Notes</u>	<u>Line</u>
200	Forecast Net Plant Additions Balance:		9-PlantAdditions, L. 124, col 6			200
201	AFCR:	15.82%	Line 108			201
202	AFCR prior to Depreciation & ADIT Impacts	\$330 226 188	Line 200 * Line 201			202
203	Add: Depreciation Expense		9-PlantAdditions, L. 125, Col 3			203
204	Add: Impact of ADIT		14-ADIT, L. 728, Col 11			204
205	ITRR without RF&U:		Sum Line 202 to Line 204			205
		, , -				
206	Franchise Fees Factor	0.7889%	1-BaseTRR, L. 513			206
207	SFGR Tax Factor	0.0203%	1-BaseTRR, L. 514			207
208	Total SFGR Tax and Franchise Fees	\$3,200,895	Line 205 * (Line 207 + Line 206)			208
209	Incremental Forecast Period TRR:	\$398,752,437	Line 205 + Line 208			209

Notes:

	nput cells are shaded gold			
1	I) Rate Base Description	Values	Source	Notes
- 1	Nant Fransmission Functional Plant	\$16.274.285.547	7-PlantinService, L. 113, col 13	13-Month Ave
	Common + General + Intangible Plant	\$890,918,667	7-PlantinService, L. 113, col 13 7-PlantinService, L. 402, col 3	BOY EOY Avg BOY EOY Avg
T	Abandoned or Cancelled Projects Fotal Plant	\$17,165,204,214	8-AbandonedProject, L. 102, col 12 Sum of Lines 100 to 102	BOY EOY Avg
	Working Capital			
0	Materials and Supplies	\$116,506,215	13-WorkCap, L. 113, col 2 13-WorkCap, L. 215, col 5	13-Month Avg
0	Prepayments Cash Working Capital	\$47,078,782 \$101.036.873	13-WorkCap, L. 215, col 5 (Line 400 + Line 401) / 8	13-Month Avg
	Total Working Capital	\$264.621.870	(Line 400 + Line 401) / 8 Sum of Lines 104 to 106	
,	Accumulated Depreciation Reserve			
1	Fransmission Functional Depreciation Reserve	(\$3,830,439,464)	10-AccDep, L 113, col 13	Negative 13-Month Avg Negative BOY EOY Avg
,	Common + General + Intangible Depreciation Reserve Fotal Accumulated Depreciation Reserve	(\$4,154,650,301)	10-AccDep, L 402, col 3 Line 108 + Line 109	Negative BOT EOT AND
	Accumulated Deferred Income Taxes	(\$1.608.514.868)	14-ADIT. L. 108. col 2	Weighted Average
6 (Accumulated Deterred Income lasks Excess/Deficient Accumulated Deferred Income Taxes Total (Excess/Deficient and Accumulated Deferred Income Taxes Network Upgrade Credits (Customer Advances)	(\$503,590,984)	17-RegAssets-1, L. 202 Line 111a + Line 111b 15-NUC, L. 109	Weighted Average
1 2	otal (Excess)/Deficient and Accumulated Deferred Income Taxes Network Upgrade Credits (Customer Advances)	(\$2,112,105,852) (\$180,172,553)	Line 111a + Line 111b 15-NUC, L. 109	Weighted Average Negative BOY EOY Avg
t	Infunded Reserves Other Regulatory Assets or Liabilities	(\$120,410,280)	16-UnfundedReserves, L. 100	13-Month Avg BOY EOY Avg
,	WIP Incentive	\$0	16-UnfundedReserves, L. 100 17-RegAssets, L. 101 32-CWIPincentive, L. 100, col 17	13-Month Avg
	Nate Base		Sum of Lines 103, 107, 110 and Lines 111c to 115	
	t) ROE and Capitalization Calculations	4-1,0-2,-0,10-0		
7	Instructions: 1) Input the ROE for the Prior Year on Line 200.			
	Description	Values	Source	Notes BOF from Schoolule 1: if there
	Prior Year Return on Common Equity	12.37%	1-8 sseTRR, L 213	ROE from Schedule 1; if there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate			
,	Neighted Cost of Long Term Debt	2.10%	1-BaseTRR, L. 216	13-Month Ave
٦	Weighted Cost of Preferred Stock Weighted Cost of Common Stock	0.02% 6.37%	1-BaseTRR, L. 217 Line 200 * 1-BaseTRR, L. 210 Sum of Lines 201 to 203	
•	Cost of Capital Rate	8.50%	Sum of Lines 201 to 203	
F	quity Rate of Return Including Common and Preferred Stock	6.39%	Line 202 + Line 203	
F	ERC Participation Incentive Rate of Return	0.00%	1-BaseTRR, L 221	
5	teturn on Capital: Rate Base times Cost of Capital Rate	\$922,843,258	Line 204 * Line 116	
F	Remove Return on Abandoned or Cancelled Projects from FERC Participation Incentive Total Return on Capital	50 5922.843.258	Line 102 * Line 206 Line 207 - Line 208	
ı	ii) Income Taxes nstructions:			
	icate Income Tax Rate composite Tax Rate ncome Taxes:	8.84% 27.98% \$241,104,261	22-TaxRates, L. 201 (Line 300 + Line 301) - (Line 300 * Line 301) Line 304	
	ncome Taxes = [((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR)			
,	Milann			
	RB = Rate Base	\$10,862,487,098	Line 116	
	ER = Equity Rate of Return Including Common and Preferred Stock CTR = Composite Tax Rate	17 69V	Line 205 Line 302	
	CO = Credits and Other	(\$24.028.595)	1-BaseTRR, L 407 1-BaseTRR, L 404 Line 208	
	PPD = Flowback and Permanent Tax Deductions RAP = Return on Abandoned or Cancelled Projects From FERC Participation Incentive	\$12,085,266 \$0	1-BaseTRR, L 404 Line 208	
ı	I) True-up Transmission Revenue Requirement			
	nstructions: I) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 415	and input the Rate Year the	ATA trued un (For example, if the Prior Year is 2022	then the ATA that was included in th
2	1022 rates was the ATA for 2020.)	,		
F	<u>Description</u> Prior Year TRR Components	Values	Source	Notes
0	J&M Expense A&G Expense	\$623,688,493 \$184,606,405	1-BaseTRR, L 500 1-BaseTRR, L 501 1-BaseTRR, L 502	
		\$18,075,673	1-BaseTRR, L 502	
,	Peoreciation Expense (incl. Common + General + Intansible) Abandoned or Cancelled Projects Amortization Expense	\$521.056.767 \$0	1-BaseTRR L 503 8-AbandonedProject, L 102, col 7 Line 209	
8	Neturn on Capital			
1	other Taxes noome Taxes levenue Credits	\$14z,z26,648 \$241,104,261	1-0xxe1mm, L 507 Line 303	
5	tevenue Credits sP&S Credit	(\$15,662,412)	Line 303 20-RevenueCredits, L100, col 7 + L 1002, col 5 1-BaseTRR, L 510	Negative Value Negative Value
	Amortization and Regulatory Dehits/Credits	(\$18,581,621)	1-BaseTRR, L. 510 1-BaseTRR, L. 511 Sum Lines 400 to 410	regene välut
1	Total without FF, Uncollectibles, and South Georgia	\$2,619,557,561	Sum Lines 400 to 410	
y	Wildfire Self-Insurance			
1	Wildfire Self-insurance Initial Fundine Wildfire Self-insurance Replenishment Funding Total Wildfire Self-insurance Funding	50 50	N/A N/A Line 412 + Line 413	
i	Total Wildfire Self-Insurance Funding	50	Line 412 + Line 413	
ş	FGR Tax and Franchise Fees			
F	FFGR Tax and Franchise Fees Franchise Fees Factor FFGR Tax Factor	0.7889%	1-BaseTRR, L 513	
7	rotal SFGR Tax and Franchise Fees	\$21.198.067	1-BaseTRR, L. 514 (Line 411 + Line 414) * (Line 415 + Line 416)	
,	Total with SFGR Tax and Franchise Fees	\$2.640.755.637	Line 411 + Line 414 + Line 417	
		-2,000,12,021		
	Annual True-up Adjustment ATA that was included in the Prior Year's Rates	\$289,713,269	RY2023 TO20 Model, Schedule 1-BaseTRR, L. 602	
£	Total with ATA		Line 418 + Line 419	
		52.930.468.896	Core 740 - CIN 919	
1	Incollectibles and Retail (South Georgia) Tax Adjustment	0.4769%	1-BaseTRR, L 700	
1	Incollectibles and Retail (South Georeia) Tax Adjustment Incollectibles Factor Incollectibles Expense	0.4769% \$13,976,036	1-BaseTRR, L. 700 Line 420 * Line 421	
1	Jencollectibles and Betall Esouth Georgia Lax Advantment Incollectibles Factor Incollectibles Expense Retail (South Georgia) Tax Adjustment	\$13,976,036 \$4,793,999	Line 420 * Line 421 23-RetailSGTax, L. 305, col 4	
1	Incollectibles and Retail (South Georeia) Tax Adjustment Incollectibles Factor Incollectibles Expense	\$13,976,036 \$4,793,999	1-BaseTRR, L. 700 Line 420 * Line 421 23-RetailSGTax, L. 305, col 4 Line 420 * Line 422 * Line 423	Note 1



113

Schedule 5-CostofCap-1 Calculation of Components of Cost of Capital Rate

Input cells are shaded gold

1) Return and Capitalization Calculations Description **Values** Line Source **Notes** Line Calculation of Long Term Debt Amount 100 Bonds -- Account 221 \$37,577,939,854 WP 5-CostofCap, L 100, col 1 13-month average 100 101 (Less) Reacquired Bonds (Acct. 222) \$0 WP 5-CostofCap, L 200, col 1 13-month average, enter negative 101 102 (Plus) Other Long-Term Debt (Acct. 224) WP 5-CostofCap, L 300, col 1 102 13-month average 103 Long Term Debt Amount \$37,577,939,854 Sum of Lines 100 to 102 103 Calculation of Preferred Stock Amount 104 Preferred Stock Amount -- Account 204 \$257,994,575 WP 5-CostofCap, L 800, col 1 13-month average 104 105 Unamortized Issuance Costs WP 5-CostofCap, L 900, col 1 105 (\$5,940,275) 13-month average Net Gain (Loss) From Purchase and Tender Offers WP 5-CostofCap, L 1000, col 1 13-month average 106 107 Preferred Stock Amount \$252,054,300 Sum of Lines 104 to 106 107 Calculation of Common Stock Equity Amount 108 Total Proprietary Capital \$41,303,950,137 WP 5-CostofCap, L 1300, col 1 13-month average 108 109 Less Preferred Stock Amount (\$252,054,300) Line 107 Same as Line 107, but negative 109 110 Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (\$846,938,673) WP 5-CostofCap, L 1100, col 1 13-month average, reverse sign 110 111 Less Accumulated Other Comprehensive Income -- Account 219 \$4,704,482 WP 5-CostofCap, L 1200, col 1 13-month average, reverse sign 111 112 Common Stock Equity Amount \$40,209,661,645 Sum of Lines 108 to 111 112

51.52% Line 112 ÷ (Line 103 + Line 107 + Line 112)

Notes:

113 Equity Ratio

Schedule 5-CostofCap-2 Long Term Debt Cost Percentage Input cells are shaded gold

Prior Year: 2023

	1) Calculation of Cost of Long Term Debt				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	Line
	Long-Term Debt Component - Denominator:				
100	(Plus) Bonds (Acct. 221)	\$37,577,939,854	WP 5-CostofCap, L 100, col 1	13-month Average	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	WP 5-CostofCap, L 200, col 1	13-month Average	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	WP 5-CostofCap, L 300, col 1	13-month Average	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$4,612,173	WP 5-CostofCap, L 400, col 1	13-month Average	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$44,983,487	WP 5-CostofCap, L 500, col 1	13-month Average	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$165,991,443	WP 5-CostofCap, L 600, col 1	13-month Average	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$31,080,354	WP 5-CostofCap, L 700, col 1	13-month Average	106
107	LTD = Long Term Debt	\$37,340,496,743	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106))	13-month Average	107
	Long-Term Debt Component - Numerator:				
108	(Plus) Interest on Long-Term Debt (Acct. 427)	\$1,577,503,167	WP 5-CostofCap, L 1400, col 1	Year-To-Date	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$46,316,577	WP 5-CostofCap, L 1500, col 1	Year-To-Date	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$11,215,211		Year-To-Date	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,141	WP 5-CostofCap, L 1700, col 1	Year-To-Date	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$115,847	WP 5-CostofCap, L 1800, col 1	Year-To-Date	112
113	LTD interest	\$1,633,592,967	Lines ((108 + 109 + 110) - (111 + 112))		113
114	Cost of Long-Term Debt:	4.37%	Line 113 / Line 107		114

Notes:

Schedule 5-CostofCap-3
Preferred Stock Cost Percentage
Input cells are shaded gold

Prior Year: 2023

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	1) Calculation of "Pr	eferred Stock Cost P	ercentage"								
Line			Description		Amount	Reference					<u>Lir</u>
100		Total Ann	ual Cost of Preferred Stock:		\$13,916,317	Line 208, Col 9					10
101		Total Reaco	uired Preferred Stock Cost:		\$0	Line 305, Col 6					10
102		Tota	l Annual Cost of Preferred:		\$13,916,317	Line 100 + Line 101					10
103		Total Preferred	Stock Amount Outstanding:		\$257,994,550	Line 208, Col 5					1
104			Total Premium/Discount		(\$5,940,273)	Line 208, Col 6					10
105			Total Preferred Balance:		\$252,054,277	Line 103 + Line 104					10
106		Prefer	red Stock Cost Percentage:		5.52%	Line 102 / Line 105					10
	2) Preferred Stock Ir	nformation for each	Outstanding Series								
	Col 1	Col 2	Col 3		Col 4	<u>Col 5</u>	Col 6	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
	PG&E Records	PG&E Records	FF1 250-251, col a		PG&E Records	FF1 250-251, col f	PG&E Records	FF1 250-251, col e	= Col 5 + Col 6	= Col 4 x Col 7	
	Note 1	Note 1			Note 1		Note 1			Note 2	
	Preferred Stock	Issue Date	Dividend Rate		Dividend	Face Value/ Amount	Total Premium/	Shares Outstanding	Net Proceeds at	Annual	1
<u>Line</u>	Series Name	issue Date	Dividend Rate		Dividend	Outstanding	Discount Cost	Shares Outstanding	Issuance	Dividend	Lir
200	Α	3/28/1905	6.000%	\$	1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021	\$6,317,492	20
201	В	4/12/1905	5.500%	\$	1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345	\$1,613,099	20
202	С	7/9/1941	5.000%	\$	1.25	\$10,000,000	\$726,283	400,000	\$10,726,283	\$500,000	20
203	D	6/28/1948	5.000%	\$	1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934	\$2,222,715	20
204	E	5/4/1949	5.000%	\$	1.25	\$23,358,050	\$542,539	934,322	\$23,900,589	\$1,167,903	20
205	G	1/25/1950	4.800%	\$	1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095	\$951,637	20
206	Н	6/22/1954	4.500%	\$	1.13	\$15,278,550	\$70,694	611,142	\$15,349,244	\$687,535	20
207						4.2.22	(400 500)	440 204	\$10,427,766	\$455,937	20
207	1	10/25/1955	4.360%	\$	1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766		
208	l l	10/25/1955		\$ utstai	1.09 nding (sum of above):	\$10,457,275 \$257,994,550	(\$5,940,273)	10,319,782	\$10,427,766 \$252,054,277	\$13,916,317	
	3) Reacquired Prefer		Total Amount O	\$ utstai							
	3) Reacquired Prefer		Total Amount O	\$ utstai							
		rred Stock Informati	Total Amount O	\$ utstar	nding (sum of above):	\$257,994,550	(\$5,940,273)				20

\$

Note

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1) PG&E's Treasury uses an internal monthly Excel-based report to track historical information associated with preferred stock issuances. Due to the age of each preferred stock series, many of the original hard copy records are no longer available, and electronic records were not available at time of issuance.

2) Annual dividend calculation consistent with 18 CFR 35.13 (22) (iii)

Total Annual Cost (sum of above): \$

Schedule 6-PlantJursidiction Transmission Plant Jurisdiction Input cells are shaded gold

Prior Year: 2023

Transmission Plant in FERC Form 1 for Prior Year:

Transmission Plant balances are Prior Year ending balances from PG&E's FERC Form 1.

FERC Transmission Plant represents only Network Transmission plant that is eligible for inclusion in rate base and recoverable through the TO rate case.

CPUC Transmission Plant represents Transmission Plant not recoverable through the TO rate case.

			<u>Col 1</u>	Col 2	<u>Col 3</u> Note 1	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u> Col 1 + Col 3 - Col 4	
	FFDC 4	A	FERC Form 1	Course for Cold	Advantage	FERC	Course for Cold	CPUC	
Line	FERC Account	Account Description	Transmission Plant	Source for Col 1	Adjustments	Transmission Plant	Source for Col 4	Transmission Plant	<u>Line</u>
100	350	Land and Land Rights	\$327,345,889	FF1 204-207, L. 48, col g	\$0	\$308,525,935	7-PlantInService, L. 112, col 1 + col 2	\$18,819,954	100
101	352	Structures and Improvements	\$540,676,703	FF1 204-207, L. 49, col g	\$0	\$526,447,082	7-PlantInService, L. 112, col 3 + col 4	\$14,229,621	101
102	353	Station Equipment	\$8,499,215,411	FF1 204-207, L. 50, col g	(\$491,898)	\$8,088,115,233	7-PlantInService, L. 112, col 5 + col 6	\$410,608,281	102
103	354	Towers and Fixtures	\$1,238,878,044	FF1 204-207, L. 51, col g	\$392,133	\$1,144,663,816	7-PlantInService, L. 112, col 7	\$94,606,361	103
104	355	Poles and Fixtures	\$2,846,961,105	FF1 204-207, L. 52, col g	(\$141,164)	\$2,698,840,610	7-PlantInService, L. 112, col 8	\$147,979,331	104
105	356	Overhead Conductors and Devices	\$3,159,381,166	FF1 204-207, L. 53, col g	(\$291,750)	\$2,984,122,759	7-PlantInService, L. 112, col 9	\$174,966,656	105
106	357	Underground Conduit	\$522,269,961	FF1 204-207, L. 54, col g	\$0	\$518,106,145	7-PlantInService, L. 112, col 10	\$4,163,816	106
107	358	Underground Conductor and Devices	\$289,118,870	FF1 204-207, L. 55, col g	\$0	\$282,197,764	7-PlantInService, L. 112, col 11	\$6,921,106	107
108	359	Roads and Trails	\$230,773,334	FF1 204-207, L. 56, col g	\$0	\$220,970,544	7-PlantInService, L. 112, col 12	\$9,802,790	108
109	359.1	Asset Retirement Costs for Transmission Plant	(\$4,712,653)	FF1 204-207, L. 57, col g	\$4,712,653	\$0	Note 2	\$0	109
110		Total Transmission Plant	\$17,649,907,830		\$4,179,975	\$16,771,989,889		\$882,097,916	110

Notes:

1) For a description of the adjustments included in Col 3 and a reconciliation by FERC Plant Account to PG&E's FERC Form 1, please see WP_7-PlantInService 3.

2) FERC Plant sub-Account 359.1 "Asset Retirement Costs for Transmission Plant" is not included in rate base for purposes of the TO rate case.

Schedule 7-PlantInService
Network Transmission Plant In Service
Input cells are shaded gold Prior Year: 2023

1) Total Network Transmission Functional Plant
Total Network Transmission Functional Plant is the total of High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plant. The monthly balances in Lines 100 -112 are the end-of-month balances for Prior Year and December of Pri

			Col 1 Section 2 + Section 3	Col 2 Section 2 + Section 3	Col 3 Section 2 + Section 3	Col 4 Section 2 + Section 3	Col 5 Section 2 + Section 3	Col 6 Section 2 + Section 3	Col 7 Section 2 + Section 3	Col 8 Section 2 + Section 3	Col 9 Section 2 + Section 3	Col 10 Section 2 + Section 3	Col 11 Section 2 + Section 3	Col 12 Section 2 + Section 3	Col 13 Total of Col 1-12		
Line	Month	FERC Account: Year	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Source	Line
100	December	2022	\$94,304,454	\$211,069,954	\$363,199,302	\$125,371,516	\$7,706,774,272	\$35,989,562	\$1,062,242,406	\$2,381,845,833	\$2,686,127,974	\$523,695,481	\$281,894,975	\$186,139,562	\$15,658,655,291	Line 200 + Line 300	100
101	January	2023	\$95,000,330	\$209,398,669	\$377,578,563	\$125,548,532	\$7,751,242,657	\$37,884,749	\$1,070,027,868	\$2,422,002,707	\$2,710,125,619	\$523,705,403	\$281,901,935	\$190,088,940	\$15,794,505,973	Line 201 + Line 301	101
102	February	2023	\$94,847,051	\$209,726,156	\$378,136,320	\$125,854,783	\$7,761,758,204	\$37,884,846	\$1,082,687,452	\$2,443,919,882	\$2,732,408,975	\$523,715,113	\$281,672,469	\$190,617,985	\$15,863,229,236	Line 202 + Line 302	102
103	March	2023	\$95,665,591	\$210,160,388	\$378,170,051	\$125,919,307	\$7,781,147,683	\$37,884,846	\$1,097,747,733	\$2,456,785,372	\$2,754,669,482	\$523,719,422	\$282,186,194	\$190,948,600	\$15,935,004,670	Line 203 + Line 303	103
104	April	2023	\$97,265,515	\$210,582,339	\$378,596,596	\$126,873,025	\$7,828,082,821	\$37,884,846	\$1,102,233,599	\$2,515,976,629	\$2,797,329,425	\$524,085,875	\$282,186,964	\$207,473,442	\$16,108,571,075	Line 204 + Line 304	104
105	May	2023	\$97,298,087	\$210,653,676	\$379,604,746	\$128,089,082	\$7,871,663,188	\$37,884,846	\$1,107,610,703	\$2,538,553,758	\$2,807,858,014	\$524,101,270	\$282,197,282	\$208,692,843	\$16,194,207,495	Line 205 + Line 305	105
106	June	2023	\$97,393,135	\$210,678,083	\$381,135,618	\$129,888,646	\$7,997,741,094	\$37,884,846	\$1,108,363,160	\$2,577,555,291	\$2,877,756,090	\$524,114,946	\$282,200,519	\$209,680,863	\$16,434,392,292	Line 206 + Line 306	106
107	July	2023	\$97,505,811	\$210,735,589	\$381,195,365	\$130,716,274	\$8,010,685,188	\$37,885,371	\$1,113,360,633	\$2,587,368,314	\$2,874,462,555	\$524,206,156	\$282,195,749	\$210,563,205	\$16,460,880,210	Line 207 + Line 307	107
108	August	2023	\$97,937,669	\$210,923,719	\$380,759,565	\$132,714,559	\$7,999,700,161	\$37,885,371	\$1,114,194,720	\$2,612,206,013	\$2,894,186,213	\$524,215,663	\$282,195,951	\$211,061,816	\$16,497,981,421	Line 208 + Line 308	108
109	September	2023	\$99,275,161	\$211,370,442	\$381,319,617	\$134,578,898	\$7,995,440,265	\$37,885,371	\$1,115,096,649	\$2,621,200,001	\$2,940,979,002	\$517,685,662	\$282,195,939	\$212,198,785	\$16,549,225,791	Line 209 + Line 309	109
110	October	2023	\$96,925,738	\$211,595,310	\$381,637,118	\$139,924,909	\$7,994,972,862	\$37,958,282	\$1,122,886,540	\$2,666,609,944	\$2,962,107,142	\$517,700,956	\$282,196,956	\$215,204,895	\$16,629,720,652	Line 210 + Line 310	110
111	November	2023	\$97,208,262	\$211,707,639	\$381,730,831	\$142,032,128	\$8,011,215,627	\$37,971,220	\$1,124,135,540	\$2,678,014,003	\$2,967,930,488	\$517,707,144	\$282,197,058	\$215,498,179	\$16,667,348,119	Line 211 + Line 311	111
112	December	2023	\$96,957,827	\$211,568,109	\$381,303,165	\$145,143,917	\$8,052,003,252	\$36,111,981	\$1,144,663,816	\$2,698,840,610	\$2,984,122,759	\$518,106,145	\$282,197,764	\$220,970,544	\$16,771,989,889	Line 212 + Line 312	112
113	13-Month Averag	e	\$96,737,279	\$210,782,313	\$378,797,451	\$131,742,737	\$7,904,802,098	\$37,615,087	\$1,105,019,294	\$2,553,913,720	\$2,845,389,518	\$522,058,403	\$282,109,212	\$205,318,435	\$16,274,285,547		113

2) Network Transmission functional Plant: High Voltage
Network Transmission functional Plant: High Voltage
Network Transmission flushing Functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in Intels ass, and recoverable from though the TO rate case (as shown in WP_7-Plantiniservice I). The monthly balances in Lines 200 - 223 are the end-of-month balances for Prior Year and December of Prior Year and De

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
															Total of Col 1-12
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total
200	December	2022	\$60,162,731	\$100,662,592	\$158,358,386	\$37,915,005	\$2,739,649,434	\$4,741,532	\$544,170,942	\$137,957,293	\$1,022,637,283	\$357,208,084	\$117,364,997	\$85,300,632	\$5,366,128,911
201	January	2023	\$60,401,846	\$101,219,132	\$163,781,596	\$37,446,142	\$2,886,830,856	\$5,477,782	\$544,517,860	\$150,601,013	\$1,035,444,415	\$357,198,469	\$117,367,946	\$85,100,583	\$5,545,387,641
202	February	2023	\$60,462,319	\$101,199,161	\$163,992,586	\$37,864,315	\$2,889,312,749	\$5,477,782	\$548,027,692	\$152,298,360	\$1,041,409,690	\$357,207,251	\$117,251,748	\$85,319,803	\$5,559,823,457
203	March	2023	\$61,198,552	\$101,462,033	\$164,030,708	\$37,890,427	\$2,904,352,034	\$5,477,782	\$548,685,349	\$153,316,807	\$1,048,642,198	\$357,210,185	\$117,434,275	\$85,527,399	\$5,585,227,748
204	April	2023	\$61,777,983	\$101,835,053	\$164,200,917	\$37,958,493	\$2,946,311,605	\$5,477,782	\$549,297,216	\$201,190,143	\$1,065,205,558	\$357,574,017	\$117,434,680	\$101,687,096	\$5,709,950,544
205	May	2023	\$61,835,401	\$101,831,087	\$164,389,974	\$37,975,364	\$2,965,363,243	\$5,477,782	\$553,631,815	\$206,956,864	\$1,075,027,555	\$357,587,780	\$117,439,923	\$104,261,641	\$5,751,778,431
206	June	2023	\$61,900,380	\$101,794,124	\$165,020,953	\$38,181,867	\$3,044,283,750	\$5,477,782	\$553,866,399	\$208,418,056	\$1,080,771,685	\$357,597,676	\$117,441,625	\$105,014,054	\$5,839,768,350
207	July	2023	\$61,969,174	\$101,770,384	\$165,052,998	\$38,224,124	\$3,045,902,506	\$5,477,782	\$557,663,905	\$209,230,248	\$1,082,361,646	\$357,599,162	\$117,439,224	\$105,424,423	\$5,848,115,576
208	August	2023	\$62,031,989	\$101,773,971	\$165,211,786	\$38,607,913	\$3,063,455,830	\$5,477,782	\$558,117,091	\$211,678,668	\$1,085,234,910	\$357,600,759	\$117,439,341	\$105,697,171	\$5,872,327,213
209	September	2023	\$62,097,891	\$101,713,963	\$165,753,438	\$39,245,343	\$3,054,532,175	\$5,477,782	\$558,552,706	\$207,801,153	\$1,090,645,351	\$351,069,081	\$117,439,350	\$106,096,247	\$5,860,424,478
210	October	2023	\$62,024,040	\$101,708,597	\$165,919,857	\$41,147,698	\$3,041,099,944	\$5,477,782	\$559,118,115	\$216,878,602	\$1,089,260,595	\$351,087,938	\$117,439,880	\$107,216,105	\$5,858,379,155
211	November	2023	\$62,290,726	\$101,699,599	\$165,986,356	\$41,453,579	\$3,054,033,319	\$5,477,116	\$559,392,183	\$218,994,344	\$1,089,473,132	\$351,091,167	\$117,439,914	\$107,622,267	\$5,874,953,703
212	December	2023	\$62,310,466	\$100,783,154	\$163,911,775	\$42,191,663	\$3,088,574,036	\$4,835,186	\$559,445,856	\$205,903,527	\$1,084,073,410	\$351,099,986	\$117,440,480	\$108,100,856	\$5,888,670,396
213	13-Month Average	e	\$61,574,115	\$101,496,373	\$164,277,795	\$38,930,918	\$2,978,746,268	\$5,371,666	\$553,422,087	\$190,863,468	\$1,068,475,956	\$355,471,658	\$117,413,337	\$99,412,944	\$5,735,456,585

3) Network Transmission functional Plant - Low Voltage
Network Transmission functional Plant - Low Voltage
Network Transmission functional Plant balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. The balances are then adjusted to include only the FERC Jurisdiction Transmission plant that is eligible for inclusion in tree bases, and recovered before from the plant of Prior Test and December of Prior Tes

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13
															Total of Col 1-12
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total
300	December	2022	\$34,141,723	\$110,407,362	\$204,840,917	\$87,456,510	\$4,967,124,838	\$31,248,030	\$518,071,464	\$2,243,888,540	\$1,663,490,691	\$166,487,397	\$164,529,979	\$100,838,930	\$10,292,526,380
301	January	2023	\$34,598,483	\$108,179,537	\$213,796,967	\$88,102,390	\$4,864,411,802	\$32,406,967	\$525,510,008	\$2,271,401,694	\$1,674,681,203	\$166,506,934	\$164,533,989	\$104,988,357	\$10,249,118,332
302	February	2023	\$34,384,732	\$108,526,994	\$214,143,734	\$87,990,468	\$4,872,445,456	\$32,407,063	\$534,659,759	\$2,291,621,522	\$1,690,999,285	\$166,507,863	\$164,420,721	\$105,298,182	\$10,303,405,778
303	March	2023	\$34,467,040	\$108,698,355	\$214,139,344	\$88,028,879	\$4,876,795,649	\$32,407,063	\$549,062,384	\$2,303,468,565	\$1,706,027,284	\$166,509,237	\$164,751,920	\$105,421,202	\$10,349,776,922
304	April	2023	\$35,487,532	\$108,747,286	\$214,395,679	\$88,914,532	\$4,881,771,216	\$32,407,064	\$552,936,383	\$2,314,786,485	\$1,732,123,866	\$166,511,858	\$164,752,284	\$105,786,346	\$10,398,620,531
305	May	2023	\$35,462,686	\$108,822,589	\$215,214,771	\$90,113,718	\$4,906,299,944	\$32,407,064	\$553,978,888	\$2,331,596,894	\$1,732,830,458	\$166,513,490	\$164,757,360	\$104,431,202	\$10,442,429,064
306	June	2023	\$35,492,754	\$108,883,959	\$216,114,665	\$91,706,779	\$4,953,457,344	\$32,407,064	\$554,496,761	\$2,369,137,235	\$1,796,984,406	\$166,517,271	\$164,758,894	\$104,666,809	\$10,594,623,942
307	July	2023	\$35,536,637	\$108,965,205	\$216,142,367	\$92,492,150	\$4,964,782,682	\$32,407,589	\$555,696,728	\$2,378,138,066	\$1,792,100,909	\$166,606,994	\$164,756,526	\$105,138,782	\$10,612,764,634
308	August	2023	\$35,905,680	\$109,149,748	\$215,547,779	\$94,106,646	\$4,936,244,332	\$32,407,589	\$556,077,629	\$2,400,527,345	\$1,808,951,303	\$166,614,904	\$164,756,610	\$105,364,645	\$10,625,654,208
309	September	2023	\$37,177,270	\$109,656,479	\$215,566,179	\$95,333,556	\$4,940,908,090	\$32,407,589	\$556,543,943	\$2,413,398,848	\$1,850,333,651	\$166,616,581	\$164,756,589	\$106,102,538	\$10,688,801,313
310	October	2023	\$34,901,698	\$109,886,712	\$215,717,261	\$98,777,211	\$4,953,872,918	\$32,480,499	\$563,768,425	\$2,449,731,342	\$1,872,846,546	\$166,613,018	\$164,757,075	\$107,988,791	\$10,771,341,498
311	November	2023	\$34,917,536	\$110,008,039	\$215,744,475	\$100,578,549	\$4,957,182,308	\$32,494,104	\$564,743,357	\$2,459,019,659	\$1,878,457,356	\$166,615,977	\$164,757,144	\$107,875,912	\$10,792,394,417
312	December	2023	\$34,647,361	\$110,784,955	\$217,391,390	\$102,952,254	\$4,963,429,216	\$31,276,794	\$585,217,961	\$2,492,937,082	\$1,900,049,350	\$167,006,159	\$164,757,283	\$112,869,687	\$10,883,319,493
313	13-Month Average	e	\$35,163,164	\$109,285,940	\$214,519,656	\$92,811,819	\$4,926,055,830	\$32,243,421	\$551,597,207	\$2,363,050,252	\$1,776,913,562	\$166,586,745	\$164,695,875	\$105,905,491	\$10,538,828,962

4) Network Transmission Common, General, and Intangible (CGI) Plant
Network Transmission Common, General, and Intangible (CGI) Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.

 Col 2
 Col 3
 Col 4
 Col 5

 24-Allocators, L 113
 Col 1 * Col 2
 Col 3 * 24-Allocators, L 126
 Col 3 * 24-Allocators, L 126
 L 127

				Network				
				Transmission	Total Network	Total High	Total Low	
			Total PG&E	Labor Factor	Transmission	Voltage	Voltage	
Line	Month	Year	CGI Plant	(Total Company)	CGI Plant	CGI Plant	CGI Plant	Source
400	December	2022	\$9,026,031,934	9.49%	\$856,382,990	\$300,677,331	\$555,705,659	See WP_7-PlantInService 5, L. 122, col 14 (or col 10) from annual update for Prior Year minus 1
401	December	2023	\$9,754,024,257	9.49%	\$925,454,344	\$324,928,385	\$600,525,958	See WP_7-PlantInService 5, L. 122, col 10
402	Average		\$9,390,028,096		\$890,918,667	\$312,802,858	\$578,115,808	(Line 400 + Line 401)/2

Notes:

1) CGI Plant is Plant in FERC Plant Accounts 389-399 or 301-303. For Prior Year amounts for CGI Plant, see WP_7-PlantInService 5.

Schedule 8-AbandonedProject

Significant Abandoned or Cancelled Projects Balance and Amortization

Input cells are shaded gold

PG&E will include recoverable costs in this Schedule for significant abandoned or cancelled projects approved or pending approval by the Commission for rate base recovery.

	or Cancelled Projects

	1) Prior Year Abandoned or Cancelled Projects															
		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9 (Col 6 + Col 8)/2	Col 10 Col 9 * Composite Tax Rate	Col 11 Col 8 - Col 10	<u>Col 12</u> Col 9 - Col 10	<u>Col 13</u>	Col 14	
			Total Project	Recoverable	Amortization	Start of		Prior Year	EOY	Average		EOY Balance	Average Balance	FERC	Authorization	
Line		Voltage	Costs	Costs	Period (yrs)	Amortization	BOY Balance	Amortization	Balance	Balance	ADIT	Net of ADIT	Net of ADIT	Docket Number	Status	Line
100	Total High Voltage Abandoned or Cancelled Projects (sum from below)	High	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0			10
101	Total Low Voltage Abandoned or Cancelled Projects (sum from below)	Low	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0			10
102	Totals			\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0			10
103										\$0	\$0	\$0	\$0			10
104										\$0	\$0	\$0	\$0			104

Notes:
PG&E did not amortize any Electric Transmission abandoned or cancelled projects in 2023.

Schedule 9-PlantAdditions Forecast Net Plant Additions for Network Transmission Plant Input cells are shaded gold

Prior Year: 2023

Forecast Network Transmission Net Plant Additions balances are calculated using the forecast capital expenditures for Functional Plant major work categories for the two calendar years after the Prior Year. The 13-month average (including Prior Year + 2 and December of Prior Year + 1) of Net Plant Additions balances in multiplied by the AFCR to calculate the TIRR.

1) Total Forecast Net Plant Additions
Total Forecast Net Plant Additions are the total of High Voltage Net Plant Additions (Section 2) and Low Voltage Net Plant Additions (Section 3).

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	
			Section 2 +	Section 2 +	Section 2 +	Section 2 +	Section 2 +	Section 2 +	
			Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	
	Fore	cast Period	Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net	
Line	Month	Year	Plant Adds	Gross Plant	Accrual	Spend	Reserve	Plant Additions	Line
100	January	2024	\$86,212,510	\$86,212,510	\$236,716	\$5,719,177	(\$5,482,461)	\$91,694,971	100
101	February	2024	\$92,738,951	\$178,951,461	\$491,352	\$5,122,624	(\$10,113,733)	\$189,065,194	101
102	March	2024	\$66.348.570	\$245.300.031	\$673.527	\$4.842.645	(\$14.282.851)	\$259.582.882	102
103	April	2024	\$93,605,373	\$338,905,404	\$930,542	\$7,563,389	(\$20,915,698)	\$359,821,101	103
	May	2024	\$77,793,952	\$416,699,356	\$1,144,143	\$6,387,497	(\$26,159,052)	\$442,858,407	104
105	June	2024	\$65,602,690	\$482,302,046	\$1,324,270	\$6,991,945	(\$31,826,726)	\$514,128,772	105
106	July	2024	\$84,474,698	\$566,776,743	\$1,556,214	\$6,657,793	(\$36,928,305)	\$603,705,049	106
107	August	2024	\$63,212,198	\$629.988.941	\$1,729,778	\$6.418.974	(\$41.617.502)	\$671.606.443	107
108	September	2024	\$85,684,692	\$715,673,633	\$1,965,045	\$6,883,641	(\$46,536,098)	\$762,209,731	108
	October	2024	\$67,502,631	\$783,176,264	\$2,150,389	\$6,810,206	(\$51,195,915)	\$834,372,179	109
110	November	2024	\$169,100,249	\$952,276,513	\$2,614,692	\$7,018,710	(\$55,599,933)	\$1,007,876,446	110
111	December	2024	\$430,758,116	\$1,383,034,629	\$3,797,436	\$6,262,547	(\$58,065,043)	\$1,441,099,672	111
112	January	2025	\$57.912.470	\$1,440,947,099	\$3.956.448	\$4.973.620	(\$59.082.215)	\$1.500.029.314	112
113	February	2025	\$61,121,979	\$1,502,069,078	\$4,124,272	\$5,281,128	(\$60,239,071)	\$1,562,308,149	113
	March	2025	\$142,622,666	\$1,644,691,744	\$4,515,875	\$5,510,292	(\$61,233,487)	\$1,705,925,232	114
115	April	2025	\$94,523,192	\$1,739,214,937	\$4,775,410	\$5,852,574	(\$62,310,651)	\$1,801,525,588	115
116	May	2025	\$185,634,053	\$1,924,848,989	\$5,285,111	\$5,231,637	(\$62,257,178)	\$1,987,106,167	116
117	June	2025	\$185.335.408	\$2.110.184.398	\$5.793.991	\$4.695.527	(\$61.158.713)	\$2.171.343.111	117
118	July	2025	\$68,018,286	\$2,178,202,683	\$5,980,751	\$5,727,186	(\$60,905,149)	\$2,239,107,832	118
119	August	2025	\$69,689,784	\$2,247,892,467	\$6,172,100	\$5,339,581	(\$60,072,630)	\$2,307,965,097	119
120	September	2025	\$122,866,445	\$2,370,758,912	\$6,509,458	\$5,743,259	(\$59,306,431)	\$2,430,065,343	120
121	October	2025	\$115,341,918	\$2,486,100,831	\$6,826,155	\$5,266,680	(\$57,746,955)	\$2,543,847,786	121
	November	2025	\$67.771.806	\$2.553.872.637	\$7.012.238	\$4.428.284	(\$55.163.001)	\$2.609.035.638	122
123	December	2025	\$229,154,552	\$2,783,027,189	\$7,641,434	\$3,885,204	(\$51,406,770)	\$2,834,433,960	123
124		13-Month Average (Sun		\$2,028,065,046				\$2,087,214,838	124
125		Rate Year Depr Exp (Sur	n Jan - Dec of the Rate Year)		\$68,593,245				125

Thinks Notices for Plant Address.

If you was a fine of the Address is the stand of the forecasted incremental Gross Plant I took that of the constant of the Notices I forecast Orac Plant Address incremental Bearway in the combination to the Standard Interest I forecast Claus of the Notices I forecast Claus of the No

			Col 1 Note 1	Col 2 Prior Month + Col 1	Col 3 Col 2 * (12-DepRates, L. 110, col 9)/12 Note 3	Col 4 Note 2	Col 5 Prior Month + Col 3 - Col 4	Col 6 Col 2 - Col 5	
		ast Period	Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net	
Line	Month	Year	Plant Additions	Gross Plant	Accrual	Spend	Reserve	Plant Additions	Line
	January	2024	\$27,317,633	\$27,317,633	\$75,007	\$2,849,629	(\$2,774,622)	\$30,092,254	200
	February	2024	\$61,915,244	\$89,232,877	\$245,009	\$2,579,343	(\$5,108,956)	\$94,341,832	201
	March	2024	\$34,956,819	\$124,189,696	\$340,991	\$2,367,017	(\$7,134,982)	\$131,324,677	202
	April	2024	\$40,313,473	\$164,503,168	\$451,681	\$4,111,810	(\$10,795,111)	\$175,298,279	203
	Mav	2024	\$32,972,245	\$197.475.413	\$542.214	\$3.116.650	(\$13.369.547)	\$210.844.960	204
	June	2024	\$27,421,689	\$224,897,102	\$617,506	\$3,393,004	(\$16,145,045)	\$241,042,147	205
	July	2024	\$35,841,593	\$260,738,695	\$715,917	\$2,907,720	(\$18,336,848)	\$279,075,544	206
207	August	2024	\$27,321,903	\$288,060,599	\$790,936	\$2,883,930	(\$20,429,843)	\$308,490,441	207
	September	2024	\$44,490,996	\$332,551,595	\$913,096	\$3,358,117	(\$22,874,863)	\$355,426,459	208
	October	2024	\$21,480,144	\$354.031.739	\$972.075	\$2.828.764	(\$24.731.553)	\$378.763.292	209
210	November	2024	\$41,098,985	\$395,130,724	\$1,084,921	\$2,855,079	(\$26,501,711)	\$421,632,435	210
	December	2024	\$215,236,683	\$610,367,407	\$1,675,903	\$3,123,842	(\$27,949,650)	\$638,317,057	211
212	January	2025	\$20,273,360	\$630,640,767	\$1,731,568	\$2,331,324	(\$28,549,407)	\$659,190,173	212
213	February	2025	\$28,774,740	\$659,415,507	\$1,810,575	\$2,528,790	(\$29,267,621)	\$688,683,127	213
	March	2025	\$88.870.562	\$748.286.069	\$2.054.590	\$2.806.663	(\$30.019.694)	\$778.305.763	214
215	April	2025	\$52,651,376	\$800,937,445	\$2,199,156	\$2,737,840	(\$30,558,378)	\$831,495,823	215
	May	2025	\$92,742,578	\$893,680,023	\$2,453,802	\$2,320,666	(\$30,425,242)	\$924,105,265	216
	June	2025	\$86,814,814	\$980,494,837	\$2,692,172	\$1,664,430	(\$29,397,500)	\$1,009,892,337	217
218	July	2025	\$17,306,422	\$997,801,260	\$2,739,690	\$1,491,295	(\$28,149,104)	\$1,025,950,364	218
219	August	2025	\$27,032,932	\$1.024.834.192	\$2.813.915	\$1.579.862	(\$26.915.052)	\$1.051.749.243	219
220	September	2025	\$43,151,962	\$1,067,986,154	\$2,932,399	\$1,457,708	(\$25,440,361)	\$1,093,426,515	220
	October	2025	\$57,791,554	\$1,125,777,708	\$3,091,079	\$1,505,500	(\$23,854,782)	\$1,149,632,490	221
222	November	2025	\$35,414,859	\$1,161,192,567	\$3,188,318	\$1,256,024	(\$21,922,488)	\$1,183,115,055	222
223	December	2025	\$45,851,808	\$1,207,044,376	\$3,314,215	\$1,098,459	(\$19,706,731)	\$1,226,751,107	223
224		13-Month Average:		\$916.035.255				5943.124.179	224

3) can Value that Plant Additions
Low Value that Flant Additions
Low Value that Plant Additions are to total of the forecasted incremental Gross Plant less the incremental Gross Plant additions. However, incremental Gross Plant is the total of forecast Gross Plant Additions, incremental Gross Plant Additions are Carlo dispersable accounts related to the incremental Gross Plant Additions and Carl of Removal by demonstrating on the calculation of forecast Gross Plant Additions and Carl of Removal by demonstrations are Carlo dispersable demonstrations.

The Carlo demonstration of Gross Plant Additions and Carl of Removal by demonstrations are Carlo dispersable demonstrations.

The Carlo demonstration of Gross Plant Additions and Carlo dispersable demonstration of Carlo demonstrations.

**The Carlo demonstration of Gross Plant Additions and Carlo dispersable demonstration of Carlo demonstration of Carl

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	
			Note 1	Prior Month + Col 1	Col 2 * (12-DepRates, L. 110, col 9)/12 Note 3	Note 2	Prior Month + Col 3 - Col 4	Col 2 - Col 5	
	For	ecast Period	Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net	
Line	Month	Year	Plant Additions	Gross Plant	Accrual	Spend	Reserve	Plant Additions	Line
300	January	2024	\$58,894,878	\$58,894,878	\$161,709	\$2,869,548	(\$2,707,839)	\$61,602,716	300
301	February	2024	\$30,823,707	\$89,718,584	\$246,343	\$2,543,281	(\$5,004,778)	\$94,723,362	301
302	March	2024	\$31,391,751	\$121,110,335	\$332,536	\$2,475,628	(\$7,147,869)	\$128,258,204	302
303	April	2024	\$53,291,900	\$174,402,236	\$478,861	\$3,451,578	(\$10,120,586)	\$184,522,822	303
304	Mav	2024	\$44.821.707	\$219.223.942	\$601.929	\$3.270.847	(\$12.789.505)	\$232.013.447	304
305	June	2024	\$38,181,002	\$257,404,944	\$706,764	\$3,598,940	(\$15,681,681)	\$273,086,625	305
306	July	2024	\$48,633,104	\$306,038,048	\$840,297	\$3,750,073	(\$18,591,457)	\$324,629,505	306
307	August	2024	\$35,890,295	\$341,928,342	\$938,842	\$3,535,044	(\$21,187,659)	\$363,116,002	307
308	September	2024	\$41,193,696	\$383,122,038	\$1,051,949	\$3,525,524	(\$23,661,234)	\$406,783,272	308
309	October	2024	\$46,022,487	\$429.144.525	\$1.178.314	\$3.981.442	(\$26.464.362)	\$455.608.887	309
310	November	2024	\$128,001,264	\$557,145,789	\$1,529,771	\$4,163,631	(\$29,098,223)	\$586,244,011	310
311	December	2024	\$215,521,433	\$772,667,222	\$2,121,534	\$3,138,704	(\$30,115,393)	\$802,782,615	311
312	January	2025	\$37,639,110	\$810,306,332	\$2,224,880	\$2,642,296	(\$30,532,809)	\$840,839,141	312
313	February	2025	\$32,347,240	\$842,653,571	\$2,313,697	\$2,752,338	(\$30,971,450)	\$873,625,021	313
314	March	2025	\$53,752,104	\$896.405.675	\$2.461.286	\$2,703,629	(\$31.213.793)	\$927.619.469	314
315	April	2025	\$41,871,816	\$938,277,491	\$2,576,254	\$3,114,734	(\$31,752,273)	\$970,029,764	315
316	May	2025	\$92,891,475	\$1,031,168,966	\$2,831,309	\$2,910,972	(\$31,831,936)	\$1,063,000,902	316
317	June	2025	\$98,520,594	\$1,129,689,560	\$3,101,820	\$3,031,097	(\$31,761,213)	\$1,161,450,774	317
318	July	2025	\$50,711,863	\$1,180,401,424	\$3,241,061	\$4,235,891	(\$32,756,044)	\$1,213,157,468	318
319	August	2025	\$42,656.851	\$1,223,058,275	\$3.358.185	\$3,759,719	(\$33.157.578)	\$1.256.215.854	319
320	September	2025	\$79,714,483	\$1,302,772,758	\$3,577,059	\$4,285,551	(\$33,866,070)	\$1,336,638,828	320
321	October	2025	\$57,550,365	\$1,360,323,123	\$3,735,077	\$3,761,180	(\$33,892,174)	\$1,394,215,296	321
322	November	2025	\$32,356,947	\$1,392,680,070	\$3,823,920	\$3,172,259	(\$33,240,513)	\$1,425,920,583	322
323	December	2025	\$183,302,744	\$1,575,982,814	\$4,327,219	\$2,786,746	(\$31,700,039)	\$1,607,682,853	323
324		13-Month Average:		\$1.112.029.791				\$1.144.090.659	324

Notes:

1) For High and Low Voltage Gross Plant Additions see WP 9-PlantAdditions 5, L 149-172.

2) For High and Low Voltage Cost of Removal see WP 9-PlantAdditions 6, L 149-172.

Schedule 10-AccDep Accumulated Depreciation for Network Transmission Assets Input cells are shaded gold

3) Table Accumulated Depreciation for Network Transmission Functional Plants
Total Accumulated Depreciation for Network Transmission Functional Plants
Total Accumulated Depreciation for Network Transmission Functional Plants is the total of the Accumulated Depreciation related to High Voltage (Section 2) and Low Voltage (Section 3) Network Transmission Plants
The monthly ablasces in these 100-112 or the end of enumb habitors for Prior Year and December of Prior Year - 1.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13		
			Section 2 +	Section 2+	Section 2 +	Section 2 +	Section 2 +	Section 2 +	Section 2+	Section 2 +	Section 2+	Section 2+	Section 2+	Section 2 +	Total of Col 1-12		
			Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	Section 3	10(8) 01 (0) 1-12		
	FI	RC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	Source	Line
100	December	2022	(\$21,395)	\$80,111,170	\$117,568,898	\$21,404,561	\$1,911,313,359	\$17,062,250	\$355,281,588	\$461,317,047	\$492,520,870	\$118,165,189	\$86,487,993	\$13,340,698	\$3,674,552,227	Line 200 + Line 300	100
101	January	2023	(\$24,621)	\$79,776,987	\$121,716,489	\$21,579,442	\$1,926,162,968	\$16,890,548	\$357,036,654	\$471,244,694	\$493,718,144	\$118,832,885	\$86,968,359	\$13,635,567	\$3,707,538,115	Line 201 + Line 301	101
102	February	2023	(\$25,351)	\$80,065,673	\$122,225,708	\$21,757,452	\$1,939,858,660	\$16,954,058	\$358,546,429	\$473,822,142	\$495,330,381	\$119,500,739	\$87,433,488	\$13,939,243	\$3,729,408,622	Line 202 + Line 302	102
103	March	2023	(\$53,119)	\$80,385,617	\$122,738,523	\$21,935,805	\$1,955,682,568	\$16,934,601	\$359,423,082	\$480,081,465	\$499,885,146	\$120,168,556	\$87,913,111	\$14,242,347	\$3,759,337,702	Line 203 + Line 303	103
104	April	2023	(\$63,730)	\$80,708,956	\$123,212,817	\$22,115,251	\$1,967,493,974	\$16,981,964	\$360,587,855	\$484,955,758	\$502,251,695	\$120,836,875	\$88,388,653	\$14,574,565	\$3,782,044,633	Line 204 + Line 304	104
105	May	2023	(\$74,818)	\$81,032,512	\$123,672,980	\$22,295,948	\$1,986,765,854	\$17,112,077	\$362,403,397	\$488,461,651	\$499,457,205	\$121,505,183	\$88,869,328	\$14,893,241	\$3,806,394,558	Line 205 + Line 305	105
106	June	2023	(\$82,293)	\$81,330,998	\$124,180,869	\$22,452,912	\$1,995,484,223	\$17,157,240	\$364,353,288	\$491,531,524	\$501,894,705	\$122,173,671	\$89,389,776	\$15,234,685	\$3,825,101,599	Line 206 + Line 306	106
107	July	2023	(\$86,341)	\$81,653,899	\$124,694,565	\$22,642,921	\$2,013,474,554	\$17,218,740	\$366,085,691	\$497,485,824	\$503,358,924	\$122,842,174	\$89,871,052	\$15,553,265	\$3,854,795,267	Line 207 + Line 307	107
108	August	2023	(\$93,389)	\$81,974,538	\$125,107,352	\$22,819,995	\$2,028,233,859	\$17,275,746	\$367,871,045	\$501,811,371	\$505,046,303	\$123,509,292	\$90,340,128	\$15,892,085	\$3,879,788,326	Line 208 + Line 308	108
109	September	2023	(\$71,861)	\$82,296,942	\$125,625,852	\$23,006,512	\$2,034,533,315	\$17,265,506	\$369,526,148	\$507,161,579	\$506,891,440	\$124,167,396	\$90,825,527	\$16,217,735	\$3,897,446,089	Line 209 + Line 309	109
110	October	2023	(\$72,061)	\$82,618,461	\$126,142,106	\$23,170,592	\$2,062,125,813	\$17,322,266	\$370,705,483	\$512,110,964	\$503,179,375	\$124,826,160	\$91,302,299	\$16,109,866	\$3,929,541,325	Line 210 + Line 310	110
111	November	2023	(\$75,184)	\$82,942,022	\$126,669,418	\$23,321,449	\$2,080,510,545	\$17,347,993	\$372,490,097	\$518,401,637	\$505,926,549	\$125,497,694	\$91,770,605	\$16,403,908	\$3,961,206,733	Line 211 + Line 311	111
112	December	2023	(\$76,722)	\$83,224,672	\$126,902,853	\$23,488,516	\$2,096,940,278	\$17,123,631	\$374,724,215	\$522,079,477	\$509,155,612	\$126,138,217	\$92,223,611	\$16,633,472	\$3,988,557,831	Line 212 + Line 312	112
113	13-Month A	rerage	(\$63.145)	\$81,394,034	\$123.881.418	\$22,460,874	\$1,999,890,767	\$17,126,663	\$364.541.152	\$493,112,703	\$501,432,027	\$122,166,464	\$89.367.995	\$15,128,513	\$3,830,439,464	-	113

2) Accumulated Depreciation for Network Transmission Functional Plant - High Voltage
Accumulated Depreciation belowers for Network Transmission Functional Plant - High Voltage incurred and a second process of the Accumulated Depreciation belowers for Network Transmission Functional Plant are extracted from PowerPlan, PoSE's fixed asset system of record, by querying by Asset Class, FERC Account and U.C. The balances are then adjusted to include only the amounts related to REC Jurisdiction Transmission Plant that we exhibit the eighbor for resistant in rate base and recoverable through the TO rate case. The monthly balances in Lines 200 - 212 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13 Total of Col 1-12	
Line	Month	FERC Account: Year	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total	Line
200	December	2022	(\$12,377)	\$38,120,939	\$63,096,142	\$6,967,112	\$634,894,252	\$2,395,836	\$235,618,019	\$27,970,276	\$209,856,534	\$71,775,152	\$38,595,444	\$5,831,519	\$ 1,335,108,848	200
201	January	2023	(\$13,562)	\$38,197,143	\$64,648,402	\$7,058,765	\$651,399,608	\$2,344,780	\$236,359,459	\$32,723,409	\$211,762,994	\$72,235,073	\$38,794,779	\$5,880,389	\$ 1,361,391,239	201
202	February	2023	(\$14,005)	\$38,333,456	\$64,853,019	\$7,114,335	\$656,421,222	\$2,357,658	\$236,993,639	\$32,975,962	\$212,316,233	\$72,694,707	\$38,986,188	\$6,010,289	\$ 1,369,042,702	202
203	March	2023	(\$30,500)	\$38,489,262	\$65,060,964	\$7,167,266	\$662,480,697	\$2,359,520	\$237,282,548	\$33,388,228	\$213,967,262	\$73,154,247	\$39,184,813	\$6,141,008	\$ 1,378,645,316	203
204	April	2023	(\$36,731)	\$38,647,729	\$65,245,102	\$7,220,117	\$666,410,574	\$2,370,335	\$237,552,935	\$33,978,239	\$214,579,336	\$73,614,464	\$39,381,569	\$6,306,885	\$ 1,385,270,556	204
205	May	2023	(\$43,231)	\$38,800,202	\$65,411,377	\$7,272,096	\$673,691,996	\$2,387,924	\$238,418,503	\$34,371,821	\$213,488,137	\$74,074,492	\$39,580,755	\$6,477,414	\$ 1,393,931,485	205
206	June	2023	(\$47,614)	\$38,942,223	\$65,612,949	\$7,312,645	\$676,208,978	\$2,398,960	\$239,375,721	\$35,022,860	\$213,863,020	\$74,534,566	\$39,798,590	\$6,636,582	\$ 1,399,659,480	206
207	July	2023	(\$49,957)	\$39,097,680	\$65,819,688	\$7,367,732	\$682,720,620	\$2,411,714	\$240,279,066	\$35,501,913	\$214,247,722	\$74,993,822	\$39,997,993	\$6,776,860	\$ 1,409,164,853	207
208	August	2023	(\$54,080)	\$39,248,637	\$66,012,878	\$7,419,415	\$692,285,349	\$2,424,129	\$241,133,651	\$35,843,995	\$214,698,076	\$75,452,982	\$40,191,666	\$6,928,721	\$ 1,421,585,419	208
209	September	r 2023	(\$41,417)	\$39,400,451	\$66,224,342	\$7,476,580	\$694,697,770	\$2,431,482	\$241,899,668	\$35,957,723	\$215,276,884	\$75,816,882	\$40,392,973	\$7,073,165	\$ 1,426,606,503	209
210	October	2023	(\$42,026)	\$39,552,342	\$66,433,533	\$7,523,368	\$702,819,645	\$2,443,904	\$242,433,405	\$36,477,395	\$213,531,596	\$76,268,671	\$40,590,228	\$7,026,109	\$ 1,435,058,170	210
211	November	2023	(\$43,898)	\$39,706,192	\$66,648,757	\$7,553,569	\$709,821,878	\$2,453,938	\$243,372,869	\$37,032,115	\$214,324,827	\$76,727,329	\$40,783,537	\$7,164,478	\$ 1,445,545,590	211
212	December	2023	(\$45,972)	\$39,665,067	\$66,218,746	\$7,595,121	\$712,204,421	\$2,534,172	\$244,245,246	\$32,549,045	\$215,826,052	\$77,163,439	\$40,964,231	\$7,274,712	\$ 1,446,194,279	212
213	13-Month	Average	(\$36,567)	\$38,938,563	\$65,483,531	\$7,311,394	\$678,158,232	\$2,408,796	\$239,612,671	\$34,137,922	\$213,672,206	\$74,500,448	\$39,787,905	\$6,579,087	\$ 1,400,554,188	213

3) Accumulated Depreciation for Network Transmission Functional Plant - Low Voltage
Accumulated Depreciation have received to make the process of the proces

			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
															Total of Col 1-12	
		FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Total	Line
300	December	2022	(\$9,018)	\$41,990,231	\$54,472,756	\$14,437,449	\$1,276,419,107	\$14,666,414	\$119,663,568	\$433,346,770	\$282,664,336	\$46,390,038	\$47,892,549	\$7,509,179	\$2,339,443,379	300
301	January	2023	(\$11,059)	\$41,579,844	\$57,068,086	\$14,520,677	\$1,274,763,360	\$14,545,768	\$120,677,195	\$438,521,285	\$281,955,150	\$46,597,812	\$48,173,580	\$7,755,178	\$2,346,146,876	301
302	February	2023	(\$11,345)	\$41,732,217	\$57,372,688	\$14,643,117	\$1,283,437,439	\$14,596,400	\$121,552,790	\$440,846,180	\$283,014,148	\$46,806,033	\$48,447,300	\$7,928,953	\$2,360,365,920	302
303	March	2023	(\$22,620)	\$41,896,355	\$57,677,559	\$14,768,540	\$1,293,201,870	\$14,575,081	\$122,140,534	\$446,693,237	\$285,917,884	\$47,014,310	\$48,728,298	\$8,101,339	\$2,380,692,386	303
304	April	2023	(\$26,999)	\$42,061,227	\$57,967,715	\$14,895,134	\$1,301,083,400	\$14,611,629	\$123,034,920	\$450,977,519	\$287,672,358	\$47,222,411	\$49,007,084	\$8,267,679	\$2,396,774,077	304
305	May	2023	(\$31,588)	\$42,232,311	\$58,261,603	\$15,023,852	\$1,313,073,858	\$14,724,153	\$123,984,894	\$454,089,830	\$285,969,068	\$47,430,691	\$49,288,573	\$8,415,827	\$2,412,463,073	305
306	June	2023	(\$34,679)	\$42,388,775	\$58,567,921	\$15,140,267	\$1,319,275,245	\$14,758,280	\$124,977,567	\$456,508,664	\$288,031,684	\$47,639,106	\$49,591,185	\$8,598,103	\$2,425,442,118	306
307	July	2023	(\$36,384)	\$42,556,219	\$58,874,877	\$15,275,189	\$1,330,753,934	\$14,807,027	\$125,806,625	\$461,983,911	\$289,111,202	\$47,848,352	\$49,873,059	\$8,776,405	\$2,445,630,414	307
308	August	2023	(\$39,309)	\$42,725,901	\$59,094,474	\$15,400,580	\$1,335,948,510	\$14,851,617	\$126,737,395	\$465,967,376	\$290,348,227	\$48,056,310	\$50,148,462	\$8,963,364	\$2,458,202,907	308
309	September	2023	(\$30,444)	\$42,896,492	\$59,401,510	\$15,529,932	\$1,339,835,545	\$14,834,023	\$127,626,480	\$471,203,857	\$291,614,555	\$48,350,514	\$50,432,553	\$9,144,570	\$2,470,839,586	309
310	October	2023	(\$30,036)	\$43,066,119	\$59,708,573	\$15,647,224	\$1,359,306,168	\$14,878,362	\$128,272,078	\$475,633,569	\$289,647,779	\$48,557,489	\$50,712,072	\$9,083,757	\$2,494,483,155	310
311	November	2023	(\$31,286)	\$43,235,830	\$60,020,661	\$15,767,880	\$1,370,688,667	\$14,894,055	\$129,117,228	\$481,369,522	\$291,601,722	\$48,770,365	\$50,987,068	\$9,239,430	\$2,515,661,143	311
312	December	2023	(\$30,750)	\$43,559,605	\$60,684,108	\$15,893,395	\$1,384,735,857	\$14,589,458	\$130,478,970	\$489,530,432	\$293,329,559	\$48,974,777	\$51,259,380	\$9,358,760	\$2,542,363,552	312
313	13-Month	Average	(\$26,578)	\$42,455,471	\$58,397,887	\$15,149,480	\$1,321,732,535	\$14,717,867	\$124,928,480	\$458,974,781	\$287,759,821	\$47,666,016	\$49,580,089	\$8,549,426	\$2,429,885,276	313

4) Accumulated Depreciation for Network Transmission Common, General and Intangible (CGI) Plant
Accumulated Depreciation balances for Network Transmission CGI Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M labor allocation factors.

			Col 1	Col 2 24-Allocators,	Col 3 Col 1 * Col 2	Col 4 Col 3 * 24-	Col 5 Col 3 * 24-Allocators, L	
				L. 113		Allocators, L. 126	127	
				Network	Total Network	Total High Voltage		
			Total PG&E CGI	Transmission	Transmission CGI	CGI	Total Low Voltage CGI	
			Accumulated	Labor Factor	Accumulated	Accumulated	Accumulated	
Line	Month	Year	Depreciation	(Total Company)	Depreciation	Depreciation	Depreciation	Source
400	December	2022	\$3,321,083,198	9.49%	\$315,101,828	\$110,632,717	\$204,469,111	See WP_10-AccDep 4, L. 122, col 14 (or col 10) from annual update for Prior Year minus 1
401	December	2023	\$3,513,095,908	9.49%	\$333,319,846	\$117,029,090	\$216,290,757	See WP_10-AccDep 4, L. 122, col 10
402	Average		\$3,417,089,553		\$324,210,837	\$113,830,903	\$210,379,934	(Line 400 + Line 401)/2

1) Accumulated Depreciation for CGI Plant is related to Plant in FERC Plant Accounts 389-399 or 301-303. For Prior Year amounts for Accumulated Depreciation for CGI Plant, see WP_10-AccDep 4.

Network Transmission Depreciation Expense Prior Year: 2023 repression Expense for Network Transmission Functional Hist.

"For recorded Depression Expense is entracted from PowerPlan, P685's fined asset system of record, by querying by Asset Class. It is then allocated to UCC and Functional Area based on Prior Year ending plant balances.

Depression Expense amounts by F887. Account and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Asset Class in line 100 and 101 removes the amounts of selection Expense and Expense Col 13 Total of Col 1-12 Col 4 Col 5 Col 6 Col 7 Col 9 Col 10 Col 11 Col 12 FERC Account: 350.02 352.01 352.02 353.01 353.02 \$53,01 ETP35301 \$94,024,826 \$151,100,658 \$245,125,483 ETP35600 \$28,345,283 \$49,680,617 Total 2) Depreciation Expense for Network Transmission Common, General and Intangible (CGI) Plant Depreciation Expense for Network Transmission CGI Plant is the portion of total PG&E CGI Plant allocated to Network Transmission using O&M liabor allocation factors. Col 3 24-Allocators, L. 113 Col 1 * Col 2 Total Network Total High Voltage Total Low Voltage | Transmission CG| CG| CG|
| Depreciation | Depreciation | Depreciation | Expense | Expense | Expense | Expense | S60,996,740 | S21,416,045 | S39,580,694 Total PG&F CGI Transmission Labor Factor Depreciation Expense \$642.888.202 Celebration of the Discretion Section 19 are used to calculate the Depreciation Experse Rate Adjustment, which is a method to account for the September Rate Adjustment for The Depreciation Experse Rate Adjustment for The Depreciation Experse Rate Adjustment factors into the Base TRRs in filling where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation. It is also included in 18-base TRRs or and invariant update to account for the Leven move any invariant entering ordering come that are defined from the storage social part bustness and experience depreciation shall be also included in 18-base TRR or each amount adjusted to account for Leven revenue and entering ordering come that are provided part substance and depreciation shall be also included in 18-base TRR or each amount adjusted to account for Leven revenue and the storage of the Section Section 18-base TRR or each amount adjusted to account for Leven Rate TRR or each amount and the Section 18-base TRR or each amount adjusted to account for Leven Rate TRR or each amount and the Section 18-base TRR or each amount adjusted to account for Leven Rate TRR or each amount and the Section 18-base T 3) Total Network Transmission Functional Plant
Total Network Transmission Functional Plant Prior Year balances are from 7-PlantinService, L. 101-112.
 Col.1
 Col.2
 Col.3
 Col.4
 Col.5
 Col.6
 Col.7
 Col.8

 7-PlantinService
 7-PlantinService
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 7-PlantinService
 352.02 353.02 355 356 FERC Account: 350.01 350.02 352.01 353.01 Total Line \$15,794,505,973 300 \$15,863,229,236 301 \$15,935,004,670 302 \$16,108,571,075 303 \$16,194,207,495 304 \$16,434,392,292 305 \$95,000,330 \$95,000,330 \$94,847,051 \$95,665,591 \$209,726,156 \$210,160,388 \$377,578,563 \$378,136,320 \$378,170,051 \$378,596,596 \$379,604,746 \$381,135,618 \$125,548,532 \$125,854,783 \$125,919,307 \$54 ETP35400 \$1,070,027,868 \$1,082,687,452 \$1,097,747,733 \$57 ETP35700 \$523,705,403 \$523,715,113 \$523,719,422 \$190,088,940 \$190,617,985 \$190,948,600 ETP35301 \$7.751.242.657 ETP35302 \$37,884,749 ETP35500 \$2,422,002,707 ETP35600 \$2,710,125,619 ETP35800 \$281.901.935 \$7,761,758,204 \$7,781,147,683 \$37,884,846 \$37,884,846 \$2,443,919,882 \$2,456,785,372 \$2,732,408,975 \$210,582,339 \$210,653,676 \$210,678,083 \$126,873,025 \$128,089,082 \$129,888,646 \$7,828,082,821 \$7,871,663,188 \$7,997,741,094 \$37,884,846 \$37,884,846 \$37,884,846 \$1,102,233,599 \$1,107,610,703 \$1,108,363,160 \$2,515,976,629 \$2,797,329,425 \$2,807,858,014 \$2,877,756,090 \$207,473,442 \$208,692,843 \$209,680,863 \$2,538,553,758 \$2,577,555,291 \$8,010,685,188 \$7,999,700,161 \$7,995,440,265 \$7,994,972,862 \$97,505,811 \$210,735,589 \$210,923,719 \$381,195,365 \$380,759,565 \$130,716,274 \$132,714,559 \$37,885,371 \$37,885,371 \$1,113,360,633 \$1,114,194,720 \$2 587 368 314 \$2,874,462,555 \$524,206,156 \$282 195 749 \$210 563 205 \$16,460,880,210 \$16,497,981,421 \$2,612,206,013 \$2.894,186,213 \$524,215,663 \$282,195,951 \$211.061.816 \$99,275,161 \$211,370,442 \$211,595,310 \$381,319,617 \$381,637,118 \$134,578,898 \$139,924,909 \$37,885,371 \$1,115,096,649 \$1,122,886,540 \$2,621,200,001 \$2,666,609,944 \$2,940,979,002 \$517,685,662 \$282 195 939 \$212,198,785 \$215,204,895 \$16,549,225,791 \$517,700,956 \$16,629,720,652 \$211,707,639 \$211.568.109 \$381,730,831 \$381,303,165 \$142,032,128 \$145,143,917 \$8,011,215,627 \$37,971,220 \$36,111,981 \$1,124,135,540 \$1,144,663,816 \$2,678,014,003 \$2,698.840.610 \$215,498,179 \$220,970,544 4] Proposed Network Transmission Functional Plant Depreciation Rates
Proposed Network Transmission Functional Plant Depreciation Rates are from 12-DepRates. The Depreciation Rates for Columns 3-12 are from 12-DepRates, L. 100 - 109.
The rates lated below are annual rates. Col 4 Col 5 12-DepRates, 12-DepRates, L. 101 L. 102 Col 6 12-DepRates, L. 103 Col 1 Col 2 Col 7 12-DepRates, L. 104 Col 8 12-DepRates, L. 105 Col 9 12-DepRates, L. 106 Col 10 12-DepRates, L 107 Col 12 12-DepRates, L. 100 12-DepRates, L. 108 12-DepRates, L. 109 Note 2 Note 3 ETP35202 1.70% ETP35500 3.24% ETP35800 1.99% ETP35201 1.63% ETP35301 3.63% ETP35302 1.75% ETP35400 2.91% ETP35600 3.43% ETP35700 1.53% ETP35001 0.00% ETP35002 1.84% ETP35900 1.90% 5) Calculated Depreciation Expense for Prior Year Recorded Network Transmission Functional Plant Using Proposed Rates
The Prior Year recorded plant balances are multiplied by the proposed depreciation rates to calculate the total Prior Year depreciation expense that would have resulted from using the proposed rates. Col 4 Section 3 * (Section 4)/12 Col 1 Col 2 Section 3 * (Section 4)/12 Col 3 Col 5 Col 6 Col 7 Col 9 Col 10 Col 11 Col 12 Section 3 * (Section 4)/12 Total of Col 1-12 350.01 ETP35001 350.02 ETP35002 352.01 ETP35201 352.02 ETP35202 353.02 ETP35302 354 ETP35400 355 ETP35500 356 ETP35600 357 ETP35700 358 ETP35800 359 ETP35900 Total ETP35301 \$42,829,796 500 \$43,017,447 501 \$43,213,235 502 \$43,677,231 503 \$43,918,344 504 \$44,612,832 505 \$44,684,064 506 \$44,779,759 507 \$44,924,709 507 \$44,924,709 509 \$45,242,045 509 \$45,242,045 509 500 January 501 February 502 March 503 April 504 May 505 June 506 July 507 August 508 Septembe 509 October 510 Novembe \$320,383 \$320,884 \$321,548 \$322,194 \$322,303 \$322,340 \$322,428 \$322,716 \$323,399 \$323,743 \$7,747,662 \$7,811,366 \$512,311 \$513,068 \$513,113 \$513,692 \$515,060 \$517,137 \$517,218 \$516,627 \$517,387 \$517,818 \$517,945 \$23,431,819 \$55,230 \$55,231 \$55,231 \$55,231 \$55,231 \$55,231 \$55,231 \$55,231 \$55,231 \$55,238 \$55,338 \$6,548,358 \$669,072 \$669,084 \$669,090 \$669,558 \$669,578 \$669,595 \$669,712 \$669,724 \$661,381 \$661,401 \$661,409 \$23,431,819 \$23,463,607 \$23,522,221 \$23,664,105 \$23,795,847 \$24,176,977 \$24,182,900 \$24,170,022 \$24,168,609 \$24,217,711 \$6,548,358 \$6,607,615 \$6,642,399 \$6,802,434 \$6,863,476 \$6,968,924 \$6,995,456 \$7,062,609 \$7,086,926 \$7,209,701 \$2,628,958 \$178,783 \$178,874 \$180,229 \$181,956 \$184,513 \$185,689 \$188,527 \$191,176 \$198,770 \$201,763 \$467,710 \$467,712 \$467,729 \$467,734 \$467,726 \$467,727 \$467,727 \$301,994 \$302,518 \$328,698 \$330,630 \$332,195 \$333,593 \$334,383 \$336,184 \$2,665,528 \$2,676,420 \$2,689,477 \$2,691,304 \$2,703,438 \$2,705,464 \$2,707,654 \$7,875,004 \$7,996,959 \$8,027,058 \$8,226,882 \$8,217,466 \$8,273,852 \$8,407,622 \$2,726,569 \$2,729,602 \$8,468,023 \$8,484,671 \$467,728 \$467,728 \$323,915 \$7,240,534 6) Depreciation Expense Rate Adjustment
The Depreciation Expense Rate Adjustment is the difference between the recorded Prior Year depreciation expense and the depreciation expense amount that would have resulted from using the proposed rates.

Schedule 11-Depreciation

Notes:

1) CGI Plant is Plant in FERC Plant Accounts 389-399 or 301-303. For total Prior Year Depreciation Expense for CGI Plant, see WP_11-Depreciation 3, L. 122, col 10.

\$531,565,997 Section 5, Line 512, col 13 \$460,060,027 Section 1, Line 102, col 13 \$71,505,971 Line 600 minus Line 601

602 Calculated Depreciation Expense for Recorded Plant Using Proposed Rates
602 Total Prior Year Recorded Depreciation Expense
602 Depreciation Expense Rate Adjustment

2) Account 350.01 - Land is not depreciated in the TO rate case.
3) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant, see 12-DepRates, L 110, col 10.

Schedule 12-DepRates DEPRECIATION RATES (Note 1)

1) ELECTRIC TRANSMISSION PLANT - TO21 DEPRECIATION RATES

					Col 1 7-PlantinService, L. 112, Col 3-12	Col 2	Col 3 Col 1 x Col 2	Col 4 10-AccDep, L. 112, Col 3-12	Col 5 Col 1 - Col 3 - Col 4	Col 6	Col 7	Col 8 Col 1 x Col 9	Col 9	Col 10	Col 11	
Line	Func	FERC Account	Asset Class	Asset Class Description	ORIGINAL COST	PCT.	NET SALVAGE AMOUNT	BOOK RESERVE	FUTURE ACCRUALS	SURVIVOR CURVE	REMAINING _	ANNUAL A	CRUAL	LIFE RATE	COR RATE	Line
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$381,303,165	(20)	(\$76,260,633)	\$126,902,853	\$330,660,945	70 - R3	53.82	\$6,208,373	1.63%	1.33%	0.30%	100
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$145,143,917	(20)	(\$29,028,783)	\$23,488,516	\$150,684,184	70 - R3	60.38	\$2,474,204	1.70%	1.41%	0.29%	101
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$8,052,003,252	(60)	(\$4,831,201,951)	\$2,096,940,278	\$10,786,264,925	47 - R2	37.27	\$292,092,127	3.63%	2.13%	1.50%	102
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$36,111,981	(5)	(\$1,805,599)	\$17,123,631	\$20,793,949	55 - R2	32.92	\$631,753	1.75%	1.61%	0.14%	103
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,144,663,816	(100)	(\$1,144,663,816)	\$374,724,215	\$1,914,603,418	75 - R4	57.16	\$33,353,378	2.91%	1.27%	1.65%	104
105	ETP	355	ETP35500	POLES AND FIXTURES	\$2,698,840,610	(80)	(\$2,159,072,488)	\$522,079,477	\$4,335,833,621	56 - R1.5	49.51	\$87,562,116	3.24%	1.74%	1.50%	105
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,984,122,759	(110)	(\$3,282,535,035)	\$509,155,612	\$5,757,502,183	65 - R1.5	55.87	\$102,371,531	3.43%	1.48%	1.95%	106
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$518,106,145	0	\$0	\$126,138,217	\$391,967,929	65 - R4	50.51	\$7,943,024	1.53%	1.53%	0.01%	107
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$282,197,764	(10)	(\$28,219,776)	\$92,223,611	\$218,193,929	55 - R3	39.88	\$5,612,754	1.99%	1.75%	0.23%	108
109	ETP	359	ETP35900	ROADS AND TRAILS	\$220,970,544	(10)	(\$22,097,054)	\$16,633,472	\$226,434,126	60 - R1.5	54.09	\$4,200,972	1.90%	1.69%	0.21%	109
110		TOTAL TRANSM	IISSION PLANT		\$16,463,463,953		(\$11,574,885,137)	\$3,905,409,881	\$24,132,939,210			\$542,450,230	3.29%	1.84%	1.46%	110

2] ELICTRIC TRANSMISSION PLANT - TOZO AUTHORIZED DEPRECATION BATES (Note 2) (Note 3)
The deprecation rates in this table will only be utilized for 10°C124*7(20°A tea calculate the depreciation accruash in Column 3 of 7-PlantinService for the forecast periods in 2023.
Forecast periods in 2023 access depreciation peaces from the authorized (700 depreciation accruash in Column 3 of 7-PlantinService will be calculated using the depreciation rates in Table 1 (above) of this tab (12° DepRates).

					Col 1 7-PlantInService, L. 112, Col 3-12	Col 2	Col 3 Col 1 x Col 2	Col 4 10-AccDep, L. 112, Col 3-12	Col 5 Col 1 - Col 3 - Col 4	Col 6	Col 7	Col 8 Col 1 x Col 9	Col 9	<u>Col 10</u>	<u>Col 11</u>	
	_				ORIGINAL		NET SALVAGE	воок	FUTURE	SURVIVOR	REMAINING	ANNUALA				
Line	Func	FERC Account		Asset Class Description	COST	PCT.	AMOUNT	RESERVE	ACCRUALS	CURVE	LIFE	AMOUNT	RATE	LIFE RATE	COR RATE	
	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$381,303,165	(20)	(\$76,260,633)	\$126,902,853	\$330,660,945		57.45	\$6,215,242	1.63%	1.33%	0.31%	200
201	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$145,143,917	(20)	(\$29,028,783)	\$23,488,516	\$150,684,184	70 - R3	63.80	\$2,487,767	1.71%	1.41%	0.30%	201
202	ETP	353.01	ETP35301	STATION EQUIPMENT	\$8,052,003,252	(60)	(\$4,831,201,951)	\$2,096,940,278	\$10,786,264,925	46 - R2	37.87	\$252,108,222	3.13%	2.13%	1.00%	202
203	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$36,111,981	(5)	(\$1,805,599)	\$17,123,631	\$20,793,949	55 - R1.5	34.30	\$599,820	1.66%	1.54%	0.12%	203
204	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,144,663,816	(100)	(\$1,144,663,816)	\$374,724,215	\$1,914,603,418	75 - R4	57.03	\$26,315,821	2.30%	1.19%	1.11%	204
205	ETP	355	ETP35500	POLES AND FIXTURES	\$2,698,840,610	(80)	(\$2,159,072,488)	\$522,079,477	\$4,335,833,621	54 - R1.5	46.49	\$85,175,410	3.16%	1.71%	1.44%	205
206	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,984,122,759	(110)	(\$3,282,535,035)	\$509,155,612	\$5,757,502,183	65 - R2	51.91	\$81,287,504	2.72%	1.36%	1.36%	206
207	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$518,106,145	0	\$0	\$126,138,217	\$391,967,929	65 - R4	54.80	\$7,921,843	1.53%	1.52%	0.01%	207
208	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$282,197,764	(10)	(\$28,219,776)	\$92,223,611	\$218,193,929	55 - R3	43.69	\$5,615,735	1.99%	1.76%	0.23%	208
209	ETP	359	ETP35900	ROADS AND TRAILS	\$220,970,544	(10)	(\$22,097,054)	\$16,633,472	\$226,434,126	60 - R1.5	52.76	\$4,114,472	1.86%	1.65%	0.22%	209
210		TOTAL TRANSM	IISSION PLANT		\$16,463,463,953		(\$11,574,885,137)	\$3,905,409,881	\$24,132,939,210			\$471,841,835	2.87%	1.83%	1.04%	210

210		TOTAL TRANSM	ISSION PLANT		\$16,463,463,953	(\$11,574,885,137)	\$3,905,409,881	\$24,132,939,210	\$471,841,835	2.87%	1.83%	1.04%	210
	3) COMM	ION, GENERAL AN	ID INTANGIBLE	(CGI) PLANT (Note 5)									
Line	Func	FERC Account	Arrest Clare	Asset Class Description	DEPRECIATION ACCRUAL RATES								Line
300	runc		CMP30101	ORGANIZATION - COMMON PLANT	0.00								300
301			CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT	0.00								301
302			CMP30301	MISCELLANEOUS INTANGIBLE PLANT	3.36								302
303			CMP30302	SOFTWARE	17.19								303
304			CMP30304	SOFTWARE CIS	10.05								304
305			CMP38901	LAND - COMMON PLANT	0.00								305
306			CMP38902	LAND RIGHTS	2.60								306
307			CMP39000	STRUCTURES AND IMPROVEMENTS	2.06								307
308			CMP39001	COMM PLANT: LEASEHOLD IMPR	21.85								308
309			CMP39101	OFFICE MACHINES	24.87								309
310			CMP39102	PC HARDWARE	2.06								310
311			CMP39103	OFFICE FURNITURE AND EQUIPMENT	6.69								311
312			CMP39104	OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED	24.87								312
313			CMP39201	TRANSPORTATION EQUIPMENT - AIR	2.51								313
314			CMP39202	TRANSPORTATION EQUIPMENT - CLASS P	15.94								314
315			CMP39203 CMP39204	TRANSPORTATION EQUIPMENT - CLASS C2	10.30 9.90								315 316
316 317			CMP39204 CMP39205	TRANSPORTATION EQUIPMENT - CLASS C4 TRANSPORTATION EQUIPMENT - CLASS T1	9.90								316
318			CMP39205	TRANSPORTATION EQUIPMENT - CLASS T3	8.58								318
318			CMP39206 CMP39207	TRANSPORTATION EQUIPMENT - CLASS 13 TRANSPORTATION EQUIPMENT - CLASS 14	7.06								318
320			CMP39207	TRANSPORTATION EQUIPMENT - CDASS 14 TRANSPORTATION EQUIPMENT - VESSELS	5.56								320
321			CMP39209	TRANSPORTATION EQUIPMENT - TRAILERS	3.41								321
322			CMP39300	STORES EQUIPMENT	6.01								322
323			CMP39400	TOOLS, SHOP AND GARAGE EQUIPMENT	3.53								323
324			CMP39500	LABORATORY EQUIPMENT	6.11								324
325			CMP39600	POWER OPERATED EQUIPMENT	5.30								325
326			CMP39701	COMMUNICATION EQUIPMENT - NON-COMPUTER	14.04								326
327			CMP39702	COMMUNICATION EQUIPMENT - COMPUTER	20.20								327
328			CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS	14.71								328
329			CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.98								329
330			CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.86								330
331			CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	11.32								331
332			CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	6.19								332
333			CMP39708	AMI COMMUNICATION NETWORK	10.27								333
334 335			CMP39800 CMP39900	MISCELLANEOUS EQUIPMENT OTHER TANGIBLE PROPERTY	5.20 0.00								334 335
335			EGP38901	LAND	0.00								336
337			EGP38902	LAND RIGHTS	3.02								337
338			EGP39000	STRUCTURES AND IMPROVEMENTS	1.92								338
339			EGP39100	OFFICE FURNITURE AND EQUIPMENT	5.80								339
340			EGP39400	TOOLS, SHOP AND WORK EQUIPMENT	3.98								340
341			EGP39500	LABORATORY EQUIPMENT	4.62								341
342			EGP39600	POWER OPERATED EQUIPMENT	0.00								342
343			EGP39700	COMMUNICATION EQUIPMENT	6.94								343
344			EGP39708	AMI COMMUNICATION NETWORK	8.22								344
345			EGP39800	MISCELLANEOUS EQUIPMENT	4.84								345
346			EIP30201	FRANCHISES AND CONSENTS	2.33								346
347			EIP30301	USBR - LIMITED TERM ELECTRIC	0.00								347
348			EIP30303	COMPUTER SOFTWARE	24.50								348

COMPUTER SOFTWARE

Notes:
1) Depreciation Rates in this Schedule carnot be changed without FERC authorization from a Section 205 or 205 filing.
2) Depreciation Rates in this Schedule carnot be changed without FERC authorization from a Section 205 or 205 filing.
2) Depreciation Rates in Lines 200-200, cnd s 1, 0, and 11 are 1020 authorized rates. Please see the Office of Settlement from PGEE's October 15, 2020 global settlement filing.
3) Depreciation Rates in Lines 200-210 will only be used for T021.87/2024 for forecasted depreciation accruals in Schedule 9 (9-PlantAdditions).
4) Account 350.02-Land Rights, was calculated by using the composite depreciation rate encluding net subsequent social part of the section (205 or 205 filing.

2) Account 350.02-Land Rights, was calculated by using the composite depreciation rates in the future, pursuant to the Protocols, PGEE will make a section 200 or 200 filing.

5) Sec CPUC Decision 23-11-069. The adopted depreciation rates for CGI Plant Asset Classes from PG&E's 2023 General Rate Case are effective January 1, 2023. In the event the CPUC modifies these depreciation rates in the future, pursuant to the Protocols, PG&E will make a single issue fling at FERC to modify these rates.

Schedule 13-WorkCap Calculation of Components of Working Capital Input cells are shaded gold

Prior Year: 2023

Materials and Supplies balances are recorded in FERC Account 154 and are assigned to Network Transmission based on warehouse data at the Major Work Category level.

			COLI	COLZ	<u>COI 3</u>	<u>C014</u>	
			Note 1	Note 2	Col 2 *	Col 2 *	
			Note 1	Note 2	24-Allocators, L. 126	24-Allocators, L. 127	
			Total	Total			
			Company	Network	High	Low	
Line	Month	Year	Materials & Supplies	Transmission	Voltage	Voltage	Line
100	December	2022	\$751,427,249	\$107,423,252	\$37,716,462	\$69,706,790	100
101	January	2023	\$768,309,743	\$116,018,196	\$40,734,160	\$75,284,037	101
102	February	2023	\$781,523,583	\$118,984,347	\$41,775,580	\$77,208,767	102
103	March	2023	\$801,298,769	\$117,078,125	\$41,106,302	\$75,971,822	103
104	April	2023	\$818,748,670	\$117,720,385	\$41,331,801	\$76,388,584	104
105	May	2023	\$830,776,059	\$120,424,994	\$42,281,393	\$78,143,601	105
106	June	2023	\$833,162,373	\$118,838,359	\$41,724,323	\$77,114,036	106
107	July	2023	\$835,500,366	\$120,824,802	\$42,421,766	\$78,403,036	107
108	August	2023	\$824,762,384	\$117,523,321	\$41,262,611	\$76,260,709	108
109	September	2023	\$822,130,729	\$114,115,974	\$40,066,287	\$74,049,687	109
110	October	2023	\$819,781,752	\$115,707,731	\$40,625,155	\$75,082,576	110
111	November	2023	\$780,693,707	\$115,157,530	\$40,431,979	\$74,725,551	111
112	December	2023	\$804,840,950	\$114,763,776	\$40,293,731	\$74,470,045	112
113	13-Month Average		\$805,612,026	\$116,506,215	\$40,905,504	\$75,600,711	113

Prepaid property insurance is allocated to Electric Transmission Network (ETN) based on plant ratios. Prepaid liability insurance is allocated to ETN based on a 50% plant, 50% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	
	Data Source:		FF1 110-111, L. 57, col c	Note 3	col 3 - col 4	Note 4	Note 5	Note 6	
				Less:		Detail	of Adjusted Total Preparent	aids	
					•				_
Line	<u>Month</u>	Year	Total Company Prepayments	Direct Assignments	Adjusted Total	Property Insurance	Liability Insurance	Misc.	Line
200	December	2022	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	200
201	January	2023	\$551,575,852	\$11,792,467	\$539,783,385	\$3,576,276	\$316,698,573	\$219,508,536	201
202	February	2023	\$462,750,041	\$11,566,182	\$451,183,859	\$688,330	\$241,890,953	\$208,604,577	202
203	March	2023	\$405,180,523	\$13,366,480	\$391,814,043	\$27,615,573	\$167,083,333	\$197,115,136	203
204	April	2023	\$620,631,819	\$13,140,196	\$607,491,623	\$29,437,192	\$272,282,421	\$305,772,010	204
205	May	2023	\$492,262,143	\$12,913,911	\$479,348,232	\$27,782,209	\$217,950,685	\$233,615,338	205
206	June	2023	\$355,736,260	\$19,458,279	\$336,277,981	\$24,817,938	\$162,738,950	\$148,721,093	206
207	July	2023	\$327,303,036	\$19,692,794	\$307,610,241	\$21,853,666	\$107,527,215	\$178,229,360	207
208	August	2023	\$478,358,032	\$28,947,246	\$449,410,786	\$18,694,395	\$94,086,313	\$336,630,078	208
209	September	2023	\$435,687,611	\$22,655,038	\$413,032,573	\$15,665,123	\$80,645,411	\$316,722,039	209
210	October	2023	\$403,708,094	\$16,438,354	\$387,269,741	\$12,635,851	\$67,204,509	\$307,429,380	210
211	November	2023	\$382,163,753	\$16,212,069	\$365,951,684	\$9,606,580	\$53,763,608	\$302,581,497	211
212	December	2023	\$350.046.062	\$18,558,710	\$331.487.352	\$6,696,058	\$40,322,706	\$284,468,588	212

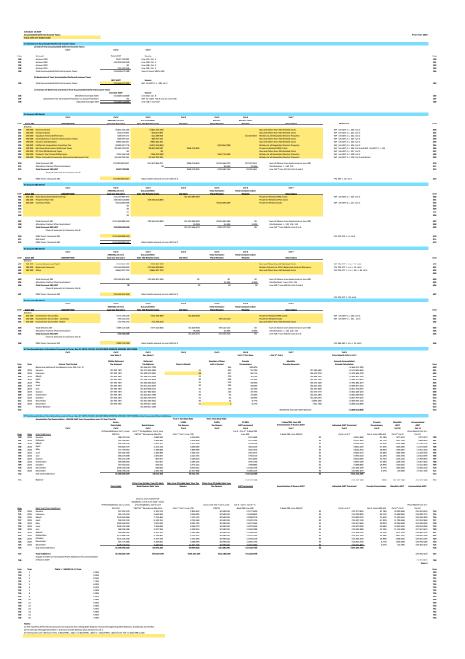
	Allocation Method from Total Co	ompany to Electric Transmission Netwo	rk			Network Transmission Plant Factor (Total	50% Plant / 50% Labor Network Transmission Blended Factor	Network Transmission Labor Factor (Total	
						Company)	(Total Company)	Company)	
213	Allocation Factor	24-Allocators, L. 116, L. 135, L. 113				15.49%	12.49%	9.49%	213
	a) 13 Month Avg Calculation	(Sum Line 200 to Line 212) / 13	\$448,951,452	\$16,585,921	\$432,365,530	\$15,810,263	\$170,284,682	\$246,270,585	214
215	Allocated Prepayments	Line 213 * Line 214			\$47,078,782	\$2,448,543	\$21,264,275	\$23,365,964	215
216 217	b) EOY Calculation Allocated Prepayments	Line 212 Line 213 * Line 216	\$350,046,062	\$18,558,710	\$331,487,352 \$33,062,476	\$6,696,058 \$1,037,022	\$40,322,706 \$5,035,292	\$284,468,588 \$26,990,162	216 217

- Notes:

 1) Materials and Supplies month-end balances are extracted from SAP by querying by General Ledger (GL) Account. December balances are from FF1 227, L. 12, cols b and c.

 2) PG&E's supply chain management team uses Materials and Supplies balances at the Major Work Category level by warehouse to assign to functional areas.

 For warehouses that serve as distribution centers for multiple functional areas, PG&E allocates to functional areas based on the respective warehouse's historical consumption data.
- 3) PG&E conducted a query of the subaccounts of General Ledger (GL) Account 165 and removed all prepayments that are directly assigned to PG&E's Generation department in col 4.
- 4) PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 924 property insurance and reflected the month-end recorded balances in col 6.
- 5) PG&E conducted a query of GL Acct 165 for prepaid amounts related to A&G account 925 general liability insurance and reflected the month-end recorded balances in col 7.
 6) PG&E conducted a query of GL Acct 165 for other prepaid amounts consisting of Acct 308.1 excise taxes, property taxes and miscellaneous and reflected the



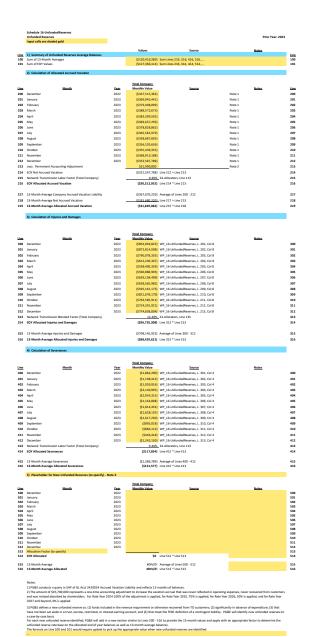
Schedule 15-NUC

Network Upgrade Credit and Interest Expense

Input cells are shaded gold

	Beginning of Year Balances					
Line	<u>Description</u>	<u>Balance</u>		Source	Notes	Line
100	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$159,139,745	WP_15-NUC 1, L. 100, col 10			100
101	FERC Acct 252 Other	\$129,535,990	Line 102 - Line 100			101
102	Total Acct 252 - Customer Advances for Construction	\$288,675,735	FF1 112-113, L. 56, col d			102
						_
	End of Year Balances					
<u>Line</u>	<u>Description</u>	<u>Balance</u>		Source	<u>Notes</u>	<u>Line</u>
103	Outstanding Network Upgrade Credits	\$201,205,362	WP_15-NUC 2, L. 100, col 10			103
104	FERC Acct 252 - Other	\$155,003,069	Line 105 - Line 103			104
105	Total Acct 252 - Customer Advances for Construction	\$356,208,431	FF1 112-113, L. 56, col c			105
106	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$18,075,673	WP_15-NUC 2, L. 101, col 7			106
107	FERC Acct 431 - Other	\$382,954,296	Line 108 - Line 106			107
108	Total Acct 431 - Other Interest Expense	\$401,029,969	FF1 114-117, L. 68, col c			108
109	Average of EOY and BOY	\$180,172,553	Average of Lines 100 and 103			109

Notes:



Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits Input cells are shaded gold

Other Regulatory Assets and Liabilities are a component of Rate Base representing costs that have been deferred to a future period and recorded in Other Regulatory Assets (Account 182.3) and Regulatory Liabilities (Account 254). This Schedule does not include Abandoned or Cancelled Projects costs recovered through Schedule 8.

PG&E will include a non-zero amount of Other Regulatory Assets and Liabilities only with Commission approval received subsequent to a PG&E Section 205 filing requesting such treatment.

Amortization and Regulatory Debits and Credits are costs of revenues that are approved for recovery from or return to customers in this formula transmission rate. Approved costs are amortized as expenses or revenue in the Base TRR, consistent with a Commission Order.

1) Calculation of Regulatory Assets and Liabilities and Amortization of Debits and Credits

Instructions:

1) Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and Regulatory Debits and Credits costs through this formula transmission rate:

- a) Fill in Description for issue in above table.
 b) Enter costs in columns 1-3 in above table for the applicable Prior Year.
 2) Insert additional lines as necessary for additional issues.

2) Insert additional lines as necessary for additional issues.						
			Prior Year			
Line			Amount	Calculation or Source		
100 Other Regulatory Assets and Liabilities (EOY):				0 Line 103, col 2		
101 Other Regulatory Assets and Liabilities (BOY/EOY average):				O Avg. of Line 103 col 1 and col 2		
102 Amortization and Regulatory Debits and Credits:			\$	i0 Line 103, col 3		
	col 1	col 2	col 3			
	Prior Year	Prior Year	Prior Year			
Description of Issue	BOY	EOY	Amortization or	Commission Order		
Resulting in Other Regulatory	Other Reg	Other Reg	Regulatory	Granting Approval of		
Line Asset/Liability	Asset/Liability	Asset/Liability	Debit/Credit	Regulatory Liability	Source	
103 Sum of below	\$0	\$0		\$0		
104 Issue #1						
105 Issue #2						
106 Issue #3						
107						

2) Unamortized Excess ADIT and	Tax Normalization Calculation Pursuant	to Treas. Reg §1.167(I)-1(h)(6); PLR 9313	008; 9202029; 922404; 201717008

Line	Description	Value	Source							Line
			17-RegAssets-2, L.							
			110, Col 17 + 17-							
			RegAssets-3, L. 110,							
	BOY Unamortized Excess Federal Accumulated Deferred Income		Col 17 (zero in 2017							
200	Taxes	(\$514,037,295)	only)							200
			17-RegAssets-2, L.							
			110, Col 24 + 17-							
	EOY Unamortized Excess Federal Accumulated Deferred Income		RegAssets-3, L. 110,							
201	Taxes	(\$491,486,856)	Col 24							201
202	Weighted Average ADIT Balance	(\$503,590,984)	Line 217, Col 8							202
		Col 1	Col 2 See Note 1	Col 3 See Note 2	Col 4	Col 5	Col 6 Col 5 / Tot. Days	Col 7 = Col 2 * Col 6	Col 8 Prior Month Col 8 + Col 7	

			See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6	Prior Month Col 8 + Col 7	
<u>Line</u>	<u>Year</u>	Future Test Period Beginning Deferred Tax	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	<u>Line</u>
203		Balance (Line 200)		(\$514,037,295)		365	100.00%		(514,037,295)	203
204	2023	January	\$1,879,203	(\$512,158,092)	31	335	91.78%	\$1,724,748	(512,312,547)	204
205	2023	February	\$1,879,203	(\$510,278,889)	28	307	84.11%	\$1,580,590	(510,731,957)	205
206	2023	March	\$1,879,203	(\$508,399,685)	31	276	75.62%	\$1,420,987	(509,310,970)	206
207	2023	April	\$1,879,203	(\$506,520,482)	30	246	67.40%	\$1,266,532	(508,044,439)	207
208	2023	May	\$1,879,203	(\$504,641,279)	31	215	58.90%	\$1,106,928	(506,937,511)	208
209	2023	June	\$1,879,203	(\$502,762,075)	30	185	50.68%	\$952,473	(505,985,038)	209
210	2023	July	\$1,879,203	(\$500,882,872)	31	154	42.19%	\$792,869	(505,192,168)	210
211	2023	August	\$1,879,203	(\$499,003,669)	31	123	33.70%	\$633,266	(504,558,903)	211
212	2023	September	\$1,879,203	(\$497,124,465)	30	93	25.48%	\$478,811	(504,080,092)	212
213	2023	October	\$1,879,203	(\$495,245,262)	31	62	16.99%	\$319,207	(503,760,885)	213
214	2023	November	\$1,879,203	(\$493,366,059)	30	32	8.77%	\$164,752	(503,596,133)	214
215	2023	December	\$1,879,203	(\$491,486,856)	31	1	0.27%	\$5,149	(503,590,984)	215
216		Ending Balance		(\$491,486,856)						216
217							Weighted Averag	e ADIT Balance:	(503,590,984)	217

1) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.

2) For January through December = previous month balance plus amount in col 2.

Nihedde 17 featurio 2
Amortization of Etupod/Deficient Defensed Federal and State Income Taxes (Note 1)

		Calif	Order Mid Perm Cell 1	aned Worksheethy Cales Call 2	Cel S	Calculation T Management College	Cales Cale	Cal 7 Cal 8	Cal 9	GH 32	C#11	Cel 12	Col 11	Call 14	Calmany 2 Information Call 15	Cui 38	Gal 17	Col 38	Cut 20	Cult 20	CHIZ	Colesco 2 Morrados Col 22	Call 28	Cul 26	cetza
					Cel 1 - Cel 2 (Beres)/Deficient ASST Nate 7 Estance			Name Col. Sinc Co	42.	ACCEN	ELAND SIFTERED PCC	DOM TAXON		GH 1 - GH 10	Cell 6- Cell 11	CH 7 - CH 12	Name Cold 24 to Cold 28	ACCUM	LATED BERNSHIP PACON	SCTANS.	CH M - CH M	Call 28 - Call 29	Cult 26 - Cult 20	NumCol 22 to Col 23	Col 35 a Green up (Suscept/Deficient ACRT Including Green
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Schedule 18-OandM

Operations and Maintenance Expense
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Network Transmission O&M Expense (Line 100, Col 15) \$623,688,493

Source	Col 1	Col 2	Col 3 Note 1	Col 4 Note 1	Col 5 Col 3 + Col 4. Note 2	Col 6 Note 1. Note 4	Col 7 Note 1. Note 4	Col 8 Col 6 + Col 7	Col 9 Col 3 + Col 6	Col 10 Col 4 + Col 7	Col 11 Col 9 + Col 10	Col 12 Note 3	Col 13 Col 9 * Col 12	Col 14 Col 10 * Col 12	Col 15 Col 13 + Col 14	
			FF1	Recorded O&M Expens												i .
	FERC		FF1 320-32	3, L. 83-98 and L. 101-1	110, col b		Adjustments		Recorde	ed Adjusted O&M Expe	ense	Network	Netwo	ork Transmission O&M	Expense	ı
Line	Account		Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Transmission %	Labor	Non-Labor	Total	Line
100		Total Transmission O&M	\$213,619,772	\$494,200,309	\$707,820,081	(\$5,033,487)	(\$46,340,745)	(\$51,374,232)	\$208,586,285	\$447,859,563	\$656,445,848		\$198,164,137	\$425,524,356	\$623,688,493	100
101	560	Operation Supervision and Engineering	\$2,150,288	\$594,090	\$2,744,379	\$0	\$0	\$0	\$2,150,288	\$594,090	\$2,744,379	95.00%	\$2,042,848	\$564,406	\$2,607,254	101
102	561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	102
	561.2	Load Dispatch - Monitor and Operate										95.00%	\$37,615,006	\$8,529,116	\$46,144,122	
103	301.1	Transmission System	\$39,593,312	\$8,977,692	\$48,571,004	\$0	\$0	\$0	\$39,593,312	\$8,977,692	\$48,571,004	33.00%	\$37,023,000	<i>\$0,323,220</i>	Ş40,244,2EE	103
	561.3	Load Dispatch - Transmission Service and										95.00%	\$0	\$0	\$0	
104	302.3	Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	33.00%	70	70	30	104
	561.4	Scheduling, System Control and Dispatch										95.00%	\$0	\$0	\$0	
105	302.4	Services (CAISO GMC)	\$0	\$15,838,304	\$15,838,304	\$0	(\$15,838,304)	(\$15,838,304)	\$0	\$0	\$0	33.00%	20	70	30	105
	561.5	Reliability Planning and Standards										95.00%	\$0	\$0	\$0	
106		Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			**	**	106
107	561.6	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	107
108	561.7	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	108
	561.8	Reliability Planning and Standards										95.00%	\$0	\$0	\$0	
109		Development Services (CAISO GMC)	\$0	\$7,033,000	\$7,033,000	\$0	(\$7,033,000)	(\$7,033,000)	\$0	\$0	\$0			**	**	109
110	562	Station Expenses	\$7,320,817	\$3,716,178	\$11,036,994	(\$70,367)	(\$2,158)	(\$72,525)	\$7,250,449	\$3,714,020	\$10,964,469	95.00%	\$6,888,176	\$3,528,446	\$10,416,622	110
111	562.1	Operation of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	111
112	563	Overhead Line Expenses	\$18,677,771	\$48,238,690	\$66,916,461	\$0	(\$18,508)	(\$18,508)	\$18,677,771	\$48,220,182	\$66,897,953	95.00%	\$17,744,524	\$45,810,829	\$63,555,353	112
113	564	Underground Line Expenses	\$466,412	\$23,852	\$490,264	(\$260)	(\$7)	(\$266)	\$466,152	\$23,845	\$489,998	95.00%	\$442,861	\$22,654	\$465,515	113
114	565	Transmission of Electricity by Others	\$0	\$848,299	\$848,299	\$0	\$0	\$0	\$0	\$848,299	\$848,299	100.00%	\$0	\$848,299	\$848,299	114
115	566	Miscellaneous Transmission Expenses	\$87,451,896	\$136,416,047	\$223,867,943	(\$5,163,475)	(\$16,506,300)	(\$21,669,776)	\$82,288,421	\$119,909,747	\$202,198,167	95.00%	\$78,176,827	\$113,918,379	\$192,095,205	115
116	567	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	116
117	568	Maintenance Supervision and Engineering	\$117,913	\$203,107	\$321,020	\$0	\$0	\$0	\$117,913	\$203,107	\$321,020	95.00%	\$112,022	\$192,958	\$304,980	117
118	569	Maintenance of Structures	\$112,194	\$2,597,813	\$2,710,006	\$0	\$0	\$0	\$112,194	\$2,597,813	\$2,710,006	95.00%	\$106,588	\$2,468,011	\$2,574,599	118
119	569.1	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	119
120	569.2	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	120
	569.3											95.00%	\$0	\$0	SO.	
121		Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					121
	569.4	Maintenance of Miscellaneous Regional										95.00%	\$0	\$0	\$0	
122		Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					122
123	570	Maintenance of Station Equipment	\$25,229,857	\$25,770,387	\$51,000,244	\$0	\$0	\$0	\$25,229,857	\$25,770,387	\$51,000,244	95.00%	\$23,969,231	\$24,482,753	\$48,451,984	123
124	570.1	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.00%	\$0	\$0	\$0	124
125	571	Maintenance of Overhead Lines	\$30,794,391	\$241,328,352	\$272,122,743	\$222,951	(\$6,878,426)	(\$6,655,474)	\$31,017,342	\$234,449,927	\$265,467,269	95.00%	\$29,467,541	\$222,735,484	\$252,203,025	125
126	572	Maintenance of Underground Lines	\$1,566,865	\$1,839,041	\$3,405,906	\$0	\$0	\$0	\$1,566,865	\$1,839,041	\$3,405,906	95.00%	\$1,488,575	\$1,747,152	\$3,235,728	126
	573	Maintenance of Miscellaneous Transmission								4		95.00%	\$109,939	\$675,868	\$785,807	
127		Plant	\$138,056	\$775,458	\$913,514	(\$22,335)	(\$64,043)	(\$86,379)	\$115,721	\$711,414	\$827,135					127

Notes:

1) Data are extracted from SAP for all costs (broken down into labor and non-labor components) in the Prior Year that are recorded in electric transmission operations and maintenance expense accounts.

2) The Total FF1 Recorded O&M Expense is the sum of Labor and Non-labor FF1 Recorded O&M Expense (obtained as explained in Note 1) and tie to the amounts provided in FF1 320-323, L 112, col b.

3) All Accounts other than 565 are allocated using the Network Transmission % in Schedule 24-Allocators, L. 122. All expenses in Account 565 are related to transmission service on High Voltage transmission facilities and are, therefore, 100% network transmission 4) See WP_18-OandM for adjustment details.

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Schedule 19-AandG Administrative and General Expenses Input Cells are shaded in gold

Prior Year: 2023

00	1) Calculation of Total Electric Adjusted A&G Ex	ense	Col 1	Col 2	Col 3	Col 4	Col 5 = Col 1 - Col 3
101					See Note 1		
102			FERC Form 1	Data	Total Electric		Total Electric Adj
103	Acct. Descript	ion	Amount	Source	Amount Excluded	Reference	A&G Expense
104	920 A&G Salaries		\$487,549,056	FF1 320-323, L. 181, col b	\$21,977,986	WP_19-AandG 1, L. 106	\$465,571,070
105	921 Office Supplies and Expenses		(\$4,382,281)	FF1 320-323, L. 182, col b	(\$12,518,435)	WP_19-AandG 1, L. 206	\$8,136,154
106	922 A&G Expenses Transferred		(\$48,256,354)	FF1 320-323, L. 183, col b	\$0	WP_19-AandG 1, L. 306	(\$48,256,354)
107	923 Outside Services Employed		\$384,641,501	FF1 320-323, L. 184, col b	\$86,354,969	WP_19-AandG 1, L. 406	\$298,286,532
108	924 Property Insurance		\$24,399,551	FF1 320-323, L. 185, col b	\$1,227,310	WP_19-AandG 1, L. 506	\$23,172,241
109	925 Injuries and Damages		\$2,092,782,382	FF1 320-323, L. 186, col b	\$1,895,768,756	WP_19-AandG 1, L. 606	\$197,013,626
110	926 Employee Pensions and Benefits		\$383,248,691	FF1 320-323, L. 187, col b	(\$2,106,018)	WP_19-AandG 1, L. 706	\$385,354,709
111	927 Franchise Requirements		\$118,219,688	FF1 320-323, L. 188, col b	\$118,219,688	WP_19-AandG 1, L. 806	\$0
112	928 Regulatory Commission Expenses		\$0	FF1 320-323, L. 189, col b	\$0	See Note 2	\$0
113	929 Duplicate Charges		\$0	FF1 320-323, L. 190, col b	\$0	See Note 2	\$0
114	930.1 General Advertising Expense		\$0	FF1 320-323, L. 191, col b	\$0	WP_19-AandG 1, L. 906	\$0
115	930.2 Miscellaneous General Expense		\$27,786,712	FF1 320-323, L. 192, col b	\$17,274,304	WP_19-AandG 1, L. 906	\$10,512,408
116	931 Rents		\$64,908,404	FF1 320-323, L. 193, col b	\$0	See Note 2	\$64,908,404
117	935 Maintenance of General Plant		\$3,480,704	FF1 320-323, L. 196, col b	\$0	WP_19-AandG 1, L. 1006	\$3,480,704
118		Total A&G Expenses:	\$3,534,378,054	FF1 320-323, L. 197, col b	\$2,126,198,560	_	\$1,408,179,494

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212

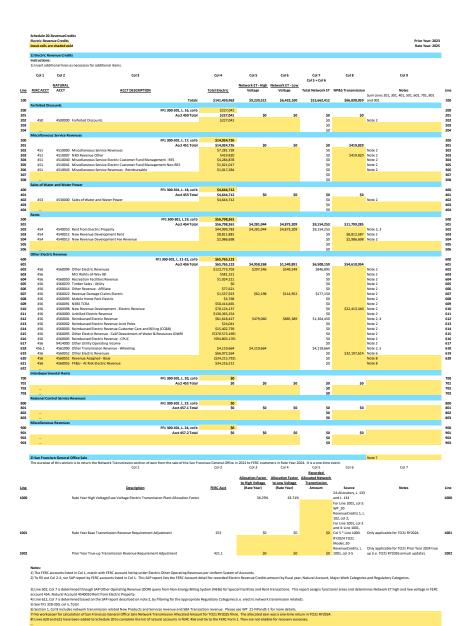
218

Based on Labor Allocation Factors	Amount	Source
A&G Expense after Adjustments	\$1,408,179,494	Line 118, col 5
Less Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 108, col 5
Less General Liability Insurance and Injuries and Damages	\$175,894,758	WP_19-AandG 2, L. 102
Total A&G Expense Applicable to the Network Transmission Labor Factor (Total Electric):	\$1,209,112,494	Line 202 - Line 203 - Line 204
Network Transmission Labor Factor (Total Electric):	12.46%	24-Allocators, L. 112
Transmission Portion of A&G from Labor Allocation Factors:	\$150,712,749	Line 205 * Line 206
Based on Plant Allocation Factors		
Account 924 Property Insurance nonnuclear:	\$23,172,241	Line 203
Network Transmission Plant Factor (Total Electric)	20.64%	24-Allocators, L. 119
Transmission Portion of Property Insurance Account 924	\$4,781,967	Line 209 * Line 210
Based on Blended Labor and Plant Factor		
General Liability Insurance and Injuries and Damages:	\$175,894,758	Line 204
Network Transmission Blended Factor (Total Electric)	16.55%	24-Allocators, L. 136
Transmission Portion of General Liability Insurance and Injuries and Damages:	\$29,111,779	Line 213 * Line 214
Total Transmission Portion of Administrative and General Expenses:	\$184,606,495	Line 207 + Line 211 + Line 215
Other Administrative and General Expenses Adjustment(s)	\$0	
	\$184,606,495	Line 217 + Line 218

300	3) Summary of Total Electric Adjustments										300
301			Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9		301
302		Total by FERC Account		SEC 3b-7 Officer							4
			SEC 3b-7 Officer STIP	Compensation	Accrual to Cash Basis	Not Seeking Recovery	Non A&G Costs and Other	NP&S	Allocations on Adjustments		302
303	920 A&G Salaries	(\$21,977,986)	(\$2,781,573)	(\$17,104,607)	\$0	(\$932,043)	(\$637,633)	(\$529,692)	\$7,562		303
304	921 Office Supplies and Expenses	\$12,518,435	\$0	\$13,241,477	\$0	(\$725,940)	(\$52,683)	\$55,581	\$0		304
305	922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		305
306	923 Outside Services Employed	(\$86,354,969)	(\$4,206,188)	(\$3,926,769)	(\$189,965)	(\$66,847,784)	(\$11,252,261)	(\$45,550)	\$113,549		306
307	924 Property Insurance	(\$1,227,310)	\$0	\$0	\$0	(\$1,227,310)	\$0	\$0	\$0		307
308	925 Injuries and Damages	(\$1,895,768,756)	\$0	\$0	\$6,124,103	(\$1,087,699,947)	(\$814,192,912)	\$0	\$0		308
309	926 Employee Pensions and Benefits	\$2,106,018	\$0	(\$698,738)	\$793,421	\$3,556,994	(\$119,551)	(\$1,133,057)	(\$293,051)		309
310	927 Franchise Requirements	(\$118,219,688)	\$0	\$0	\$0	(\$118,219,688)	\$0	\$0	\$0		310
311	928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		311
312	929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		312
313	930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		313
314	930.2 Miscellaneous General Expense	(\$17,274,304)	\$0	\$0	\$0	(\$5,490,209)	(\$11,784,095)	\$0	\$0		314
315	931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		315
316	935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		316
317	Total by Adjustment Type	(\$2,126,198,560)	(\$6,987,761)	(\$8,488,638)	\$6,727,560	(\$1,277,585,927)	(\$838,039,136)	(\$1,652,718)	(\$171,940)	\$0	317

- 1 The adjustments shown in the Table above are from WP_19-AandG. Sources of adjustments are individual SAP reports by FERC account with detailed descriptions of activity and accounting information.
- FERC Forms 1 balances in accounts 928, 929 and 931 are zero; therefore, these accounts are not shown on WP_19-AandG.
- Remove officers' STIP. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.

 Remove officers' compensation. Officers are defined by Securities and Exchange Commission (SEC), Rule 3b-7 of the Securities Exchange Act of 1934.
- Adjust funded plans for PBOPs medical and life, LTD and pension from an accrual to cash basis to the cash contributions to the trust.
- Remove costs PG&E does not seek to recover in TO, such as intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, Nuclear Property and Nuclear Liability Insurance and adjustment to remove Pacific Generation adjustment.
- Remove Non A&G Costs and other costs, for example Gas LOB costs erroneously recorded in A&G FERC Accounts, Franchise Fee Expense that is a calculation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.
- Remove labor and benefits associated with NP&S activities.
- Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.



Schedule 21-NPandS

Revenue Sharing for Non-Tariff New Products & Services

Input cells are shaded gold

	Total NP&S Electric Transmission Revenues and Expenses					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>			<u>Lin</u>
100	NP&S Transmission Revenue	\$66,830,059	20-RevenueCredit	s, L. 100, col 8		10
101	NP&S Transmission O&M Expense	\$22,180,350	WP_21-NPandS 2,	Line 100, col 1		10
102	NP&S Transmission A&G Expense	\$743,874	WP_21-NPandS 2,	Line 100, col 2		10
103	Total NP&S Transmission Expense	\$22,924,224	Line 101 + Line 10	2		10
	Transmission Revenues and Expenses by Product Line					
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	
		Note 1	Note 2	Col 1 - Col 2	Note 3 Adjusted	
Line	Product Line	Revenues	Expense	Net Revenues	Net Revenues	Lin
	Total	\$66,830,059	\$22,924,224	\$43,905,835	\$43,905,835	
201	Wireline	\$9,152,799	\$1,327,171	\$7,825,628	\$7,825,628	201
202	Wireless	\$24,145,957	\$20,502,910	\$3,643,046	\$3,643,046	20
203	Land Use	\$0	\$0	\$0	\$0	20
204	Technology & Licenses	\$0	\$0	\$0	\$0	20
205	Maintenance & Consulting	\$1,333,689	\$1,094,142	\$239,547	\$239,547	20
206	SBA Amortization	\$32,197,614	\$0	\$32,197,614	\$32,197,614	20
207						207
	Calculation of Pre-tax Revenue Allocation %					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>			Lin
300	PTNR (Pre-tax net revenue)	\$43,905,835	Line 200, col 4			300
301	t = Composite state & federal tax rate	27.98%	1-BaseTRR, L. 402			301
302	k = The ratio of customer to shareholder after tax net revenues.	1	50%/50% = 1			30
303	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = $1/(1 + k - kt)$	58.13%	1 / [1 + Line 302 -	(Line 302 * Line 301)]	30
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = 1 - [1 / (1+ k - kt)]	41.87%	1 - Line 303			30
	Calculation of 50/50 After-Tax Sharing					
<u>Line</u>	<u>Description</u>	<u>Values</u>	Source			Lin
	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%		Line 300 * Line 30			400
	State and Federal taxes = PSA\$ * t		Line 400 * Line 30			40
	Shareholder Allocation		Line 400 - Line 401			40
403	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$18,381,621	Line 304 * Line 30	0		40
	Notes:					
	1) Please see WP 21-NPandS 1 for Revenues by Product Line					

- 1) Please see WP_21-NPandS 1 for Revenues by Product Line.
- 1) Please see WP_21-NPandS 2 for Expenses by Product Line.
- 3) Product Lines with negative Net Revenues are set to zero.

Schedule 22-TaxRates Income Tax Rates

Input cells are shaded gold

Prior Year: 2023 Rate Year: 2025

	1) Tax Rates for the Rate Year				
<u>Line</u>	<u>Description</u>	<u>Value</u>	Reference	<u>Notes</u>	<u>Line</u>
100	Federal Income Tax Rate	21.00% Inte	ernal Revenue Code (IRC) Section 11		100
101	State Franchise Tax Rate (California)	8.84% Cali	ifornia Rev. & Tax. Cd. § 23151		101
102 103	Federal Secondary Composite Income Tax Rate		gative Line 100 * Line 101 n of Lines 100-102	Reflects the federal tax deduction for state taxes which reduces the composite income tax rate	102 103
	2) Tax Rates for the Prior Year True-up				
<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
200	Federal Income Tax Rate	21.00% Inte	ernal Revenue Code (IRC) Section 11		200
201	State Franchise Tax Rate (California)	8.84% Cali	ifornia Rev. & Tax. Cd. § 23151		201
				Reflects the federal tax deduction for state taxes which	
202	Federal Secondary	-1.86% Neg	gative Line 200 * Line 201	reduces the composite income tax rate	202
203	Composite Income Tax Rate	27.98% Sun	n of Lines 200-202		203

Notes:

Schedule 23-RetailSGTax
Retail *South Georgia* Taxes
Input cells are shaded gold

Prior Year: 2023

	1) Accumulated Deferred Income Taxes									
	Col 1 Col 2	Col 3	Col 4	Col 5		Col 6				
			Values for Inputs							
		Values for Inputs to	to Sch.3-True-							
Line	<u>Description</u>	Sch.1-BaseTRR	upTRR	<u>Source</u>		Notes				Line
100	End of Year Accumulated Deferred Income Taxes	\$18,906,946		WP_23-RetailSGTax 3	Not					100
101	Beginning of Year Accumulated Deferred Income Taxes			WP_23-RetailSGTax 3	Not	:e 2				101
102	Average of BOY and EOY Accumulated Deferred Income Taxes	<u>.</u>	\$19,919,818	Line 414, col 9						102
	2) Income Taxes									
Line	Description			<u>Source</u>		Notes				Line
200	Federal Income Tax Rate	21.00%	21.00%	22-TaxRates, L. 100		Notes				200
201	State Income Tax Rate	8.84%	8.84%	22-TaxRates, L. 101						201
202	Composite Tax Rate	27.9836%	27.9836%	(Line 200 + Line 201) - (Line 200 * Line 201)						202
203	Income Taxes:	\$3,076,518	\$3,101,673							203
	Income Taxes = [((RB * ER) + FPD) * (CTR/(1 - CTR))] + CO/(1 - CTR)]									
	Income Taxes = [((KB · ER) + FPD) · (CTR/(1 - CTR))] + CO/(1 - CTR)]									
	Where:									
204	RB = Rate Base	\$18,906,946	\$19,919,818	Line 100 or 102						204
205	ER = Equity Rate of Return Including Common and Preferred Stock	6.39%	6.39%	Line 301 + Line 302						205
206	CTR = Composite Tax Rate	27.98%	27.98%							206
207	CO = Credits and Other	\$1,877,437		WP_23-RetailSGTax 3	Not	e 3				207
208	FPD = Flowback and Permanent Tax Deductions	-	-							208
	3) ROE and Capitalization Calculations									
	5) NOL and capitalization calculations	For Inputs to Sch.1-	For Inputs to Sch.3-							
Line	Description	BaseTRR	True-upTRR	<u>Source</u>		Notes				Line
	Calculation of Cost of Capital Rate									
300	Weighted Cost of Long Term Debt	2.10%		1-BaseTRR, L. 216 / 3-True-upTRR, L.201						300
301	Weighted Cost of Preferred Stock	0.02%		1-BaseTRR, L. 217 / 3-True-upTRR, L. 202						301
302	Weighted Cost of Common Stock Cost of Capital Rate	6.37% 8.50%		1-BaseTRR, L. 218 / 3-True-upTRR, L.203 Sum of Lines 300 to 302						302 303
303	Cost of Capital Rate	8.30%	8.30%	Sum of Lines 300 to 302						303
304	Return on Capital: Rate Base times Cost of Capital Rate	\$1,606,276	\$1,692,326	Line 100 or 102 * Line 303						304
305	Total South Georgia Adjustment	\$4,682,794	\$4,793,999	Line 304 + Line 203						305
	4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(I)-1(LVc), DID 0212000, 02020	00. 0224040. 201717	000						
	Col 1 Col 2	Col 3	29; 9224040; 201717 Col 4	Col 5		Col 6	Col 7	Col 8	Col 9	
	<u>6012</u>	<u>cor o</u>	201-4	<u>co. s</u>		20.0	2017		Col 9 Prior Mth + Col 8	
		See Note 4	See Note 5				Col 6 / Tot. Days	= Col 3 * Col 7	Current Mth	
		Mthly Deferred	Deferred			imber of Days	Prorata	Monthly	Annual Accumulated	
Line	<u>Future Test Period</u> <u>Year</u>	Tax Amount	Tax Balance	Days in Month	<u>L</u>	eft in Period	Percentages	Prorata Amounts	Prorata Calculation	<u>Line</u>
400 401	Beginning Deferred Tax Balance (Line 101) January 2023	(\$156,453)	\$20,784,382 \$20,627,929		31	365 334	100.00% 91.51%	(\$143,165)	\$20,784,382 \$20,641,217	400 401
401	February 2023	(\$156,453)	\$20,627,929		28	306	83.84%	(\$131,163)	\$20,510,053	401
403	March 2023	(\$156,453)	\$20,315,023		31	275	75.34%	(\$117,876)	\$20,392,178	403
404	April 2023	(\$156,453)	\$20,158,570		30	245	67.12%	(\$105,016)	\$20,287,162	404
405	May 2023	(\$156,453)	\$20,002,117		31	214	58.63%	(\$91,729)	\$20,195,433	405
406	June 2023	(\$156,453)	\$19,845,664		30	184	50.41%	(\$78,869)	\$20,116,563	406
	July 2023	(\$156,453)	\$19,689,211		31	153	41.92%	(\$65,582)	\$20,050,982	407
408	August 2023	(\$156,453)	\$19,532,758		31	122	33.42%	(\$52,294)	\$19,998,688	408
409	September 2023	(\$156,453)	\$19,376,305		30	92	25.21%	(\$39,435)	\$19,959,253	409
410 411	October 2023 November 2023	(\$156,453) (\$156,453)	\$19,219,852 \$19,063,399		31 30	61 31	16.71% 8.49%	(\$26,147) (\$13,288)	\$19,933,106 \$19,919,818	410 411
411	December 2023	(\$156,453)	\$18,906,946		31	0	0.00%	(\$13,288)	\$19,919,818	411
413	Ending Balance (Line 100)	(9230,433)	\$18,906,946			Ü	3.30%	ŞÜ	913,313,010	413
414	•						Weighted Averag	ge ADIT Balance:	\$19,919,818	414

- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the shaded area of WP_23-RetailSGTax 3
- 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the shaded area of WP_23-RetailSGTax 3
- 3) The Source of the Credits and Other can be found in the shaded area of WP_23-RetailSGTax 3
- 4) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
- 5) For January through December = previous month balance plus amount in Column 2.

Schedule 24-Allocators

Calculation of Allocation Factors

Input cells are shaded gold

Rate Year: 2025

Line	Description	<u>Value</u>	<u>Reference</u>	Notes	Line
	Calculation of Prior Year Labor Allocation Factors				
	Total Company Wages and Salaries		FF1 354-355, L. 65, col b		100
101	Electric A&G Wages and Salaries		FF1 354-355, L. 27, col b		101
102	Gas A&G Wages and Salaries		FF1 354-355, L. 61, col b		102
103			WP_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$2,088,593,358	(Line 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$2,088,481,005	FF1 354-355, L. 28, col b		105
106	Electric A&G Wages and Salaries	\$487,399,655	Line 101		106
107	Cost Adjustment	(\$11,283,966)	WP_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,589,797,385	Line 105 - Line 106 + Line 107		108
109	Total Electric Department Labor Factor	76.12%	5 Line 108 / Line 104		109
	Calculation of Prior Year Network Electric Transmission Labor Allocation Factors				
110	Total Adjusted Electric Wages and Salaries w/o A&G	\$1,589,797,385	Line 108		110
111	Network Electric Transmission Wages and Salaries	\$198,164,137	18-OandM, L. 100, col 13		111
112	Network Transmission Labor Factor (Total Electric)	12 46%	6 Line 111 / Line 110		112
113	Network Transmission Labor Factor (Total Company)		Line 111 / Line 104		113
	Calculation of Prior Year Plant Allocation Factors	647.607.44.000	7 Disable Conden 1, 442 and 42 a 7 Disable Conden 1, 101 1, 10	Dalas Vasa Das	
	Network Transmission Gross Plant In Service including CGI Plant		7-PlantinService, L. 112, col 13 + 7-PlantinService, L. 401, col 3	Prior Year Dec Prior Year Dec	114 115
116	Total PG&E Company Gross Plant In Service Network Transmission Plant Factor (Total Company)		WP_7-PlantInService 5, L. 149, Col 10 Line 114 / Line 115	Prior Year Dec	116
110	Network Transmission Plant Factor (Total Company)	15.49%	cline 114 / Line 115		110
117	Network Transmission Gross Plant In Service including CGI Plant	\$17,697,444,232	7-PlantInService, L. 112, col 13 + 7-PlantInService, L. 401, col 3	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$85,757,479,491	WP_7-PlantInService 5, L. 149, Col 8	Prior Year Dec	118
119	Network Transmission Plant Factor (Total Electric)	20.64%	Line 117 / Line 118		119
120	Network Transmission Plant - Functional Plant only	¢16 771 000 000	7-PlantinService, L. 112, col 13		120
	Total Electric Transmission - Functional Plant only		6-PlantJurisdiction, L. 110, col 1 + col 3		121
	Network Electric Transmission Plant Factor (Total Transmission)		Line 120 / Line 121		122
	Technology and the second seco	33.0070	Time 120 / Line 121		
	Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor				
123	Network Transmission Plant - Functional Plant only		7-PlantInService, L. 112, col 13	Prior Year Dec	123
124			7-PlantInService, L. 212, col 13	Prior Year Dec	124
	Low Voltage Plant		7-PlantinService, L. 312, col 13	Prior Year Dec	125
126			Line 124 / Line 123		126
127	Allocation Factor to Low Voltage (Prior Year)	64.89%	5 Line 125 / Line 123		127
	Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant Allocation Factor				
	High Voltage Capital Additions		9-PlantAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions		9-PlantAdditions, L. 323, col 2	Rate Year Dec	129
130			Line 124 + Line 128	Rate Year Dec	130
131	•		Line 125 + Line 129	Rate Year Dec	131
132	Network Electric Transmission Rate Year Functional Plant		Line 130 + Line 131	Rate Year Dec	132
133 134	Allocation Factor to High Voltage (Rate Year) Allocation Factor to Low Voltage (Rate Year)		Line 130 / Line 132	Rate Year Dec	133 134
154	Allocation ractor to Low voltage (Nate Year)	03.71%	5 Line 131 / Line 132	Rate Year Dec	134
	Calculation of Prior Year Blended Factors				
135	Network Transmission Blended Factor (Total Company)	12.49%	(50% * Line 113) + (50% *Line 116)		135
136	Network Transmission Blended Factor (Total Electric)	16.55%	6 (50% * Line 112) + (50% *Line 119)		136
	Calculation of Prior Year Property Tax Allocation Factor				
137	Network Transmission Accumulated Depreciation including CGI	\$4,321,877,678	10-AccDep, L. 112, col 13 + 10-AccDep, L. 401, col 3		137
138			WP_10-AccDep 4, L. 149, Col 8		138
139	Network Transmission Net Plant in Service (Functional + CGI)		Line 117 - Line 137		139
140	Total PG&E Electric Net Plant in Service (Functional + CGI)	\$49,175,986,337	Line 118 - Line 138		140
141	Net Plant Property Tax Allocation Factor	27.20%	Line 139 / Line 140		141

Schedule 25-RFandUFactors Revenue Fees and Uncollectible Factors

Input cells are shaded gold

L. 102 100
L. 102 100
101
L. 104 200
201
L. 110 300
301
400
401
402

Schedule 26-WholesaleTRRs

High and Low Voltage Wholesale Revenue Requirement
Input cells are shaded gold

<u>Line</u> 1	Col 1 Allocation Factor to High Voltage (Rate Year) 36.29%	Col 2 Allocation Factor to Low Voltage (Rate Year) 63.71%	Col 3 Reference 24-Allocators, L. 133 and 134	4		<u>Line</u> 1
Rate Base	Wiele Welferen	Law Vallage	Tabal	Defenses	Natas	lina
<u>Line</u> <u>Description</u> Plant	High Voltage	Low Voltage	Total	<u>Reference</u>	Notes	Line
100 Transmission Functional Plant	\$5,888,670,396	\$10,883,319,493	¢16 771 000 000	7-PlantInService, L. 212 and 312, col 13		100
101 Common + General + Intangible Plant	\$324,928,385			7-PlantinService, L. 212 and 312, col 13 7-PlantinService, L. 401, col 4 and 5		101
102 Abandoned or Cancelled Projects	\$324,926,365 \$0			8-AbandonedProject, Lines 100 and 101, Col 11		101
103 Total Plant	\$6,213,598,781			Sum of Lines 100 to 102		102
103 Total Flant	30,213,336,761	311,463,643,431	317,037,444,232	3um of times 100 to 102		103
Working Capital						
104 Materials and Supplies	\$40,293,731	\$74,470,045	\$114,763,776	13-WorkCap, L. 112, col 3 and col 4		104
105 Prepayments	\$11,997,018			Line 1 * 13-WorkCap, L. 217, col 5		105
106 Cash Working Capital	\$36,703,365			(Line 200 + line 200a + Line 201) / 8		106
107 Total Working Capital	\$88,994,114			Sum of Lines 104 to 106		107
• .						
Accumulated Depreciation Reserve						
108 Transmission Depreciation Reserve	(\$1,446,194,279	(\$2,542,363,552)	(\$3,988,557,831)	10-AccDep, L. 212 and L. 312, col 13		108
109 Common + General + Intangible Depreciation F	teserve (\$117,029,090	(\$216,290,757)	(\$333,319,846)	10-AccDep, L. 401, col 4 and col 5		109
110 Total Accumulated Depreciation Reserve	(\$1,563,223,369	(\$2,758,654,308)	(\$4,321,877,678)	Line 108 + Line 109		110
111 Accumulated Deferred Income Taxes	(\$780,547,539			Line 1 * 1-BaseTRR, L. 111c		111
112 Customer Advances	(\$73,009,185			Line 1 * 1-BaseTRR, L. 112		112
113 Unfunded Reserves	(\$46,215,946			Line 1 * 1-BaseTRR, L. 113		113
114 Other Regulatory Assets or Liabilities	\$0			Line 1 * 1-BaseTRR, L. 114		114
115 CWIP Incentive	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 115		115
116 Rate Base	\$3,839,596,856	\$7,305,157,345	¢11 144 7E4 201	Sum of Lines 103, 107, 110 and Lines 111 to 115		116
110 Nate base	\$3,833,330,830	\$7,303,137,343	711,144,754,201	3dm of chies 103, 107, 110 and chies 111 to 113		110
Prior Year Transmission Revenue Requiremen	t					
<u>Line</u> <u>Description</u>	High Voltage	Low Voltage	<u>Total</u>	<u>Reference</u>	Notes	Line
200 O&M Expense	\$226,003,196.34	\$396,836,998	\$622,840,194	Line 1 * (18-OandM, L. 100, col 15 - L. 114, col 15)		200
200a O&M Expense from Transmission of Electricity	by Others \$ 637,585	\$210,714	\$848,299	WP_26-WholesaleTRRs, L. 100, Col 3 and Col 4		200a
201 A&G Expense	\$66,986,136	\$117,620,359	\$184,606,495	Line 1 * 1-BaseTRR, L. 501		201
202 Network Upgrade Interest Expense	\$6,558,921	\$11,516,752	\$18,075,673	Line 1 * 1-BaseTRR, L. 502		202
203 Depreciation Expense (incl. Common + Genera	l + Intangible) \$177,206,145	\$343,850,622	\$521,056,767	11-Depreciation, (L. 100, col 13 + L. 200, col 4), (L. 101, col 13 + L. 200, Col 5)		203
204 Depreciation rate adjustment	\$25,946,588	\$45,559,383	\$71,505,971	Line 1 * 1-BaseTRR, L. 504		204
205 Abandoned or Cancelled Projects Amortization	Expense \$0	\$0	\$0	8-AbandonedProject, Lines 100 and 101, Col 7		205
206 Return on Capital	\$326,200,256			(Line 116 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedProject, L. 100 and L. 101, col 11)		206
207 Other Taxes	\$51,608,225			Line 1 * 1-BaseTRR, L. 507		207
208 Income Taxes	\$90,030,577			Line 1 * 1-BaseTRR, L. 508		208
209 Revenue Credits	(\$9,239,312			Negative, 20-RevenueCredits, L. 100, col 5 + L. 1001, col 3 and L. 100, col 6 + L. 1001, col 4.	Note 1	209
210 NP&S Credit	(\$6,669,937			Line 1 * 1-BaseTRR, L. 510		210
211 Amortization and Regulatory Debits/Credits	\$0			Line 1 * 1-BaseTRR, L. 511		211
212 Total without FF, Uncollectibles, and South Ge	eorgia \$955,268,380	\$1,766,785,894	\$2,722,054,274	Sum of Lines 200 to Line 211		212
213 Total SFGR Tax and Franchise Fees	\$7,730,253	\$14,297,241	\$22,027,494	Line 212 * (1-BaseTRR, L. 513 + L. 514)		213
214 Self-Insurance including SFGR tax and Franchis				Line 1 * 1-BaseTRR, L. 521		214
215 ITRR	\$144,690,927			Line 1 * 1-BaseTRR, L. 601		215
216 True-up Adjustment	\$1,628,571	\$2,859,593	\$4,488,163	_Line 1 * 1-BaseTRR, L. 602		216
217 Wholesale Base TRRs	\$1,147,062,030	\$2,104,278,413	62 251 240 442	Sum of Lines 212 to Line 216		217
217 Wholesale Base TRRS 218 Wholesale TRBAA	\$1,147,062,030 (\$286,211.944			Sum of Lines 212 to Line 216 ER23-2968-000 (to be updated when 2025 TRBA is filed in September 2024)		217
218 Wholesale I RBAA 219 Standby Revenue Credit	(\$286,211,944	1 1 1 1 1 1 1 1		Negative, Line 1 * (29-RetailRates-1, L. 118, col (A) * 50%		218
213 Standby Revenue Credit	(\$3,657,119	(\$0,421,503)	(\$10,078,622)	regative, Line 1 (25-netalikates-1, L. 116, COI (A) - 30%		219
220 Total Wholesale TRRs	\$857,192,967	\$1,966,731,248	\$2,823,924,215	Sum of Lines 217 to Line 219		220

^{1.} The Revenue Credits for Rate Year includes the gain from sale of San Francisco General Office allocated to Electric Network Transmission. It is a one-time event for rate year 2024.

Schedule 27-WholesaleRates Calculation of PG&E Wholesale Rates Input cells are shaded gold

Rate Year: 2025

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<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	Calculation of High Voltage Access Charge				
100	High Voltage TRR	\$857,192,967	26-WholesaleTRRs, L. 220, col 1		100
101	Gross Load (MWh)	1,062,549	28-GrossLoad, L. 104 / 1000		101
102	High Voltage Access Charge (\$/MWh)	\$806.7328	Line 100 / Line 101		102
	Calculation of Low Voltage Access Charge				
200	Low Voltage TRR	\$1,966,731,248	26-WholesaleTRRs, L. 220, col 2		200
201	Gross Load (MWh)	1,062,549	28-GrossLoad, L. 104 / 1000		201
202	Low Voltage Access Charge (\$/MWh)	\$1,850.9563	Line 200 / Line 201		202

Notes:

Rate Year: 2025

Schedule 28-GrossLoad

Calculation of Gross Load at the CAISO Interface (Area Out)

Input cells are shaded gold

Instructions:

1) Input the gross load data and loss factor from the Gross Load Workpapers.

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
100	Energy at generator (kWh)		WP_28-GrossLoad 1, L. 102, col 2		100
101	Energy loss factor area out	0.96528	WP_28-GrossLoad 7, L. 102, col 4		101
102	Retail energy at local (area out) (kWh)	-	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	1,062,548,743	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	1,062,548,743	Line 102 + Line 103		104
105	Gross Load Forecast was Approved on:				105

Notes:

•••

Schedule 29-RetailRates-1 Proposed Retail Rates Rate Design Input cells are shaded gold

Current Year for Forecast Billing Determinants 5 Yr. Historical Avg. Data for 12-CP Allocation of TRR to Customer Class

			Col 1	Col 2		Col 3		Col 4	Col 5	
<u>Line</u>	<u>Code</u>	<u>Class Name</u>	Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing <u>Determinants</u>	Billing <u>Units</u>	= col 1/col 2 Retail <u>Rate</u>	Billing <u>Units</u>	Note 3 Annual Sales (kWh)	= col 1/col 4 Average Rate (\$/kWh)	<u>Line</u>
100	RES-	Residential	\$1,527,421,259	26,463,071,045	kWh	\$0.05772 /	wh	26,463,071,045	\$0.05772	100
101	A1/B1-	Small L&P	\$301,790,750	7,504,961,645	kWh	\$0.04021 /k	wh	7,504,961,645	\$0.04021	101
102	A10/B10-	Medium L&P		27,393,576	kW-mo			7,302,860,175	\$0.04409	102
103	E19/B19-	At Transmission		112,438	kW-mo			39,445,514	\$0.03350	103
104	E19/B19-	At Primary		3,613,032	kW-mo			1,333,715,986	\$0.03184	104
105	E19/B19-	At Secondary		35,426,045	kW-mo			13,004,558,734	\$0.03202	105
106	Medium Light and P	ower	\$782,165,679	66,545,091	kW-mo	\$11.75 /k	ww-mo			106
107	STL-	Streetlights	\$8,263,456	242,630,526	kWh	\$0.03406 /k	wh	242,630,526	\$0.03406	107
108	AGA-	AG: A Schedules		447,366,958	kWh			447,366,958	\$0.03624	108
109	AGB/C-	AG: B Schedules	_	5,568,317,756	kWh			5,568,317,756	\$0.03624	109
110	Agriculture		\$218,017,514	6,015,684,714	kWh	\$0.03624 /	wh			110
111	E20/B20-	At Transmission		10,873,904	kW-mo			5,547,522,972	\$0.02840	111
112	E20/B20-	At Primary		13,536,519	kW-mo			6,314,344,343	\$0.03106	112
113	E20/B20-	At Secondary	_	4,145,254	kW-mo			1,833,476,626	\$0.03276	113
114	Schedule E-20		\$413,713,677	28,555,677	kW-mo	\$14.49 /	W-mo			114
115	STB/SB-	At Transmission		6,740,255	kW-mo			515,615,338	\$0.03649	115
116	STB/SB-	At Primary		492,244	kW-mo	50% Volume \$0.01843 /k		25,208,697	\$0.04541	116
117	STB/SB-	At Secondary		62,690	kW-mo	50% Reserva		5,906,035	\$0.03310	117
118	Standby Service		\$20,157,244	7,295,188	kW-mo	ş1.03 /.	GS KVV-IIIU	546,730,070	\$0.03687	118
119	Total	Rate Design:	\$3,271,529,579					76,149,002,352	\$0.04296	119

¹⁾ Adjusted 12-CP Cost Allocations are from 29-RetailRates-2, col 8.

²⁾ Forecast kWh Billing Determinates are from 29-RetailRates-2, col 2. Forecast kW-mo. Billing Determinants are detailed in WP_29-RetailRates 8 (A-10, E-19, E-20 and Standby Reservation).

³⁾ Forecast kWh Annual Sales are from 29-RetailRates-2, col 2.

Schedule 29-RetailRates-2 Proposed Allocations & Revenues Rate Design Calculations Based on 12-CP Method Input cells are shaded gold

Current Year for Forecast Billing Determinants
5 Yr. Historical Avg.

	<u>Col 1</u>	Col 2	Col 3	Col 4	<u>Col 5</u> <u>Col 6</u>		<u>Col 7</u>	Col 8	Col 9		
<u>Line Code Class N</u>	Note 1 Recorded Avg. 5-Year Historical ame (kWh)	Note 2 Forecast Sales (kWh)	Note 3 Recorded Avg. 5-Year Historical (kW)	d Avg. Coincident Demands Demand C storical Scaled to Loss (a		= col 4 * col 5 Coincident Demands (adjusted for losses) (kW)	= col 6/ sum col 6 Percent of Coin. Peak (w/losses)	Adjusted Cost Alloc. Factors (w/standby) scale to 100%	= col 7 * TRR Adjusted 12-CP Cost Allocation (<u>\$)</u>	<u>Line</u>	
100 RES- Residential	27,669,029,869	26,463,071,045	72,762,670	69,591,298	1.13848	79,228,260	46.98%	46.69%	\$1,527,421,259	100	
101 A1/B1- Small L&P	MARL Sales: 7,629,683,110	222,188 7,504,961,645	13,978,483	13,749,979	1.13848	15,654,068	9.28%	9.22%	\$301,790,750		
102 A10/B10- Medium L&P	7,705,064,381	7,302,860,175	13,439,848	12,738,288	1.13848	14,502,279				102	
103 E19/B19- At Transmiss	on 35,869,244	39,445,514	53,958	59,338	1.04351	61,920				103	
104 E19/B19- At Primary	1,133,715,457	1,333,715,986	1,795,246	2,111,948	1.07414	2,268,537				104	
105 E19/B19- At Secondary	11,827,648,295	13,004,558,734	18,964,176	20,851,207	1.13848	23,738,670				105	
106 Medium Light and Powe	20,702,297,377	21,680,580,409	34,253,228	35,760,781		40,571,405	05 24.06% 23.91%		\$782,165,679	106	
107 STL- Streetlights	250,646,112	242,630,526	388,932	376,494	1.13848	428,630 0.25%		0.25%	\$8,263,456	107	
108 AGA- AG: A Schedu	les 495,640,360	447,366,958	764,148	689,723	1.13848	785,236				108	
109 AGB/C- AG: B Schedu	les 5,772,484,051	5,568,317,756	9,582,355	9,243,438	1.13848	10,523,464				109	
110 Agriculture	6,268,124,412	6,015,684,714	10,346,503	9,933,161		11,308,700	6.71%	6.66%	\$218,017,514	110	
111 E20/B20- At Transmiss	on 5,894,110,827	5,547,522,972	8,575,227	8,070,984	1.04351	8,422,147				111	
112 E20/B20- At Primary	6,313,300,140	6,314,344,343	9,358,340	9,359,888	1.07414	10,053,867				112	
113 E20/B20- At Secondary		1,833,476,626	3,053,354	2,620,657	1.13848	2,983,564				113	
114 Schedule E-20/B-20	14,343,613,112	13,695,343,941	20,986,921	20,051,528		21,459,577	12.72%	12.65%	\$413,713,677	114	
115 Total - Full Requirement		75,602,272,282	152,716,737	149,463,241		168,650,640	100.00%	99.38%	\$3,251,372,334	115	
115 Total Tall Requirement	, 0,000,000,000	75,002,272,202	132,710,707	245,405,242		200,000,010	100.00%	3313070	\$5,251,572,55 4	110	
116 STB/SB- At Transmiss	on 547,324,867	515,615,338	639,043	602,019	1.04351	628,213				116	
117 STB/SB- At Primary	26,989,497	25,208,697	36,361	33,961	1.07414	36,479				117	
118 STB/SB- At Secondary	3,564,292	5,906,035	4,415	7,316	1.13848	8,329				118	
119 Standby	577,878,656	546,730,070	679,819	643,297		673,022		0.62%	\$20,157,244	119	
										i	
120 Totals - Retail	77,441,272,649	76,149,002,352	153,396,556	150,106,538		169,323,662		100.00%	\$3,271,529,579	120	
121					Source: Ba	ase Transmission Revenu	ie Requirement (TRR)	1-BaseTRR, L. 704 =	\$3,271,529,579	121	

¹⁾ Recorded sales (kWh) and 5-Year Average are from WP_29-RetailRates 4; 5; and 5a.

²⁾ Forecast kWh Billing Determinates are from WP_29-RetailRates 8 and 9 and approved by the CPUC in D.19-02-023.

³⁾ Recorded monthly contribution coincident system peak (12-CP) data (kW) and 5-Year Average are from WP_29-RetailRates 3; 3a; and 4.

⁴⁾ Demand loss factors are based on system losses at PG&E's Transmission, Primary and Secondary Distribution voltage levels of service.

⁵⁾ Medium Light and Power Line 106 is a subtotal of Lines 102 through 105; Agriculture Line 110 is a subtotal of Lines 108 and 109; Schedule E-20 Line 114 is a subtotal of Lines 111 through 113; Total - Full Requirements Line 115 is a subtotal of Lines 100, 101, 106, 107, 110 and 114; Standby Line 119 is a subtotal of Lines 116 through 118; Totals - Retail Line 120 is a total of Line 115 and 119.

Schedule 30-WFSelfInsurance Wildfire Self-Insurance Input cells are shaded gold

Rate Year: 2025 Prior Year: 2023

Rate Year Electric Transmission Network Wildfire Self-Insurance Revenue Requirement

Line	Col 1 Description Wildfire Self-Insurance Initial Funding- See Note 1		Col 2 Amount	<u>Col 3</u> <u>Source</u>	<u>Line</u>
100	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$,,	WP_30-WFSelfInsurance 1, Line 100	100
101				24-Allocators, Line 119	101
102	Electric Transmission Network Wildfire Self-insurance Initial Funding	Ş	103,183,095	Line 100 * Line 101	102
	Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 Suspension, If Applicable- See Note 2				
				TO21 RY 2024, Schedule 30-WFSelfInsurance,	
103	Annual Wildfire Self-insurance Initial Funding on Electric Basis	\$	-	Line 100, Col 2	103
104	Number of months of Suspension				104
105	Network Transmission Plant Factor (Total Electric)			24-Allocators, Line 119	105
106	Electric Transmission Network Wildfire Self-Insurance Initial Funding Catch Up Related to 2024 to be included in 2025 Rates	\$	-	Line 103 / 12 * Line 104 * Line 105	106
107	Total Electric Transmission Network Wildfire Self-Insurance Initial Funding	\$	103,183,095	Line 102 + Line 106	107
	Wildfire Self-Insurance Replenishment Funding				
200	Prior Year wildfire injuries and damages expenses covered by wildfire self-insurance on electric basis	\$	-	Note 5	200
201	Prior Year wildfire related outside legal fees covered by wildfire self-insurance on electric basis	\$	-	Note 5	201
202	Other Prior Year applicable self-insurance costs on electric basis - See Note 3	\$	-	WP_30-WFSelfInsurance 1, Line 300, Col 3	202
203	Less: Deductible on electric basis (shows as negative #)	\$	-	WP_30-WFSelfInsurance 1, Line 400, Col 2	203
204	Net Prior Year wildfire liability related expenses on electric basis	\$	-	Lines 200 + 201 + 202 + 203	204
205	Network Transmission Plant Factor (Total Electric)		20.64%	24-Allocators, Line 119	205
206	Net Electric Transmission Network share of wildfire liability related expenses	\$	-	Line 204 * Line 205	206
	Less: Investment income, net of fees, allocated to electric transmission network (show as negative #), including carry over amounts not previously included in determining				
207	replenishment funding - See Note 4	\$	-	WP_30-WFSelfInsurance 1, Line 214, Col 6	207
208	Calculated Electric Transmission Network wildfire self-insurance replenishment funding	\$	-	Line 206 + Line 207	208
				If Line 208 > \$0, Line 209 = Line 208.	
209	Final Rate Year Electric Transmission Network Wildfire Self-Insurance Replenishment Funding	\$	-	If Line 208 < or = \$0, Line 209 = \$0.	209

- The initial wildfire funding contribution in 2024 and 2025 to achieve electric transmission network's share of the \$1 billion of available wildfire self-insurance over two years.
- 2 2024 initial wildfire funding contribution catch up in 2025 for electric transmission network's share of wildfire self-insurance initial funding if FERC suspends the TO21 Formula Rate beyond January 1, 2024.
- 3 Other applicable self-insurance costs refer to costs that are reimbursable under regular commercial policies but not recorded in Account 923 and 925.
 - The monthly total investment income earned for the captive will be allocated to CPUC and FERC jurisdictional customers based on their respective self-insurance balance at the beginning of the month in the captive.
- 5 No injuries and damages expenses and outside legal fee incurred in 2023 for wildfire related costs reimburseable under Wildfire Self-Insurance Program.

Schedule 31-COO Cost of Ownership Rates Input cells are shaded gold

Rate Year: 2025

	1) Monthly Cost of Ownership Rates			
<u>Line</u>			<u>Source</u>	<u>Line</u>
100	Monthly Customer Financed Cost of Ownership Rate:		Line 216	100
101	Monthly Utility Financed Cost of Ownership Rate:	1.42%	Line 310	101
	2) Calculation of the Customer Financed Cost of Ownership Rates			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
200	Total Transmission O&M	\$623,688,493	1-BaseTRR, Line 500	200
201	Total A&G Excluding Franchise Expense	\$184,606,495	1-BaseTRR, Line 501	201
202	Total Other Taxes (Property, Payroll, and Business)	\$142,226,648	1-BaseTRR, Line 507	202
203	Total Self-Insurance w/o SFGR Tax and Franchise Tax	\$103,183,095	1-BaseTRR, Line 519	203
204	Total Network Transmission CGI Depreciation Expense	\$60,996,740	11-Depreciation, Line 200, Col 3	204
205	Return		1-BaseTRR, Line 506	205
206	Federal and State Income Tax Allowable	. , ,	1-BaseTRR, Line 508	206
207	Total Transmission Return and Income Tax		Line 205 + Line 206	207
208	Gross Transmission General and Common Plant		1-BaseTRR, Line 101	208
209	Total Gross Transmission Plant in Service including CGI		1-BaseTRR, Line 103	209
210	Transmission General and Common Plant Return and Income Tax	\$62,487,034	Line 207 * (Line 208 / Line 209)	210
211	Transmission Revenue Requirement with Capital Contribution w/o Franchise & SFGR			
	Tax Requirement	\$1 177 188 504	Sum of Lines 200 through Line 204 + Line 210	211
212	Franchise & SFGR Tax Requirement		Line 211 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	212
213	Transmission Revenue requirement with Capital Contribution and Franchise & SFGT	+-,,		
	Tax Requirement	\$1.186.714.586	Line 211 + Line 212	213
214	Transmission Functional Gross Plant		1-BaseTRR, Line 100	214
215	Annual Transmission Carrying Percentage with Capital Contribution and Franchise Fee			
	and SFGR Tax Requirement	7.08%	Line 213 / Line 214	215
216	Monthly Transmission Carrying Percentage with Capital Contribution and Franchise &			
	SFGR Tax Requirement	0.59%	Line 214 / 12 months	216
	3) Calculation of the Utility Financed Cost of Ownership Rates			
<u>Line</u>	<u>Description</u>	Values	<u>Source</u>	<u>Line</u>
300	Total Transmission O&M		1-BaseTRR, Line 500	300
301	Total A&G Excluding Franchise Expense		1-BaseTRR, Line 501	301
302	Total Other Taxes (Property, Payroll, and Business)		1-BaseTRR, Line 507	302
303	Total Self-Insurance w/o SFGR Tax and Franchise Tax		1-BaseTRR, Line 519	303
304	Total Network Transmission Depreciation Expense including CGI		1-BaseTRR, Line 503 + 1-BaseTRR, Line 504	304
305	Return		1-BaseTRR, Line 506	305
306	Federal and State Income Tax Allowable		1-BaseTRR, Line 508	306
307	Franchise & SFGR Tax Requirement		Sum of Lines 300 through Line 306 * (1-BaseTRR, Line 513 + 1-BaseTRR, Line 514)	307
308	Transmission Functional Gross Plant		1-BaseTRR, Line 100	308
309	Annual Transmission Carrying Percentage without Capital Contribution		Sum of Lines 300 through Line 307 / Line 308	309
310	Monthly Transmission Carrying Percentage without Capital Contribution	1.42%	Line 309 / 12 months	310

Schedule 32-CWIPIncentive

CWIP Incentive - Recorded CWIP for Projects Approved for CWIP Incentive

Input cells are shaded gold

This Schedule presents the amount of prior year (and December of prior year minus 1) Construction Work in Progress (CWIP) for projects that have received Commission approval to include CWIP in Rate Base.

1) Brian Voor (and Docombo	r of prior year minus 1) M	onthly Ending CM/ID inclu	dad in Pata Paca

1) Prior Year (and December of prior year minus 1) Monthly Ending CWIP included in Rate Base
Recorded CWIP balances are extracted from Powerplan, PG&E's fixed asset system of record, by querying by Planning Order or other criteria. PG&E will add additional rows as needed

	Total minute dediction of 1975 included.																	
	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	<u>Col 7</u>	Col 8	Col 9	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	
<u>Line</u> 100		Total Eli _l	gible CWIP (from below):	2022 <u>Dec</u> \$0	2023 <u>Jan</u> \$0	2023 <u>Feb</u> \$0	2023 <u>Mar</u> \$0	2023 <u>Apr</u> \$0	2023 <u>May</u> \$0	2023 <u>Jun</u> \$0	2023 <u>Jul</u> \$0	2023 <u>Aug</u> \$0	2023 <u>Sep</u> \$0	2023 Oct \$0	2023 <u>Nov</u> \$0	2023 <u>Dec</u> \$0	13-Month Average \$0	<u>Line</u> 100
<u>P</u>	Project	Description	% of CWIP Eligible	2022 <u>Dec</u>	2023 <u>Jan</u>	2023 <u>Feb</u>	2023 <u>Mar</u>	2023 <u>Apr</u>	2023 <u>May</u>	2023 <u>Jun</u>	2023 <u>Jul</u>	2023 Aug	2023 <u>Sep</u>	2023 <u>Oct</u>	2023 <u>Nov</u>	2023 Dec		
200																		200
201																		201

Notes:

1) PG&E did not receive Commission approval for CWIP Incentive treatment for any projects to be included in 2023.