Pacific Gas and Electric Company Transmission Owner Tariff

Appendix VIII: Formula Rate Attachment 2: Model

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FORMATTING:

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.

Input cells are shaded gold

Rate Year: 2024
Prior Year: 2022

	1) Rate Base				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Plant</u>				
100	Transmission Plant		-PlantInService, L. 112, col 13	End of Year Value	100
101	Common + General + Intangible Plant		-PlantInService, L. 701, col 1	End of Year Value	101
102	Abandoned Plant		-AbandonedPlant, L. 102, col 11	End of Year Value	102
103	Total Plant	\$17,120,344,604 50	um of Lines 100 to 102		103
	Working Capital				
104	Materials and Supplies	\$107,423,252 13	3-WorkCap, L. 112, col 2	End of Year Value	104
105	Prepayments	\$64,294,234 13	3-WorkCap, L. 217, col 5	End of Year Value	105
106	Cash Working Capital	\$95,819,499 (L	ine 500 + Line 501) / 10		106
107	Total Working Capital	\$267,536,985 St	um of Lines 104 to 106		107
	Assumulated Depresiation Records				
108	Accumulated Depreciation Reserve Transmission Depreciation Reserve	(\$3 674 552 227) 10	0-AccDep, L. 112, col 13	Negative End of Year Value	108
109	Common + General + Intangible Depreciation Reserve		0-AccDep, L. 701, col 1	Negative End of Year Value	109
110	Total Accumulated Depreciation Reserve	(\$4,198,863,271) Li	•	regative Lila of Fear Value	110
	F 222 2	(() ==,===, /			
111 a	Accumulated Deferred Income Taxes	(\$1,571,747,449) 14	4-ADIT, L. 104, col 2	End of Year Value	111 a
111 b	· "		7-RegAssets-1, L. 201	End of Year Value	111 b
	Total (Excess)/Deficient and Accumulated Deferred Income Taxes		ne 111a + Line 111b	End of Year Value	111 c
112	Network Upgrade Credits (Customer Advances)	(\$159,139,745) 1		Negative End of Year Value	112
113	Unfunded Reserves		6-UnfundedReserves, L. 101, col 2	End of Year Value End of Year Value	113
114	Other Regulatory Assets or Liabilities	ŞU 1	7-RegAssets-1, L. 100	End of Year Value	114
115	Rate Base	\$10,812,788,626 Su	um of Lines 103, 107, 110 and Lines 11	.1c to 114	115
	2) ROE and Capitalization Calculations				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
200	Debt	¢ 44.004.641.20F F	CostofCon 1 110		200
200	Long Term Debt Cost Persontage		-CostofCap-1, L. 110		200 201
201 202	Long Term Debt Cost Percentage Cost of Long Term Debt	\$1,724,981,939 Li	-CostofCap-3, L. 114		201
202	Cost of Long Term Debt	71,724,301,333	THE 200 LINE 201		202
	Preferred Stock				
203	Preferred Stock Amount	\$252,054,300 5-	-CostofCap-1, L. 114		203
204	Preferred Stock Cost Percentage		-CostofCap-4, L. 106		204
205	Cost of Preferred Stock	\$13,916,319 Li	ne 203 * Line 204		205
	Equity				
206	Equity Common Stock Equity Amount	\$ 26,533,554,341 5-	-CostofCap-1, L. 120		206
	common stock Equity / impant	φ 20,555,55 1,5 12 5	20010.00p 1, 2. 120		
207	Total Capital	\$70,790,249,947 Li	ne 200 + Line 203 + Line 206		207
	Control Decreased				
208	Capital Percentages Long Term Debt Capital Percentage	40.7E% S	et at 49.75	Global Settlement Value	208
208	Preferred Stock Capital Percentage		et at 0.5%	Global Settlement Value	208
210	Common Stock Capital Percentage		et at 49.75	Global Settlement Value	210
	common cook capital i cicci itage				
	Annual Cost of Capital Components				
211	Long Term Debt Cost Percentage	3.92% Li			211
212	Preferred Stock Cost Percentage	5.52% Li	ne 204		212
213	Total Return on Common Equity	10 /15% Si	um Lines 214 and 215		213
214	PG&E Return on Common Equity	10.45% PO		Note 1	213 214
215	FERC ISO Participation Incentive Adder	0.00%	OGE NOE	Note 2	215
	Calculation of Cost of Capital Rate				
216	Weighted Cost of Long Term Debt		ne 208 * Line 211		216
217	Weighted Cost of Preferred Stock		ne 209 * Line 212		217
218	Weighted Cost of Common Stock		ne 210 * Line 213		218
219	Cost of Capital Rate	7.18% Su	um of Lines 216 to 218		219
220	Equity Rate of Return Including Common and Preferred Stock	5 23% li	ne 217 + Line 218		220
221	FERC Participation Incentive Rate of Return		ne 210 * Line 215		221
222	Return on Capital: Rate Base times Cost of Capital Rate		ne 219 * Line 115		222
223	Remove Return on Abandoned Plant from FERC Participation Incentive	'	ne 102 * Line 221		223
224	Total Return on Capital	\$ //5,999,325 Li	ne 222 - Line 223		224
	3) Other Taxes				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Property Taxes</u>				
300	Sub-Total Local Taxes		F1 263, L. 13, col i		300
301	Property Tax Allocation Factor		4-Allocators, L. 141		301
302	Total Transmission Property Taxes	\$126,477,117 Li	ne 300 * Line 301		302
	Payroll Tax Expense				
303	Fed Ins Cont Amt Current	\$102,974,934 FI	F1 263. L. 7. col i		303
304	CA SUI Current		F1 263, L. 2, col i		303 304
305	Fed Unemp Tax Act- Current		F1 263, L. 1, col i		305
306	Business Taxes		/P_1-BaseTRR_Pyrl_Tax 2, L. 105	Portion of FF1, 263.14i Total	306
307	SF Pyrl Exp Tx	\$0 W	/P_1-BaseTRR_Pyrl_Tax 2, L. 106	Portion of FF1, 263.14i Total	307
308	Total Electric Payroll Tax Expense	\$136,241,138 So	um of Lines 303 to 307		308
200	Notwork Transmission Labor as a 0/ of Tatal Floatist Labor Allegation Floatist	40 500/ 0	4 Allocators I 112		200
309 310	Network Transmission Labor as a % of Total Electric Labor Allocation Factor Total Transmission Payroll Tax Expense		4-Allocators, L. 112 ine 309 * Line 308		309 310
210	TOTAL TIGHTOHISSION LAYION TAN EXPENSE	910,471,101 LI	IIIC 300 LITIC 300		310

	Base Transmission Revenue Requirement	Rate	Year: 2024	
	Input cells are shaded gold		Year: 2022	
311	Total Other Taxes	\$144,948,279 Line 302 + Line 310	TCur. 2022	311
		4 = 1.75 1.57 = 1.115 0.50 = 1.115 0.50 0.50		
	4) Income Taxes			
<u>Line</u>	Description	Source	Notes	Line
400	Federal Income Tax Rate	21.00% 22-TaxRates, L. 100		400
401	State Income Tax Rate	8.84% 22-TaxRates, L. 101		401
402	Composite Tax Rate	27.98% (Line 400 + Line 401) - (Line 400 * Line 4	.01)	402
			,	
	Calculation of Flowthrough and Permanent Tax Deductions (FPD):			
403	Book Depreciation of AFUDC Equity Book Basis	11,232,213 WP_1-BaseTRR_Tax 1, L. 100		403
404	Flowthrough and Permanent Tax Deductions	\$11,232,213 Line 403		404
				
	Calculation of Credits and Other (CO):			
405	Amortization of (Excess) Deficient Deferred Tax Liability	(21,208,112) WP_1-BaseTRR_Tax 3, L. 100	Note 3	405
406	Federal and State Tax Credits	(703,240) WP_1-BaseTRR_Tax 2, L. 103		406
407	Credits and Other	(\$21,911,352) Line 405 + Line 406		407
407	Creation and Other	(\$21,511,551) Ente 105 / Ente 105		407
408	Income Taxes:	\$193,532,410 Line 409		408
400	meenic ruxes.	4133,332,410 Line 403		400
409	Income Taxes = $[((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR)]$			409
403	medile raxes = [((ND EN) + 11 D NAI) (ETN)(1 ETN))] + CO/(1 ETN)]			403
	Where:			
410	RB = Rate Base	\$10,812,788,626 Line 115		410
411		5.23% Line 220		410
412	ER = Equity Rate of Return Including Common and Preferred Stock	27.98% Line 402		411
	CTR = Composite Tax Rate			
413	CO = Credits and Other	(\$21,911,352) Line 407		413
414	FPD = Flowback and Permanent Tax Deductions	\$11,232,213 Line 404		414
415	RAP = Return on Abandoned Plant From CAISO Participation Incentive	\$0 Line 223		415
	F) D to Voca Toronto to Donor Donor to to de			
Lina	5) Prior Year Transmission Revenue Requirement	Values	Natas	lina
<u>Line</u>	<u>Description</u> Prior Year TRR Components	<u>Values</u> <u>Source</u>	<u>Notes</u>	<u>Line</u>
F00		¢642,000,105, 10,00mdN 100,00115		500
500 501	O&M Expense	\$642,008,185 18-OandM, L. 100, col 15		
501	A&G Expense	\$316,186,800 19-AandG, L. 221		501
502	Network Upgrade Interest Expense	\$1,745,354 15-NUC, L. 106 \$536,305,759 11-Depreciation, L. 102, col 13 + L. 500,	1.4	502
503	Depreciation Expense (incl. Common + General + Intangible)	5536 305 759 11-Denreciation 1 107 col 13 ± 1 500		
		•	COLI	503
504	Depreciation Expense - Rate Adjustment	\$1,063,626 11-Depreciation, L. 902	COI 1	504
504 505	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7	COI I	504 505
504 505 506	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224	COI 1	504 505 506
504 505 506 507	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311	COI I	504 505 506 507
504 505 506 507 508	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408		504 505 506 507 508
504 505 506 507 508 509	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7	Negative Value	504 505 506 507 508 509
504 505 506 507 508 509 510	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403	Negative Value Negative Value	504 505 506 507 508 509 510
504 505 506 507 508 509 510	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102	Negative Value	504 505 506 507 508 509 510
504 505 506 507 508 509 510	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403	Negative Value Negative Value	504 505 506 507 508 509 510
504 505 506 507 508 509 510	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102	Negative Value Negative Value	504 505 506 507 508 509 510
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504 505 506 507 508 509 510	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511	Negative Value Negative Value	504 505 506 507 508 509 510 511 512
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504 505 506 507 508 509 510 511 512	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511	Negative Value Negative Value	504 505 506 507 508 509 510 511 512
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504 505 506 507 508 509 510 511 512	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401	Negative Value Negative Value	504 505 506 507 508 509 510 511 512
504 505 506 507 508 509 510 511 512	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514)	Negative Value Negative Value	504 505 506 507 508 509 510 511 512
504 505 506 507 508 509 510 511 512	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514)	Negative Value Negative Value	504 505 506 507 508 509 510 511 512
504 505 506 507 508 509 510 511 512	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514)	Negative Value Negative Value	504 505 506 507 508 509 510 511 512
504 505 506 507 508 509 510 511 512 513 514 515	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515
504 505 506 507 508 509 510 511 512 513 514 515	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515
504 505 506 507 508 509 510 511 512 513 514 515 516	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516
504 505 506 507 508 509 510 511 512 513 514 515 516	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515 Values Source \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515 Values Source \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515 Values Source \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515 Values Source \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement T) Base Transmission Revenue Requirement	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515 Values Source \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400 \$2,767,956,313 Sum of Lines 600 to Line 602	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement T) Base Transmission Revenue Requirement Description	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400 \$2,767,956,313 Sum of Lines 600 to Line 602	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement T) Base Transmission Revenue Requirement Description	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400 \$2,767,956,313 Sum of Lines 600 to Line 602	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement T) Base Transmission Revenue Requirement Description Uncollectibles Factor	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400 \$2,767,956,313 Sum of Lines 600 to Line 602 Values Source 0.3514% 25-RFandUFactors, L. 402	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement Uncollectibles Factor Uncollectibles Expense Retail (South Georgia) Tax Adjustment	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 512 + Line 515 Values Source \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400 \$2,767,956,313 Sum of Lines 600 to Line 602 Values Source 0.3514% 25-RFandUFactors, L. 402 \$9,727,265 Line 700 * Line 603 \$4,520,690 23-RetailSGTax, L. 305, col 3	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603 Line 700
504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603 Line 700 701 702	Depreciation Expense - Rate Adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia SFGR Tax and Franchise Fees Franchise Fees Factor SFGR Tax Factor Total SFGR Tax and Franchise Fees Prior Year TRR 6) Wholesale Base Transmission Revenue Requirement Description Prior Year TRR ITRR Annual True-up Adjustment Wholesale Base Transmission Revenue Requirement T) Base Transmission Revenue Requirement Description Uncollectibles Factor Uncollectibles Expense	\$1,063,626 11-Depreciation, L. 902 \$0 8-AbandonedPlant, L. 102, col 7 \$775,999,325 Line 224 \$144,948,279 Line 311 \$193,532,410 Line 408 (\$14,606,489) 20-RevenueCredits, L. 100, col 7 (\$19,860,597) 21-NPandS, L. 403 \$0 17-RegAssets-1, L. 102 \$2,577,322,653 Sum of Lines 500 to Line 511 0.7687% 25-RFandUFactors, L. 400 0.0208% 25-RFandUFactors, L. 401 \$20,347,507 Line 512 * (Line 513 + Line 514) \$2,597,670,160 Line 516 \$322,131,737 2-ITRR, L. 209 (\$151,845,585) 4-ATA, L. 400 \$2,767,956,313 Sum of Lines 600 to Line 602 Values Source 0.3514% 25-RFandUFactors, L. 402 \$9,727,265 Line 700 * Line 603	Negative Value Negative Value Note 4	504 505 506 507 508 509 510 511 512 513 514 515 516 Line 600 601 602 603

Notes:

- 1) Global Settlement Value. The ROE is inclusive of all ROE-related incentives, current or future, during the Term of this Settlement.
- 2) Global Settlement Value. Per Settlement, no additional CAISO incentive to be added to the ROE of 10.45% during the Term of this Settlement.
- 3) The 'Amortization of Excess Deferred Tax Liability' amount was included in the TO19 Settlement filed on September 21, 2018 and approved by the Commission on December 20, 2018 in 165 FERC ¶ 61,244 (2018). The amount shown equals protected amortization. The unprotected amortization of (excess)/deficient deferred federal income tax may be reduced from \$14.695 million to \$2.064 million pursuant to Section 2.2.1.2 of the TO19 Settlement Agreement.
- 4) For FERC authorized Other Regulatory Assets in Section 1 of Schedule 17-RegAssets1, which are not otherwise recovered in O&M or A&G expenses.

Rate Year: 2024 Prior Year: 2022

1) Annual Fixed Charge Rate ("AFCR") Calculation e Description	Values	Source	Notes
<u>e </u>	<u>values</u>	<u>source</u>	<u>notes</u>
o Alek - The Teal Tilly Neet lane			
Determination of Net Plant:			
1 Transmission Plant:	\$15,658,655,291 7-PlantInServ	rice, L. 112, col 13	
2 Transmission Dep. Reserve:	\$3,674,552,227 10-AccDep, L	. 112, col 13	
3 Net Plant:	\$11,984,103,064 Line 101 - Lin	e 102	
Determination of AFCR:			
4 Prior Year TRR wo RF&U:	\$1,858,676,414 1-BaseTRR, L.	. 512 - [75%*(1-BaseTRR, L. 500 + L. 501)]	
5 Less: Depreciation Expense	(\$433,352,157) 1-BaseTRR, L.	. 503 + L. 504 - 11-Depreciation, L. 500, col 1	
	(1-BaseTRR, L	111c x 1-BaseTRR, L. 220) x (1+1-BaseTRR, L. 402/(1 - 1-	
6 Less: Impact of ADIT	\$192,042,008 BaseTRR, L. 4	02)) + (1-BaseTRR, L. 111c x 1-BaseTRR, L 216)	
7 AFCR Applicable TRR	\$1,617,366,265 Line 104 + Line	ne 105 + Line 106	
8 AFCR:	13.50% Line 107 / Lin		
2) Calculation of ITRR			
<u>e</u> <u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
Forecast Plant Additions:	\$1,952,676,342 9-PlantAdditi	ons, L. 124, col 6	
1 AFCR:	13.50% Line 108		
2 AFCR prior to Deprec & ADIT Impacts	\$263,531,849 Line 200 * Lir	ne 201	
3 Add: Depreciation Expense	\$55,796,814 9-PlantAdditi	ons, L. 125, Col 3	
4 Add: Impact of ADIT	\$279,821 14-ADIT, L. 72	28, Col 11	
5 ITRR without RF&U:	\$319,608,485 Sum Line 202	to Line 204	
6 Franchise Fees Factor	0.7687% 1-BaseTRR, L.	. 513	
	0.00000/ 4.D. TDD I	E11	
7 SFGR Tax Factor	0.0208%_1-BaseTRR, L.	. 314	
7 SFGR Tax Factor 8 Total SFGR Tax and Franchise Fees	\$2,523,253 Line 205 * (Li		

True-up Transmission Revenue Requirement

Prior Year: 2022

	1) Rate Base			
<u>e</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
	<u>Plant</u> Transmission Plant	\$15,256,619,955 7-PlantI	nSarvica 112 cal 12	13-Month Avg
	Common + General + Intangible Plant	\$13,230,019,933 7-Flanti \$1,391,710,374 7-Planti	•	BOY EOY Avg
	Abandoned Plant		donedPlant, L. 102, col 12	BOY EOY Avg
	Total Plant	\$16,648,330,329 Sum of	•	BOT LOT AVE
	Working Capital	40.4.00.004		
	Materials and Supplies	\$94,423,361 13-Wor	• 1	13-Month Avg
	Prepayments Could be considered as a considere	\$74,671,364 13-Wor	• *	13-Month Avg
	Cash Working Capital	\$95,819,499 (Line 40	• •	
	Total Working Capital	\$264,914,224 Sum of	Lines 104 to 106	
	Accumulated Depreciation Reserve			
	Transmission Depreciation Reserve	(\$3,573,217,597) 10-AccE	Dep, L. 113, col 13	Negative 13-Month Avg
)	Common + General + Intangible Depreciation Reserve	(\$482,667,448) __ 10-AccE	0ep, L. 702, col 1	Negative BOY EOY Avg
)	Total Accumulated Depreciation Reserve	(\$4,055,885,045) Line 108	3 + Line 109	
	a Assumulated Deferred Income Taylor	164 527 024 764) 44 455	. I 109 col 2	Moightad Assara
	a Accumulated Deferred Income Taxes b (Excess)/Deficient Accumulated Deferred Income Taxes	(\$1,537,921,761) 14-ADIT		Weighted Average
	c Total (Excess)/Deficient and Accumulated Deferred Income Taxes	(\$525,338,117) 17-Reg <i>l</i> (\$2,063,259,878) Line 11:		Weighted Average Weighted Average
	Customer Advances	(\$2,005,259,878) Line 11. (\$142,863,173) 15-NUC		•
	Unfunded Reserves	•	ndedReserves, L. 100, col 2	Negative BOY EOY Avg BOY EOY Avg
	Other Regulatory Assets or Liabilities		Assets, L. 101	BOY EOY Avg
		_		Ü
	Rate Base	\$10,529,304,603 Sum of	Lines 103, 107, 110 and Lines 111c to 114	
	2) ROE and Capitalization Calculations			
	Instructions: 1) Input the ROE for the Prior Year on Line 200.			
	1) input the NOL for the Frior real on Line 200.			
	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
<u>Description</u>				ROE from Schedule 1; if
				•
				there are mid-year
	Prior Year Return on Common Equity	10.45% 1-BaseT	RR, L. 213	•
	Prior Year Return on Common Equity	10.45% 1-BaseT	RR, L. 213	there are mid-year changes, a workpaper
	Prior Year Return on Common Equity <u>Calculation of Cost of Capital Rate</u>			there are mid-year changes, a workpaper will be provided
-		(5-Costo	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L.	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate	(5-Costo 101 + L.	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L.	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt	(5-Costo 101 + L. 1.68% 107)]) *	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217) * 1-BaseTRR, L. 210	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217 D* 1-BaseTRR, L. 210 Lines 201 to 203	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock Cost of Capital Rate	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200 6.90% Sum of	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 FRR, L. 217 O* 1-BaseTRR, L. 210 Lines 201 to 203	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock Cost of Capital Rate Equity Rate of Return Including Common and Preferred Stock FERC Participation Incentive Rate of Return	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200 6.90% Sum of 5.23% Line 200 0.00% 1-BaseT	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217 O * 1-BaseTRR, L. 210 Lines 201 to 203 C + Line 203 RR, L. 221	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock Cost of Capital Rate Equity Rate of Return Including Common and Preferred Stock FERC Participation Incentive Rate of Return Return on Capital: Rate Base times Cost of Capital Rate	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200 6.90% Sum of 5.23% Line 200 0.00% 1-BaseT	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 FRR, L. 217 D * 1-BaseTRR, L. 210 Lines 201 to 203 ERR, L. 221	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock Cost of Capital Rate Equity Rate of Return Including Common and Preferred Stock FERC Participation Incentive Rate of Return	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200 6.90% Sum of 5.23% Line 200 0.00% 1-BaseT	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217 0 * 1-BaseTRR, L. 210 Lines 201 to 203 2 + Line 203 RR, L. 221 4 * Line 115 2 * Line 206	there are mid-year changes, a workpaper will be provided
	Calculation of Cost of Capital Rate Weighted Cost of Long Term Debt Weighted Cost of Preferred Stock Weighted Cost of Common Stock Cost of Capital Rate Equity Rate of Return Including Common and Preferred Stock FERC Participation Incentive Rate of Return Return on Capital: Rate Base times Cost of Capital Rate Remove Return on Abandoned Plant from FERC Participation Incentive	(5-Costo 101 + L. 1.68% 107)]) * 0.03% 1-BaseT 5.20% Line 200 6.90% Sum of 5.23% Line 200 0.00% 1-BaseT \$726,863,238 Line 200 \$0 Line 100	ofCap-3, L. 113 / [(5-CostofCap-2, L. 100 - L. 102 + L. 103 + L. 104) - (sum L. 105 to L. 1-BaseTRR, L. 208 RR, L. 217 0 * 1-BaseTRR, L. 210 Lines 201 to 203 2 + Line 203 RR, L. 221 4 * Line 115 2 * Line 206	there are mid-year changes, a workpaper will be provided

	1) input the Frior real reactar and state income rax nates it they are unrerent from the	ic nate real rax nates.			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
300	Federal Income Tax Rate	21.00% 22-TaxRates, L. 200)		300
301	State Income Tax Rate	8.84% 22-TaxRates, L. 201	-		301
302	Composite Tax Rate	27.98% (Line 300 + Line 301	1) - (Line 300 * Line 301)		302
303	Income Taxes:	\$187,775,226 Line 304			303
304	Income Taxes = $[((RB * ER) + FPD - RAP) * (CTR/(1 - CTR))] + CO/(1 - CTR)$				304
	Where:				
305	RB = Rate Base	\$10,529,304,603 Line 115			305
306	ER = Equity Rate of Return Including Common and Preferred Stock	5.23% Line 205			306
307	CTR = Composite Tax Rate	27.98% Line 302			307
308	CO = Credits and Other	(\$21,911,352) 1-BaseTRR, L. 407			308
309	FPD = Flowback and Permanent Tax Deductions	\$11,232,213 1-BaseTRR, L. 404			309
310	RAP = Return on Abandoned Plant From FERC Participation Incentive	\$0 Line 208			

Prior Year: 2022 Input cells are shaded gold

4) True-up Transmission Revenue Requirement

1) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 416 and input the Rate Year the ATA trued-up. (For example, if the Prior Year is 2021, then the ATA that was included in the 2021 rates was the ATA for 2019.)

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	Prior Year TRR Components				
400	O&M Expense	\$642,008,185	1-BaseTRR, L. 500		400
401	A&G Expense	\$316,186,800	1-BaseTRR, L. 501		401
402	Network Upgrade Interest Expense	\$1,745,354	1-BaseTRR, L. 502		402
403	Depreciation Expense (incl. Common + General + Intangible)	\$536,305,759	1-BaseTRR, L. 503		403
404	Abandoned Plant Amortization Expense	\$0	8-AbandonedPlant, L. 102, col 7		404
405	Return on Capital	\$726,863,238	Line 209		405
406	Other Taxes	\$144,948,279	1-BaseTRR, L. 507		406
407	Income Taxes	\$187,775,226	Line 303		407
408	Revenue Credits	(\$14,606,489)	1-BaseTRR, L. 509	Negative Value	408
409	NP&S Credit	(\$19,860,597)	1-BaseTRR, L. 510	Negative Value	409
410	Amortization and Regulatory Debits/Credits	\$0	1-BaseTRR, L. 511		410
411	Total without FF, Uncollectibles, and South Georgia	\$2,521,365,757	Sum Lines 400 to 410		411
	SFGR Tax and Franchise Fees				
412	Franchise Fees Factor	0.7687%	1-BaseTRR, L. 513		412
413	SFGR Tax Factor	0.0208%	1-BaseTRR, L. 514		413
414	Total SFGR Tax and Franchise Fees	\$19,905,737	Line 411 * (Line 412 + Line 413)		414
445	Table Western Terror Line State State	62 544 274 404	15 - 444 - 15 - 444		44.5
415	Total with SFGR Tax and Franchise Fees	\$2,541,271,494	Line 411 + Line 414		415
	Annual True-up Adjustment				
416	ATA that was included in the Prior Year's Rates	\$126 124 094	RY2022 TO Model, Schedule 1-BaseTRR, L. 602		416
410	ATA that was included in the Frior Teal 5 Nates	7130,134,004	172022 TO Wodel, Schedule 1-base FMI, L. 002		410
417	Total with ATA	\$2,677,405,578	Line 415 + Line 416		417
	Uncollectibles and Retail (South Georgia) Tax Adjustment				
418	Uncollectibles Factor	0.3514%	1-BaseTRR, L. 700		418
419	Uncollectibles Expense	\$9,409,048	Line 417 * Line 418		419
420	Retail (South Georgia) Tax Adjustment	\$4,613,695	23-RetailSGTax, L. 305, col 4		420
421	True-up Transmission Revenue Requirement	\$2,691,428,322	Line 417 + Line 419 + Line 420		421

Long Term Debt Cost Percentage Input cells are shaded gold Prior Year: 2022

	1) Calculation of Cost of Long Term Debt			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
	Long-Term Debt Component - Denominator:			
100	(Plus) Bonds (Acct. 221)	\$35,115,164,559	FF1 112, L. 18, col c	100
101	(Less) Reacquired Bonds (Acct. 222)	\$0	FF1 112, L. 19, col c	101
102	(Plus) Other Long-Term Debt (Acct. 224)	\$0	FF1 112, L. 21, col c	102
103	(Plus) Unamortized Premium on Long-Term Debt (Acct. 225)	\$4,903,468	FF1 112, L. 22, col c	103
104	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct. 226)	\$30,251,169	FF1 112, L. 23, col c	104
105	(Less) Unamortized Debt Expenses (Acct. 181)	\$142,832,915	FF1 111, L. 69, col c	105
106	(Less) Unamortized Loss on Reacquired Debt (Acct. 189)	\$36,721,574	FF1 111, L. 81, col c	106
107	LTD = Long Term Debt	\$34,910,262,369	Lines ((100 + 102 + 103) - (101 + 104 + 105 + 106))	107
	Long-Term Debt Component - Numerator:			
	(Plus) Interest on Long-Term Debt (Acct. 427)	\$1,302,886,803	FF1 117, L. 62, col c	108
109	(Plus) Amort. of Debt Disc. and Expense (Acct. 428)	\$49,588,678	FF1 117, L. 63, col c	109
110	(Plus) Amortization of Loss on Reacquired Debt (Acct. 428.1)	\$16,245,343	FF1 117, L. 64, col c	110
111	(Less) Amort. of Premium on Debt-Credit (Acct. 429)	\$1,326,141	FF1 117, L. 65, col c	111
112	(Less) Amortization of Gain on Reacquired Debt-Credit (Acct. 429.1)	\$139,701	FF1 117, L. 66, col c	112
113	LTD interest	\$1,367,254,982	Lines ((108 + 109 + 110) - (111 + 112))	113
114	Cost of Long-Term Debt:	3.92%	Line 113 / Line 107	114

Annual True-up Adjustment
Rate Year: 2024
Input cells are shaded gold
Prior Year: 2022

1) Retail Revenues

Instructions:

1) Populate the table with retail revenue data from the Prior Year. Only populate if the Model was in effect in the Prior Year.

2) Input the Total Sales from the Prior Year FERC Form 1 on Line 113. The total on Line 112, col 8, should match the total on Line 113.

	Col 1	Col 2	Col 3	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
	Note 1	Note 2			Dublic Dumosco	Niveleen		Sum of Col 1 to 7	
	Retail	Other			Public Purpose	Nuclear			
<u>Line</u> <u>Month</u>	<u>Transmission</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Generation</u>	<u>Programs</u>	<u>Decommissioning</u>	<u>Other</u>	Total Revenue	<u>Line</u>
100 Jan	\$187,677,228	(\$11,698,864)	\$367,851,856	\$382,825,674	\$92,330,982	\$3,178,381	\$43,699,992	\$1,065,865,249	100
101 Feb	\$196,603,584	(\$8,728,200)	\$348,186,233	\$344,368,651	\$97,948,186	(\$313,495)	\$43,022,446	\$1,021,087,405	101
102 Mar	\$230,588,030	(\$1,793,866)	\$399,232,902	\$385,982,840	\$113,530,904	(\$439,162)	\$46,827,239	\$1,173,928,887	102
103 Apr	\$210,003,286	\$8,519,714	\$141,294,557	\$315,312,413	\$101,021,743	(\$334,763)	\$37,612,784	\$813,429,734	103
104 May	\$220,759,806	\$9,463,537	\$376,584,324	\$340,269,000	\$105,804,464	(\$478,383)	\$39,341,285	\$1,091,744,033	104
105 Jun	\$254,091,681	\$11,338,406	\$502,818,143	\$461,168,684	\$123,772,277	(\$666,402)	\$44,757,351	\$1,397,280,140	105
106 Jul	\$268,565,476	\$12,103,389	\$618,085,706	\$563,832,809	\$138,325,765	(\$590,330)	\$48,668,339	\$1,648,991,154	106
107 Aug	\$294,359,137	\$13,495,054	\$684,547,851	\$628,589,821	\$146,931,256	(\$860,487)	\$51,335,458	\$1,818,398,090	107
108 Sep	\$282,833,234	\$12,913,039	\$638,559,945	\$596,192,775	\$141,739,936	(\$848,072)	\$49,326,426	\$1,720,717,283	108
109 Oct	\$240,513,369	\$10,987,496	\$283,435,155	\$440,678,992	\$120,713,649	(\$763,006)	\$42,259,525	\$1,137,825,180	109
110 Nov	\$210,759,065	\$9,675,038	\$376,574,941	\$336,190,578	\$106,118,607	(\$704,145)	\$36,931,605	\$1,075,545,689	110
111 Dec	\$234,410,586	\$10,760,445	\$414,766,651	\$352,308,603	\$117,550,359	(\$803,458)	\$40,290,514	\$1,169,283,700	111
112 Totals:	\$2,831,164,482	\$77,035,188	\$5,151,938,264	\$5,147,720,840	\$1,405,788,128	(\$3,623,321)	\$524,072,963	\$15,134,096,544	112
113						Total Sales: FF1	l 300, L. 10, col b	\$15,134,095,626	113

2) Comparison of Monthly True-Up TRR to Monthly Retail Transmission Revenue

nstruction

1) Input any corrections or adjustments from previous Annual Update Filings on Line 201. Input the Corrected Principle in Col 5 and the Accumulated Interest in Col 8. A workpaper must accompany any correction or adjustment.

2) Input the monthly FERC interest rates (18 C.F.R. §35.19a) for the corresponding Month and Year into Col 6.

<u>Line</u> <u>True Up TRR:</u> <u>Source:</u> 200 \$2,691,428,322 3-True-up TRR, L. 421

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>
		Note 3	Note 4	Col 2 - Col 3	Note 5	Note 6	Note 7	Note 8	Col 5 + Col 8
					Cumulative Excess				Cumulative Excess
		Retail	Retail	Retail	or Shortfall in				or Shortfall in
		Monthly	Transmission	Monthly Excess or	Retail Revenue	Monthly	Monthly	Accumulated	Retail Revenue
<u>Month</u>	<u>Year</u>	True-up TRR	<u>Revenues</u>	Shortfall in Revenue	without Interest	Interest Rate	<u>Interest</u>	<u>Interest</u>	with Interest
201 December	2021	N/A	N/A	N/A	\$6,042,418	N/A	N/A	\$96,965	\$6,139,382 201
202 January	2022	\$206,125,709	\$187,677,228	\$18,448,481	\$24,490,899	0.27%	\$41,482	\$138,446	\$24,629,345 202
203 February	2022	\$188,157,648	\$196,603,584	(\$8,445,936)	\$16,044,963	0.27%	\$55,097	\$193,544	\$16,238,507 203
204 March	2022	\$202,037,040	\$230,588,030	(\$28,550,990)	(\$12,506,027)	0.27%	\$5,300	\$198,844	(\$12,307,183) 204
205 April	2022	\$197,002,527	\$210,003,286	(\$13,000,759)	(\$25,506,785)	0.27%	(\$50,780)	\$148,063	(\$25,358,722) 205
206 May	2022	\$222,259,341	\$220,759,806	\$1,499,535	(\$24,007,250)	0.27%	(\$66,444)	\$81,619	(\$23,925,631) 206
207 June	2022	\$250,293,227	\$254,091,681	(\$3,798,454)	(\$27,805,704)	0.27%	(\$69,727)	\$11,892	(\$27,793,812) 207
208 July	2022	\$267,236,959	\$268,565,476	(\$1,328,517)	(\$29,134,222)	0.30%	(\$85,374)	(\$73,482)	(\$29,207,704) 208
209 August	2022	\$276,716,048	\$294,359,137	(\$17,643,089)	(\$46,777,311)	0.30%	(\$114,088)	(\$187,570)	(\$46,964,880) 209
210 September	2022	\$251,135,425	\$282,833,234	(\$31,697,809)	(\$78,475,120)	0.30%	(\$188,441)	(\$376,011)	(\$78,851,131) 210
211 October	2022	\$215,707,988	\$240,513,369	(\$24,805,381)	(\$103,280,500)	0.41%	(\$374,141)	(\$750,152)	(\$104,030,652) 211
212 November	2022	\$198,922,548	\$210,759,065	(\$11,836,517)	(\$115,117,018)	0.41%	(\$450,791)	(\$1,200,942)	(\$116,317,960) 212
213 December	2022	\$215,833,861	\$234,410,586	(\$18,576,725)	(\$133,693,743)	0.41%	(\$514,986)	(\$1,715,928)	(\$135,409,671) 213
214 January	2023	N/A	N/A	\$0	(\$133,693,743)	0.53%	(\$717,671)	(\$2,433,600)	(\$136,127,342) 214
215 February	2023	N/A	N/A	\$0	(\$133,693,743)	0.53%	(\$721,475)	(\$3,155,075)	(\$136,848,817) 215
216 March	2023	N/A	N/A	\$0	(\$133,693,743)	0.53%	(\$725,299)	(\$3,880,373)	(\$137,574,116) 216
217 April	2023	N/A	N/A	\$0	(\$133,693,743)	0.63%	(\$866,717)	(\$4,747,090)	(\$138,440,833) 217
218 May	2023	N/A	N/A	\$0	(\$133,693,743)	0.63%	(\$872,177)	(\$5,619,267)	(\$139,313,010) 218
219 June	2023	N/A	N/A	\$0	(\$133,693,743)	0.63%	(\$877,672)	(\$6,496,939)	(\$140,190,682) 219
220 July	2023	N/A	N/A	\$0	(\$133,693,743)	0.67%	(\$939,278)	(\$7,436,217)	(\$141,129,960) 220
221 August	2023	N/A	N/A	\$0	(\$133,693,743)	0.67%	(\$945,571)	(\$8,381,788)	(\$142,075,530) 221
222 September	2023	N/A	N/A	\$0	(\$133,693,743)	0.67%	(\$951,906)	(\$9,333,694)	(\$143,027,436) 222
223 October	2023	N/A	N/A	\$0	(\$133,693,743)	0.67%	(\$958,284)	(\$10,291,978)	(\$143,985,720) 223
224 November	2023	N/A	N/A	\$0	(\$133,693,743)	0.67%	(\$964,704)	(\$11,256,682)	(\$144,950,424) 224
225 December	2023	N/A	N/A	\$0	(\$133,693,743)	0.67%	(\$971,168)	(\$12,227,850)	(\$145,921,592) 225

3) Amortization of the Balance of the Cumulative Excess or Shortfall in Revenue with Interest Over the Rate Year

Instructions

1) Input the Total Amortization amount on Line 312 that will set the December Month Ending Balance on Line 311, Col 7 equal to \$0. (Hint: Use the Goal Seek Function to set the December Month Ending Balance in Col 7 to equal \$0)

<u>Col 1</u> <u>Col 2</u> <u>Col 3</u> <u>Col 4</u> <u>Col 5</u> <u>Col 6</u> <u>Col 7</u> Note 9 Col 2 + Col 3 Note 10 Note 11 Col 4 + Col 5 Month Month **Beginning Ending Balance** Interest for Monthly Month <u>Line</u> **Month** <u>Balance</u> **Amortization** without Interest **Current Month Interest Rate Ending Balance** <u>Line</u> <u>Year</u> **300** January 2024 300 (\$145,921,592) \$12,653,799 (\$133,267,794) (\$935,284) 0.67% (\$134,203,078) 2024 301 **301** February (\$134,203,078) \$12,653,799 (\$121,549,279) (\$856,770) 0.67% (\$122,406,050) **302** March 2024 0.67% 302 (\$122,406,050) \$12,653,799 (\$109,752,251) (\$777,730) (\$110,529,981) 303 April 2024 (\$110,529,981) \$12,653,799 (\$97,876,182) (\$698,161) 0.67% (\$98,574,343) 303 (\$618,058) 2024 304 **304** May (\$98,574,343) \$12,653,799 (\$85,920,544) 0.67% (\$86,538,602) 305 **305** June 2024 (\$86,538,602) \$12,653,799 (\$73,884,803) (\$537,418) 0.67% (\$74,422,222) **306** July 2024 (\$74,422,222) \$12,653,799 (\$456,239) 0.67% (\$62,224,662) 306 (\$61,768,423) 307 August 2024 (\$62,224,662) (\$374,515) 0.67% 307 \$12,653,799 (\$49,570,863) (\$49,945,378) 2024 0.67% 308 308 September (\$49,945,378) \$12,653,799 (\$37,291,579) (\$292,244) (\$37,583,823) **309** October 2024 (\$37,583,823) \$12,653,799 (\$209,421) 0.67% (\$25,139,446) 309 (\$24,930,024) 2024 (\$126,044) 310 310 November (\$25,139,446) \$12,653,799 (\$12,485,647) 0.67% (\$12,611,691) **311** December 2024 (\$12,611,691) \$12,653,799 \$42,108 (\$42,108) 0.67% (\$0) 311 312 312 **Total Amortization:** \$151,845,585

4) Annual True-up Adjustment

 Line
 ATA
 Source

 400
 (\$151,845,585) Negative Line 312, Col 3

Annual True-up Adjustment

Rate Year: 2024

Input cells are shaded gold

Prior Year: 2022

5) Partial Year True-up and TRR Allocation Factors

Instructions:

1) On Line 500, Input 'No' for a Full Year True-up, otherwise Input 'Yes' for a Partial Year True-up

2) If Line 500 is 'Yes', Input 'Yes' or 'No' in Col 4 for each month that the Formula Rate was in effect in the Prior Year and Input the True-up TRR Allocation Factors into Col 2.

<u>Line</u>				
500 Partial Yea	r True-up?	No		
	Col 1	Col 2	Col 3	Col 4
		Note 12	Note 13	
		True-up TRR	PG&E Gross Load	Formula Rate
Mont	<u>h</u> <u>Prior Year</u>	Allocation Factor	(MWh)	Effective?
501 January	2022	7.66%	6,791,474	Yes
502 February	2022	6.99%	6,199,458	Yes
503 March	2022	7.51%	6,656,760	Yes
504 April	2022	7.32%	6,490,881	Yes
505 May	2022	8.26%	7,323,048	Yes
506 June	2022	9.30%	8,246,715	Yes
507 July	2022	9.93%	8,804,981	Yes
508 August	2022	10.28%	9,117,300	Yes
509 September	2022	9.33%	8,274,464	Yes
510 October	2022	8.01%	7,107,193	Yes
511 November	2022	7.39%	6,554,143	Yes
512 December	2022	8.02%	7,111,340	Yes
513	Total	100.00%	88,677,757	

6) Final True-up Adjustment

Instructions:

- 1) PG&E shall calculate the Final True-up Adjustment for the period spanning the day after the period covered by the most recent ATA that was included in the Base TRR to the expiration of the Formula Rate.
- 2) The Final True Up Adjustment shall be calculated using the same methodology as above, with interest through the date of the termination of the Formula Rate.

Notes:

- 1) Data for cols 1 through 7 are Prior Year revenues from PG&E's Revenue Reporting System, Report R646BRESU. Col 1 only includes Base Retail Transmission Revenues. Any other retail transmission revenues are included in the "Other" Category.
- 2) Other Transmission Revenues includes: the Transmission Revenue Balancing Account Adjustment (TRBAA) revenues, the Reliability Services Balancing Account Adjustment (RSBAA) revenues, the End-use
- Customer Refund Balancing Account Adjustment (ECRBAA) revenues, and the Transmission Access Charge Balancing Account Adjustment (TACBAA) revenues.

 3) For each month of the Prior Year, the Monthly True-up TRR is calculated by multiplying the True-up TRR on Line 200 by monthly allocation factors from Lines 501 to 512, Col 2.
- 4) The Retail Transmission Revenues are from Lines 100 to 111, Col 1. For a partial year true-up, only revenues for the months that the Formula Rate was in effect in the Prior Year are included.
- 5) Corrections or Adjustments applied to Line 201 from previously-filed Annual Updates are outlined in Section 4.6.5 of the Protocols.
- 6) The monthly FERC interest rate as stated in Instruction 2.
- 7) Monthly Interest is calculated by summing half of the current month's "Excess or Shortfall in Revenue" with last month's "Cumulative Excess or Shortfall in Revenue with Interest" and multiplying by the result by the current month's FERC interest rate.
- 8) Accumulated Interest is the sum of the current month's "Monthly Interest" with last month's "Accumulated Interest".
- 9) The January 'Month Beginning Balance' on Line 300, Col 2 is equal to the 'Cumulative Excess or Shortall in Revenue with Interest' from Line 225, Col 9.
- 10) 'Interest for the Current Month' (Col 5) is based on the average of the 'Month Beginning Balance' (Col 2) and the 'Month Ending Balancing without Interest' (Col 4), multiplied by the 'Monthly Interest Rate' (Col 6).
- 11) The 'Monthly Interest Rate' is the last known FERC interest rate from Line 225, Col 6.
- 12) To calculate the monthly allocation factor, take the corresponding month's Gross Load in Col 3 and divide by the total Gross Load in L. 513, Col 3.
- 13) Data is PG&E's monthly Gross Load as measured by the CASIO monthly settlements of PG&E's Gross Load.

1) Return and Capitalization Calculations				
<u>Line</u> <u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>L</u>
Calculation of Long Term Debt Amount				
100 Bonds Account 221	\$35,115,164,559	5-CostofCap-2, L. 100, col 14	End of Year	1
101 Reacquired Bonds Account 222	\$0	5-CostofCap-2, L. 101, col 14	End of Year; enter negative	1
102 Long Term Debt Advances from Associated Companies Account 223	\$9,093,909,854	5-CostofCap-2, L. 102, col 14	End of Year	1
103 Other Long Term Debt Account 224	\$0	5-CostofCap-2, L. 103, col 14	End of Year	1
104 Unamortized Premium on Long Term Debt Account 225	(\$4,903,468)	5-CostofCap-2, L. 104, col 14	End of Year	1
105 Unamortized Discount on Long Term Debt Account 226	(\$30,251,169)	5-CostofCap-2, L. 105, col 14	End of Year; enter negative	1
106 Unamortized Debt Expenses Account 181	(\$142,832,915)	5-CostofCap-2, L. 106, col 14	End of Year; enter negative	1
107 Unamortized Loss on Reacquired Debt Account 189	(\$36,721,574)	5-CostofCap-2, L. 107, col 14	End of Year; enter negative	1
108 Composite Tax Rate	27.98%	1-BaseTRR, L. 402		1
109 After tax amount of Unamortized Loss on Reacquired Debt	(\$26,445,556)	Line 107 * (1- Line 108)		1
110 Long Term Debt Amount	\$44,004,641,305	Sum of Lines 100 to 106 and Lin	e 109	1
Calculation of Preferred Stock Amount				
111 Preferred Stock Amount Account 204	\$257,994,575	5-CostofCap-2, L. 108, col 14	End of Year	1
112 Unamortized Issuance Costs	(\$5,940,275)	5-CostofCap-2, L. 109, col 14	End of Year	1
113 Net Gain (Loss) From Purchase and Tender Offers	\$0	5-CostofCap-2, L. 110, col 14	End of Year	1
114 Preferred Stock Amount	\$252,054,300	Sum of Lines 111 to 113		1
Calculation of Common Stock Equity Amount				
115 Total Proprietary Capital	\$27,622,877,944	5-CostofCap-2, L. 111, col 14	End of Year	1
116 Less Preferred Stock Amount	(\$252,054,300)	Line 114	Same as Line 114, but negative	1
117 Minus Net Gain (Loss) From Purchase and Tender Offers	\$0	Line 113	Same as Line 113, but reverse sign	
118 Less Unappropriated Undist. Sub. Earnings Acct. 216.1	(\$838,890,207)	5-CostofCap-2, L. 112, col 14	End of Year, but reverse sign	1
119 Less Accumulated Other Comprehensive Loss Account 219	\$1,620,905	5-CostofCap-2, L. 113, col 14	End of Year, but reverse sign	1
120 Common Stock Equity Amount	\$26,533,554,341	Sum of Lines 115 to 119		1

Calculation of 13-Month Average Capitalization Balances

Input cells are shaded gold

Instructions:

1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

	<u>Col 1</u>	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	<u>Col 10</u>	Col 11	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	
	13-Month Avg.	December	January	February	March	April	May	June	July	August	September	October	November	December	
	= Sum (Cols. 2-14)/13	2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	
	Description														
Line	Bonds Account 221 (Note 1):														<u>Line</u>
100	\$35,902,319,269	36,443,675,751	\$36,443,675,751	\$37,701,175,751	\$37,402,939,854	\$37,802,939,854	\$34,802,939,854	\$36,302,939,854	\$34,802,939,854	\$34,802,939,854	\$34,802,939,854	\$35,152,939,854	\$35,152,939,854	\$35,115,164,559	
	Reacquired Bonds Account 222 (Note 2):														
101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	101
	Long Term Debt Advances from Associated Companies Accou	unt 223 (Note 3):			·	•		·	•	•				•	
102	\$4,889,765,827	\$806,847,383	\$804,139,960	\$799,297,829	\$802,634,526	\$796,806,396	\$4,390,497,172	\$4,346,196,795	\$8,231,135,641	\$8,194,596,586	\$8,163,343,736	\$8,111,892,351	\$9,025,657,525	\$9,093,909,854	102
	Other Long Term Debt Account 224 (Note 4):		. , ,	. , ,											
103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	103
	Unamortized Premium on Long Term Debt Account 225 (Note				·	•			•	•			•	•	
104	(\$5,194,763)	(\$5,486,058)	(\$5,437,509)	(\$5,388,960)	(\$5,340,410)	(\$5,291,861)	(\$5,243,312)	(\$5,194,763)	(\$5,146,214)	(\$5,097,664)	(\$5,049,115)	(\$5,000,566)	(\$4,952,017)	(\$4,903,468)	104
	Less Unamortized Discount on Long Term Debt Account 226 ((, , , , ,	(, , , , ,	(, , , ,	(, , , , ,	(1, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,	(, , , ,	(, , , , ,	(, , , , ,	(1 / / /	(1 / / /	(1 / / / /	(, , , , ,	
105	\$29,798,499	\$26,193,407	\$25,988,886	\$29,773,586	\$29,533,807	\$29,294,027	\$29,051,110	\$31,909,259	\$31,617,071	\$31,356,562	\$31,080,214	\$30,803,866	\$30,527,518	\$30,251,169	105
	Unamortized Debt Expenses Account 181 (Note 7):	. , ,	. , ,	. , ,	. , ,	. , ,		. , ,	. , ,		, , ,	. , ,	, , ,	. , ,	
106	\$147,190,030	\$141,834,875	\$139,180,836	\$154,146,640	\$151,239,653	\$149,023,142	\$145,693,422	\$153,951,064	\$148,704,564	\$146,725,096	\$148,910,951	\$146,556,830	\$144,670,397	\$142,832,915	106
	Unamortized Loss on Reacquired Debt Account 189 (Note 8):		. , ,	. , ,				. , ,						. , , .	
107	\$43,010,823	\$49,489,664	\$48,364,006	\$47,286,902	\$46,209,798	\$45,132,694	\$44,055,591	\$42,982,100	\$41,908,609	\$40,835,118	\$39,761,627	\$38,688,136	\$37,704,885	\$36,721,574	107
	Preferred Stock Amount Account 204 (Note 9):		. , ,	. , ,	. , ,			, , ,			, , ,		. , ,	. , ,	
108	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	108
	Unamortized Preferred Stock Issuance and Expense Costs (Not		, , ,	. , ,	, , ,	. , ,		, , ,	. , ,		, , ,	, , ,	, , ,	. , ,	
109	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	(\$5,940,275)	109
	Net Gain (Loss) From Purchase and Tender Offers on Preferred	** * * *	. , , ,	. , , ,				. , , ,							
110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	110
	Total Proprietary Capital (Note 12)		•		·		·				•	•	•		
111	\$26,570,889,536	\$25,476,768,827	\$25,779,728,878	\$26,064,989,489	\$26,080,271,823	\$26,449,711,935	\$26,643,255,626	\$26,463,169,690	\$26,739,918,595	\$26,936,503,428	\$26,741,678,492	\$27,138,303,131	\$27,284,386,114	\$27,622,877,944	111
	Unappropriated Undist. Sub. Earnings Acct. 216.1 (Note 13):														
112	\$382,837,267	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$344,832,855	\$838,890,207	112
	Accumulated Other Comprehensive Loss Account 219 (Note 1				, ,										
113	(\$6,614,345)	(\$7,526,997)	(\$7,422,127)	(\$7,317,258)	(\$7,212,388)	(\$7,107,518)	(\$7,002,649)	(\$7,218,781)	(\$7,113,912)	(\$7,009,042)	(\$6,583,171)	(\$6,478,301)	(\$6,373,431)	(\$1,620,905)	113

Notes

1) Amount in Column 2 from FF1 112, L. 18, col d, amount in Column 14 from FF1 112, L. 18, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9221000, Company Code PGE1)

2) Amount in Column 2 from FF1 112, L. 19, col d, amount in Column 14 from FF1 112, L. 19, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9222000, Company Code PGE1)

3) Amount in Column 2 from FF1 112, L. 20, col d, amount in Column 14 from FF1 112, L. 20, col d, amount in Column 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9223000, Company Code PGE1)

4) Amount in Column 2 from FF1 112, L. 21, col d, amount in Column 14 from FF1 112, L. 21, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9224000, Company Code PGE1) 5) Amount in Column 2 from FF1 112, L. 22, col d, amount in Column 14 from FF1 112, L. 22, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9225000, Company Code PGE1)

6) Amount in Column 2 from FF1 112, L. 23, col d, amount in Column 14 from FF1 112, L. 23, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9226000, Company Code PGE1)

7) Amount in Column 2 from FF1 111, L. 69, col d, amount in Column 14 from FF1 111, L. 69, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9181000, 9181001, Company Code PGE1)

8) Amount in Column 2 from FF1 111, L. 81, col d, amount in Column 14 from FF1 111, L. 81, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 9189000, Company Code PGE1)

9) Amounts in Columns 2-14 are from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 9204000, 9204020, Company Code PGE1)

10) Amounts in Columns 2-14 are from PG&E internal records (equal to the negative sum of G/L account for SAP accounts 2070020, 2130020, and 2140020; Company Code PGE1) 11) Amounts in Columns 2-14 are from PG&E internal records (because of non-use, there is no SAP account)

11) Amounts in Columns 2-14 are from PG&E internal records (because of non-use, there is no SAP account)

12) Amount in Column 2 from FF1 112, L. 16, col d, amount in Column 14 from FF1 112, L. 16, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP accounts 2010000, 2040000, 2040001, 2070000, 2070020, 2110010, 2110015, 2130020,

2140001, 2440020, Company Code PGE1)
13) Amount in Column 2 from FF1 112, L. 12, col d, amount in Column 14 from FF1 112, L. 12, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2161001, Company Code PGE1)

13) Amount in Column 2 from FF1 112, L. 12, col d, amount in Column 14 from FF1 112, L. 12, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2161001, Company Code PGE1)

14) Amount in Column 2 from FF1 112, L. 15, col d, amount in Column 14 from FF1 112, L. 15, col c, amounts in columns 3-13 from PG&E internal records (G/L account Cumulative Balance by period for SAP account 2190001, Company Code PGE1)

	1) Calculation of "F	referred Stock Cost	Percentage"							
<u>Line</u>			Description	<u>Amount</u>	<u>Reference</u>					Line
100		Total Annual Cost	of Preferred Stock:	\$13,916,317	Line 208, Col 9					100
101		Total Reacquired Pr	eferred Stock Cost:	\$0	Line 305, Col 6					101
102		Total Annual	Cost of Preferred:	\$13,916,317	Line 100 + Line 10)1				102
103	Tota	al Preferred Stock An	nount Outstanding:	\$257,994,550	Line 208, Col 5					103
104		Total	Premium/Discount	(\$5,940,273)	Line 208, Col 6					104
105		Total	Preferred Balance:	\$252,054,277	Line 103 + Line 10)4				105
106		Preferred Stoc	k Cost Percentage:	5.52%	Line 102 / Line 10	5				106
	2) Preferred Stock	Information for each	n Outstanding Serie	es						
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
	PG&E Records Note 1	PG&E Records Note 1	FF1 250, col a	PG&E Records Note 1	FF1 251, col f	PG&E Records Note 1	FF1 251, col e	= Col 5 + Col 6	= Col 3 x Col 5 Note 2	
<u>Line</u>	Preferred Stock Series Name	Issue Date	Dividend Rate	Dividend	Face Value/ Amount Outstanding	Total Premium/ Discount Cost	Shares Outstanding	Net Proceeds at Issuance	Annual Dividend	Line
200	Α	3/28/1905	6.000%	\$ 1.50	\$105,291,525	(\$7,366,504)	4,211,661	\$97,925,021	\$6,317,492	200
201	В	4/12/1905	5.500%	\$ 1.38	\$29,329,075	(\$173,730)	1,173,163	\$29,155,345	\$1,613,099	201
202	С	7/9/1941	5.000%	\$ 1.25	\$10,000,000	\$726,283	400,000	\$10,726,283	\$500,000	202
203	D	6/28/1948	5.000%	\$ 1.25	\$44,454,300	(\$716,366)	1,778,172	\$43,737,934	\$2,222,715	203
204	E	5/4/1949	5.000%	\$ 1.25	\$23,358,050	\$542,539	934,322	\$23,900,589	\$1,167,903	204
205	G	1/25/1950	4.800%	\$ 1.20	\$19,825,775	\$1,006,320	793,031	\$20,832,095	\$951,637	205
206	Н	6/22/1954	4.500%	\$ 1.13	\$15,278,550	\$70,694	611,142	\$15,349,244	\$687,535	206
207	1	10/25/1955	4.360%	\$ 1.09	\$10,457,275	(\$29,509)	418,291	\$10,427,766	\$455,937	207
208		Total A	Amount Outstandir	ng (sum of above):	\$257,994,550	(\$5,940,273)	10,319,782	\$252,054,277	\$13,916,317	208
	3) Reacquired Pref	erred Stock Informa	tion							
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>				
ſ						Issuance		1		
<u>Line</u>	Preferred Stock	Call Date	Total Issuance Cost	Unamortized Issuance Cost	Amortization Period	Amortization Cost	Notes and Sources			<u>Lin</u> e
300 301 302 303 304										30 30 30 30 30
305		Total Annual Co	ost (sum of above):	\$ -		\$ -				305

Notes

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)

Transmission Plant Jurisdiction

Input cells are shaded gold

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	
			FERC Form 1			FERC		CPUC	
<u>Line</u>	FERC Account	Account Description	Transmission Plant	Source for Col 1	<u>Adjustments</u>	Transmission Plant	Source for Col 4	Transmission Plant	<u>Line</u>
100	350	Land and Land Rights	\$320,034,388	FF1 207, L. 48, col g		\$305,374,408	7-PlantInService, L. 112, col 1 + col 2	\$14,659,980	100
101	352	Structures and Improvements	\$497,382,410	FF1 207, L. 49, col g		\$488,570,818	7-PlantInService, L. 112, col 3 + col 4	\$8,811,592	101
102	353	Station Equipment	\$8,120,053,053	FF1 207, L. 50, col g	(\$491,897)	\$7,742,763,834	7-PlantInService, L. 112, col 5 + col 6	\$376,797,322	102
103	354	Towers and Fixtures	\$1,155,768,326	FF1 207, L. 51, col g	\$392,132	\$1,062,242,406	7-PlantInService, L. 112, col 7	\$93,918,052	103
104	355	Poles and Fixtures	\$2,499,854,016	FF1 207, L. 52, col g	(\$145,144)	\$2,381,845,833	7-PlantInService, L. 112, col 8	\$117,863,039	104
105	356	Overhead Conductors and Devices	\$2,851,598,858	FF1 207, L. 53, col g	(\$292,997)	\$2,686,127,974	7-PlantInService, L. 112, col 9	\$165,177,887	105
106	357	Underground Conduit	\$527,902,080	FF1 207, L. 54, col g		\$523,695,481	7-PlantInService, L. 112, col 10	\$4,206,599	106
107	358	Underground Conductor and Devices	\$288,211,156	FF1 207, L. 55, col g		\$281,894,975	7-PlantInService, L. 112, col 11	\$6,316,181	107
108	359	Roads and Trails	\$194,053,726	FF1 207, L. 56, col g		\$186,139,562	7-PlantInService, L. 112, col 12	\$7,914,164	108
109	359.1	Asset Retirement Costs for Transmission Plant	\$50,429,472	FF1 207, L. 57, col g	(\$50,429,472)	\$0	Note 2	\$0	109
110		Total Transmission Plant	\$16,505,287,485		(\$50,967,379)	\$15,658,655,291	·	\$795,664,815	110

Notes:

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

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

Network Transmission Plant In Service Prior Year: 2022 Input cells are shaded gold

		<u>Col 1</u>	Col 2	Col 3	Col 4	<u>Col 5</u>	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>	
		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	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		
<u>Month</u>	<u>Year</u>	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Total</u>	<u>Source</u>
December	2021	\$82,791,681	\$208,997,631	\$362,688,526	\$108,679,506	\$7,529,329,070	\$35,991,450	\$1,040,283,564	\$2,159,592,516	\$2,346,203,987	\$518,614,161	\$281,575,116	\$164,958,388	\$14,839,705,596	
anuary	2022	\$83,668,291	\$210,242,377	\$363,978,809	\$108,971,777	\$7,536,364,530	\$35,991,450	\$1,042,130,554	\$2,211,040,493	\$2,386,266,086	\$520,059,211	\$282,790,466	\$165,949,028	\$14,947,453,071	
ebruary	2022	\$83,773,914	\$210,432,772	\$363,081,147	\$108,983,562	\$7,550,640,866	\$35,992,354	\$1,032,595,811	\$2,228,107,287	\$2,420,922,917	\$520,108,065	\$282,791,264	\$166,197,061	\$15,003,627,019	
∕larch	2022	\$85,296,017	\$210,701,043	\$363,504,243	\$109,132,222	\$7,559,868,209	\$35,992,352	\$1,037,098,813	\$2,234,979,699	\$2,411,265,605	\$520,166,480	\$282,997,499	\$168,300,357	\$15,019,302,539	
April	2022	\$92,371,233	\$210,937,418	\$363,830,202	\$110,047,068	\$7,591,821,912 ·	\$35,973,644	\$1,034,650,793	\$2,257,391,804	\$2,450,448,699	\$522,769,864	\$282,435,655	\$169,280,206	\$15,121,958,498	
Лау	2022	\$94,673,185	\$211,078,729	\$364,048,065	\$110,794,960	\$7,617,166,066	\$35,973,646	\$1,022,318,469	\$2,269,311,326	\$2,506,482,777	\$522,597,272	\$282,517,177	\$169,901,273	\$15,206,862,947	
une	2022	\$94,809,400	\$211,132,516	\$363,580,782	\$112,787,175	\$7,605,118,827	\$35,973,656	\$1,023,321,523	\$2,287,220,558	\$2,530,758,592	\$524,968,166	\$282,715,294	\$171,062,777	\$15,243,449,266	
uly	2022	\$94,940,467	\$211,231,613	\$363,726,447	\$114,024,499	\$7,611,923,010	\$35,989,539	\$1,025,470,775	\$2,302,162,631	\$2,564,087,393	\$524,953,455	\$283,098,366	\$171,479,637	\$15,303,087,832	
August	2022	\$95,064,535	\$211,324,176	\$363,652,628	\$114,954,306	\$7,656,548,691	\$35,989,549	\$1,026,343,055	\$2,316,615,680	\$2,603,819,603	\$525,030,177	\$283,623,103	\$172,696,619	\$15,405,662,121	
September	2022	\$94,780,250	\$211,480,220	\$363,885,232	\$121,230,490	\$7,677,420,001	\$35,989,552	\$1,020,412,251	\$2,333,265,590	\$2,629,508,490	\$525,052,227	\$282,045,654	\$175,259,555	\$15,470,329,512	
October	2022	\$94,858,310	\$211,563,307	\$363,922,753	\$119,864,984	\$7,675,974,348	\$35,989,555	\$1,032,276,234	\$2,358,792,565	\$2,642,141,558	\$525,077,515	\$282,075,843	\$179,507,572	\$15,522,044,546	
November	2022	\$94,929,933	\$211,585,818	\$364,060,321	\$121,499,388	\$7,672,256,593	\$35,989,559	\$1,049,103,391	\$2,376,039,949	\$2,681,525,513	\$525,074,847	\$282,021,366	\$179,834,493	\$15,593,921,172	
December . 3-Month Ave i	2022	\$94,304,454 \$91,250,898	\$211,069,954 \$210,905,967	\$363,199,302 \$363,627,574	\$125,371,516 \$114,333,958	\$7,706,774,272 \$7,614,708,184	\$35,989,562 \$35,986,605	\$1,062,242,406 \$1,034,480,587	\$2,381,845,833 \$2,285,874,302	\$2,686,127,974 \$2,527,658,400	\$523,695,481 \$522,935,917	\$281,894,975 \$282,506,291	\$186,139,562 \$172,351,271	\$15,658,655,291 \$15,256,619,955	Line 212 + Line 312
etwork Trans	-	unctional Plant balances a			•					-	only the FERC Juriso	diction Transmissio	n plant that is eligi	ble	
letwork Transi	mission High Voltage F				•					-	only the FERC Juriso	diction Transmissio <u>Col 11</u>	n plant that is eligi Col 12	<u>Col 13</u>	
Network Trans	mission High Voltage F	unctional Plant balances a rable through the TO rate <u>Col 1</u>	case (as shown in W	P_7-PlantInService 1). The monthly balanc	tes in Lines 200 - 212	are the end-of-n	nonth balances for P	rior Year and Deceml	per of Prior Year minu	only the FERC Jurisous 1.				
etwork Transi or inclusion in	mission High Voltage For rate base, and recover FERC Account:	functional Plant balances a rable through the TO rate <u>Col 1</u> 350.01	case (as shown in Wi	P_7-PlantInService 1 <u>Col 3</u> 352.01). The monthly balance Col 4 352.02	ces in Lines 200 - 212 Col 5 353.01	are the end-of-n <u>Col 6</u> 353.02	col 7 354	rior Year and Deceml Col 8 355	oer of Prior Year minu Col 9 356	only the FERC Jurisons 1. Col 10 357	<u>Col 11</u> 358	<u>Col 12</u> 359	<u>Col 13</u> Total of Col 1-12	
letwork Trans or inclusion in Month	mission High Voltage For rate base, and recover for FERC Account: Year	unctional Plant balances a rable through the TO rate <u>Col 1</u> 350.01 <u>ETP35001</u>	case (as shown in Wingstein Col 2 350.02 ETP35002	P_7-PlantInService 1 <u>Col 3</u> 352.01 <u>ETP35201</u>). The monthly balance <u>Col 4</u> 352.02 <u>ETP35202</u>	ces in Lines 200 - 212 Col 5 353.01 ETP35301	are the end-of-n <u>Col 6</u> 353.02 <u>ETP35302</u>	Col 7 354 ETP35400	rior Year and Deceml Col 8 355 ETP35500	oer of Prior Year minu Col 9 356 ETP35600	only the FERC Jurisons 1. Col 10 357 ETP35700	Col 11 358 ETP35800	Col 12 359 ETP35900	Col 13 Total of Col 1-12 Total	
letwork Transior inclusion in Month	mission High Voltage For rate base, and recover for FERC Account: Year 2021	cunctional Plant balances a rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227	Col 2 350.02 ETP35002 \$100,274,774	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509). The monthly balance Col 4 352.02 ETP35202 \$34,486,743	Col 5 353.01 ETP35301 \$2,811,121,350	are the end-of-n Col 6 353.02 ETP35302 \$4,821,603	Col 7 354 ETP35400 \$536,643,388	rior Year and Deceml Col 8 355 ETP35500 \$142,382,009	Col 9 356 ETP35600 \$863,683,216	only the FERC Jurisons 1. Col 10 357 ETP35700 \$351,675,577	Col 11 358 ETP35800 \$116,938,830	Col 12 359 ETP35900 \$70,037,974	Col 13 Total of Col 1-12 Total \$5,236,281,200	
Network Transi for inclusion in Month December anuary	mission High Voltage For rate base, and recover for FERC Account: Year 2021 2022	cunctional Plant balances a rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574). The monthly balance Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517	are the end-of-no-cold 6 353.02 ETP35302 \$4,821,603 \$4,736,075	Col 7 354 ETP35400 \$536,643,388 \$537,135,934	Col 8 355 ETP35500 \$142,382,009 \$162,768,050	Col 9 356 ETP35600 \$863,683,216 \$876,983,189	only the FERC Jurisons 1. Col 10 357 ETP35700 \$351,675,577 \$352,480,527	Col 11 358 ETP35800 \$116,938,830 \$117,556,166	359 ETP35900 \$70,037,974 \$70,413,760	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440	
Metwork Transi for inclusion in Month December anuary February	rate base, and recover FERC Account: Year 2021 2022 2022	cunctional Plant balances a rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683). The monthly balance Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858	are the end-of-no-col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226	rior Year and December 1	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078	only the FERC Jurisons 1. Col 10 357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747	
Month December anuary February March	FERC Account: Year 2021 2022 2022	cunctional Plant balances at rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,824,240	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202). The monthly balance Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628	are the end-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171	rior Year and December 10	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005	Tonly the FERC Jurisons 1. Col 10 357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291	
Month December anuary Gebruary March	FERC Account: Year 2021 2022 2022 2022 2022	cunctional Plant balances a rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,824,240 \$100,890,251	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356	are the end-of-no-col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640	Tior Year and December 10	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618	
Month December anuary March April May	FERC Account: Year 2021 2022 2022 2022 2022 2022	cunctional Plant balances a rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,098,814	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,824,240 \$100,890,251 \$100,909,370	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356 \$2,795,065,398	are the end-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-of-no-	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255	rior Year and December 10	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472 \$355,260,768	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275	
Month December anuary Hebruary March April May une	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	cunctional Plant balances at rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,098,814 \$61,067,538	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,824,240 \$100,890,251 \$100,909,370 \$100,921,540	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110 \$143,562,109	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366 \$32,438,431	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356 \$2,795,065,398 \$2,788,340,655	are the end-of-no-col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255 \$528,726,009	Tior Year and December 10	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086 \$957,864,990	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472 \$355,260,768 \$357,631,688	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299 \$117,701,242	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290 \$72,524,660	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275 \$5,330,266,482	
Month December anuary March April May une uly	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,098,814 \$61,067,538 \$61,122,757	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,890,251 \$100,909,370 \$100,921,540 \$100,989,984	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110 \$143,562,109 \$143,566,856	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366 \$32,438,431 \$32,674,125	ces in Lines 200 - 212 Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356 \$2,795,065,398 \$2,788,340,655 \$2,791,586,286	are the end-of-no-col 6 Col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255 \$528,726,009 \$529,941,488	rior Year and December 10	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086 \$957,864,990 \$981,893,710	357 ETP35700 \$351,675,577 \$352,480,527 \$352,586,754 \$355,192,472 \$355,260,768 \$357,631,688 \$357,616,927	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299 \$117,701,242 \$117,827,058	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290 \$72,524,660 \$73,014,897	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275 \$5,330,266,482 \$5,358,566,356	
Month December anuary March April May une uly August	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	cunctional Plant balances at rable through the TO rate Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,098,814 \$61,067,538 \$61,122,757 \$61,159,556	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,824,240 \$100,890,251 \$100,909,370 \$100,921,540 \$100,989,984 \$101,025,170	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110 \$143,562,109 \$143,566,856 \$143,569,417	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366 \$32,438,431 \$32,674,125 \$33,179,121	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356 \$2,795,065,398 \$2,788,340,655 \$2,791,586,286 \$2,825,510,740	are the end-of-no-color and the end-of-no-color and assistance and assistance are the end-of-no-color and assistance are the end-of-no-color and assistance are the end-of-no-color assistance as a second assistance are the end-of-no-color assistance are the end-of-no-color assistance as a second assistance are the end-of-no-color as a second as a	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255 \$528,726,009 \$529,941,488 \$530,136,296	rior Year and December 10	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086 \$957,864,990 \$981,893,710 \$1,001,318,242	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472 \$355,260,768 \$357,631,688 \$357,616,927 \$357,693,485	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299 \$117,701,242 \$117,827,058 \$117,969,590	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290 \$72,524,660 \$73,014,897 \$73,719,833	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275 \$5,330,266,482 \$5,358,566,356 \$5,413,030,145	
Metwork Transifor inclusion in Month December January February March April May June July August September	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,094,915 \$61,098,814 \$61,067,538 \$61,122,757 \$61,159,556 \$61,168,059	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,890,251 \$100,909,370 \$100,921,540 \$100,989,984 \$101,025,170 \$101,067,564	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110 \$143,562,109 \$143,566,856 \$143,569,417 \$143,570,548	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366 \$32,438,431 \$32,674,125 \$33,179,121 \$35,372,891	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356 \$2,795,065,398 \$2,788,340,655 \$2,791,586,286 \$2,825,510,740 \$2,831,756,867	are the end-of-no-col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,741,519 \$4,741,519 \$4,741,519	354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255 \$528,726,009 \$529,941,488 \$530,136,296 \$526,282,022	rior Year and December 2018 2018 355 ETP35500 \$142,382,009 \$162,768,050 \$167,637,807 \$155,922,500 \$161,161,687 \$163,069,445 \$164,751,545 \$163,590,751 \$163,007,177 \$170,726,484	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086 \$957,864,990 \$981,893,710 \$1,001,318,242 \$1,019,373,823	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472 \$355,260,768 \$357,631,688 \$357,616,927 \$357,693,485 \$357,717,123	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299 \$117,701,242 \$117,827,058 \$117,969,590 \$117,567,012	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290 \$72,524,660 \$73,014,897 \$73,719,833 \$74,968,835	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275 \$5,330,266,482 \$5,358,566,356 \$5,413,030,145 \$5,444,312,746	
Metwork Transifor inclusion in Month December January February March April May June July August September October	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,098,814 \$61,067,538 \$61,122,757 \$61,159,556 \$61,168,059 \$61,169,871	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,890,251 \$100,909,370 \$100,921,540 \$100,989,984 \$101,025,170 \$101,067,564 \$101,099,811	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110 \$143,562,109 \$143,566,856 \$143,569,417 \$143,570,548 \$143,570,548	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366 \$32,438,431 \$32,674,125 \$33,179,121 \$35,372,891 \$33,510,499	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,795,065,398 \$2,788,340,655 \$2,791,586,286 \$2,825,510,740 \$2,831,756,867 \$2,835,104,806	are the end-of-no-col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,741,519 \$4,741,519 \$4,741,519 \$4,741,519	Col 7 354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255 \$528,726,009 \$529,941,488 \$530,136,296 \$526,282,022 \$530,670,185	Tior Year and December 10 Col 8 355 ETP35500 \$142,382,009 \$162,768,050 \$167,637,807 \$155,922,500 \$161,161,687 \$163,069,445 \$164,751,545 \$163,590,751 \$163,007,177 \$170,726,484 \$173,002,109	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086 \$957,864,990 \$981,893,710 \$1,001,318,242 \$1,019,373,823 \$1,026,271,176	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472 \$355,260,768 \$357,631,688 \$357,631,688 \$357,616,927 \$357,693,485 \$357,717,123 \$357,717,123	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299 \$117,701,242 \$117,827,058 \$117,969,590 \$117,567,012 \$117,556,485	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290 \$72,524,660 \$73,014,897 \$73,719,833 \$74,968,835 \$78,783,439	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275 \$5,330,266,482 \$5,358,566,356 \$5,413,030,145 \$5,444,312,746 \$5,463,219,752	
Network Transi for inclusion in	FERC Account: Year 2021 2022 2022 2022 2022 2022 2022 202	Col 1 350.01 ETP35001 \$53,064,227 \$53,937,071 \$53,939,177 \$54,028,996 \$61,094,915 \$61,094,915 \$61,098,814 \$61,067,538 \$61,122,757 \$61,159,556 \$61,168,059	Col 2 350.02 ETP35002 \$100,274,774 \$100,684,869 \$100,694,218 \$100,890,251 \$100,909,370 \$100,921,540 \$100,989,984 \$101,025,170 \$101,067,564	P_7-PlantInService 1 Col 3 352.01 ETP35201 \$151,151,509 \$143,994,574 \$143,527,683 \$143,541,202 \$143,543,985 \$143,559,110 \$143,562,109 \$143,566,856 \$143,569,417 \$143,570,548	Col 4 352.02 ETP35202 \$34,486,743 \$31,010,709 \$31,012,687 \$31,016,071 \$31,572,110 \$31,776,366 \$32,438,431 \$32,674,125 \$33,179,121 \$35,372,891	Col 5 353.01 ETP35301 \$2,811,121,350 \$2,770,781,517 \$2,771,446,858 \$2,776,969,628 \$2,790,602,356 \$2,795,065,398 \$2,788,340,655 \$2,791,586,286 \$2,825,510,740 \$2,831,756,867	are the end-of-no-col 6 353.02 ETP35302 \$4,821,603 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,736,075 \$4,741,519 \$4,741,519 \$4,741,519	354 ETP35400 \$536,643,388 \$537,135,934 \$530,576,226 \$530,662,171 \$530,703,640 \$528,425,255 \$528,726,009 \$529,941,488 \$530,136,296 \$526,282,022	rior Year and December 2018 2018 355 ETP35500 \$142,382,009 \$162,768,050 \$167,637,807 \$155,922,500 \$161,161,687 \$163,069,445 \$164,751,545 \$163,590,751 \$163,007,177 \$170,726,484	Col 9 356 ETP35600 \$863,683,216 \$876,983,189 \$900,322,078 \$902,804,005 \$922,314,994 \$946,677,086 \$957,864,990 \$981,893,710 \$1,001,318,242 \$1,019,373,823	357 ETP35700 \$351,675,577 \$352,480,527 \$352,529,381 \$352,586,754 \$355,192,472 \$355,260,768 \$357,631,688 \$357,616,927 \$357,693,485 \$357,717,123	Col 11 358 ETP35800 \$116,938,830 \$117,556,166 \$117,556,439 \$117,535,549 \$117,548,217 \$117,631,299 \$117,701,242 \$117,827,058 \$117,969,590 \$117,567,012	359 ETP35900 \$70,037,974 \$70,413,760 \$70,582,117 \$71,010,100 \$71,347,916 \$71,542,290 \$72,524,660 \$73,014,897 \$73,719,833 \$74,968,835	Col 13 Total of Col 1-12 Total \$5,236,281,200 \$5,222,482,440 \$5,244,560,747 \$5,241,637,291 \$5,290,708,618 \$5,319,751,275 \$5,330,266,482 \$5,358,566,356 \$5,413,030,145 \$5,444,312,746	

Network Transmission Plant In Service Prior Year: 2022 Input cells are shaded gold

3) Network Transmission Fund	tional Plant - Low Voltage		
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Network Transmission Low Voltage 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 rate base, and recoverable through the TO rate case (as shown in WP_7-PlantInService 1). The monthly balances in Lines 300 - 312 are the end-of-month balances for Prior Year and December of Prior Year minus 1.

			<u>Col 1</u>	Col 2	<u>Col 3</u>	Col 4	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u> Total of Col 1-12	
<u>Line</u>	<u>Month</u>	FERC Account: <u>Year</u>	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 <u>ETP35301</u>	353.02 ETP35302	354 ETP35400	355 <u>ETP35500</u>	356 ETP35600	357 <u>ETP35700</u>	358 <u>ETP35800</u>	359 ETP35900	<u>Total</u>	<u>Line</u>
300 De	ecember	2021	\$29,727,454	\$108,722,857	\$211,537,017	\$74,192,763	\$4,718,207,720	\$31,169,847	\$503,640,176	\$2,017,210,507	\$1,482,520,771	\$166,938,584	\$164,636,286	\$94,920,414	\$9,603,424,396	300
301 Jan	nuary	2022	\$29,731,220	\$109,557,508	\$219,984,235	\$77,961,068	\$4,765,583,013	\$31,255,375	\$504,994,619	\$2,048,272,443	\$1,509,282,897	\$167,578,684	\$165,234,300	\$95,535,268	\$9,724,970,631	301
302 Fel	bruary	2022	\$29,834,736	\$109,738,554	\$219,553,464	\$77,970,875	\$4,779,194,008	\$31,256,279	\$502,019,585	\$2,060,469,480	\$1,520,600,839	\$167,578,684	\$165,234,825	\$95,614,945	\$9,759,066,272	302
303 Ma	arch	2022	\$31,267,021	\$109,876,803	\$219,963,041	\$78,116,151	\$4,782,898,580	\$31,256,277	\$506,436,642	\$2,079,057,199	\$1,508,461,600	\$167,579,726	\$165,461,950	\$97,290,256	\$9,777,665,248	303
304 Ap	oril	2022	\$31,276,319	\$110,047,168	\$220,286,217	\$78,474,957	\$4,801,219,556	\$31,237,569	\$503,947,153	\$2,096,230,118	\$1,528,133,705	\$167,577,391	\$164,887,438	\$97,932,290	\$9,831,249,880	304
305 Ma	ay	2022	\$33,574,372	\$110,169,359	\$220,488,956	\$79,018,594	\$4,822,100,668	\$31,237,571	\$493,893,214	\$2,106,241,881	\$1,559,805,691	\$167,336,504	\$164,885,877	\$98,358,984	\$9,887,111,672	305
306 Jur	ne	2022	\$33,741,862	\$110,210,976	\$220,018,673	\$80,348,744	\$4,816,778,172	\$31,237,581	\$494,595,513	\$2,122,469,013	\$1,572,893,602	\$167,336,478	\$165,014,052	\$98,538,118	\$9,913,182,784	306
307 Jul	ly	2022	\$33,817,711	\$110,241,630	\$220,159,592	\$81,350,374	\$4,820,336,724	\$31,248,020	\$495,529,287	\$2,138,571,879	\$1,582,193,683	\$167,336,527	\$165,271,309	\$98,464,740	\$9,944,521,476	307
308 Au	ugust	2022	\$33,904,979	\$110,299,006	\$220,083,211	\$81,775,185	\$4,831,037,951	\$31,248,030	\$496,206,759	\$2,153,608,504	\$1,602,501,361	\$167,336,691	\$165,653,513	\$98,976,786	\$9,992,631,976	308
309 Se _l	eptember	2022	\$33,612,192	\$110,412,656	\$220,314,683	\$85,857,599	\$4,845,663,135	\$31,248,034	\$494,130,229	\$2,162,539,106	\$1,610,134,667	\$167,335,104	\$164,478,641	\$100,290,720	\$10,026,016,766	309
310 Oc	ctober	2022	\$33,688,439	\$110,463,497	\$220,355,075	\$86,354,485	\$4,840,869,543	\$31,248,037	\$501,606,049	\$2,185,790,456	\$1,615,870,382	\$167,335,340	\$164,519,358	\$100,724,133	\$10,058,824,795	310
311 No	ovember	2022	\$33,759,910	\$110,477,568	\$220,472,677	\$87,798,635	\$4,839,463,718	\$31,248,040	\$505,288,856	\$2,202,813,620	\$1,649,751,751	\$167,335,208	\$164,464,827	\$101,014,735	\$10,113,889,547	311
312 De	ecember	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	312
313 13	B-Month Avera	ge	\$32,467,534	\$110,048,072	\$218,312,135	\$81,282,765	\$4,817,729,048	\$31,241,438	\$501,566,119	\$2,124,397,134	\$1,569,664,742	\$167,314,794	\$164,944,027	\$98,346,178	\$9,917,313,986	313

4) Direct Assigned Common, General and Intangible (CGI) Plant

Direct Assigned Common, General and Intangible (CGI) Plant In Service balances are extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC. <u>Col 3</u>

			Col 2 + Col 3	Note 1	Note 1		
			Total Direct	Direct Assigned	Direct Assigned		
<u>Line</u>	<u>Month</u>	<u>Year</u>	Assigned CGI	High Voltage	Low Voltage		<u>Line</u>
400	December	2021	\$985,786,308	\$344,220,572	\$641,565,736	See WP_7-PlantInService 5, L. 122, col 1 and col 2 from annual update for Prior Year minus 1	400
401	December	2022	\$1,084,651,498	\$361,383,543	\$723,267,955	See WP_7-PlantInService 5, L. 122, col 1 and col 2	401
402	Average		\$1,035,218,903	\$352,802,057	\$682,416,846	(Line 400 + Line 401)/2	402

5) Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant
Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlan, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

			<u>Col 1</u> Note 2	<u>Col 2</u> 24-Allocators, L. 113	Col 3 * Col 2	<u>Col 4</u> Col 3 * 24- Allocators, L. 126	<u>Col 5</u> Col 3 * 24- Allocators, L. 127	
<u>Line</u>	<u>Month</u>	<u>Year</u>	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	Network Transmission Corporate CGI	High Voltage Corporate CGI	Low Voltage <u>Corporate CGI</u>	<u>Line</u>
500	December	2021	\$3,180,271,855	9.59%	\$304,964,186	\$104,509,430	\$200,454,756 See WP_7-PlantInService 5, L. 122, col 11 from annual update for Prior Year minus 1	500
501	December	2022	\$3,604,255,747	9.59%	\$345,621,057	\$118,442,300	\$227,178,757 See WP_7-PlantInService 5, L. 122, col 11	501
502	Average		\$3,392,263,801		\$325,292,622	\$111,475,865	\$213,816,757 (Line 500 + Line 501)/2	502

Network Transmission Plant In Service Prior Year: 2022 Input cells are shaded gold

6) Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant

<u>Col 1</u>

<u>Col 1</u>

Total of

Col 2

<u>Col 2</u>

Total of

Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant is extracted from PowerPlant, PG&E's fixed asset system of record, by querying by Asset Class, FERC Account and UCC.

<u>Col 5</u> Col 3 * 24-

Col 4

<u>Col 3</u>

Total of

		Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127	
			Network	Network			
		Total Electric	Transmission	Transmission	High Voltage	Low Voltage	
<u>Line</u> <u>Month</u>	<u>Year</u>	Residual CGI	O&M Labor Factor	Corporate CGI	Corporate CGI	Corporate CGI	<u>Line</u>
600 December	2021	\$228,511,817	13.56%	\$30,980,941	\$10,616,986	\$20,363,955 See WP_7-PlantInService 5, L. 122, col 12 from annual update for Prior Year minus 1	600
601 December	2022	\$231,726,351	13.56%	\$31,416,758	\$10,766,338	\$20,650,420 See WP_7-PlantInService 5, L. 122, col 12	601

602	Average	\$230,119,084	\$31,198,849	\$10,691,662	\$20,507,187 (Line 600 + Line 601
	7) Total Network Transmission Com	mon, General and Intangible (CGI) Plant			

7) Total Network Transmission Common, General and Intelligible (CGI) Flant
Total Network Transmission Common, General and Intangible (CGI) Plant is the total of the Direct Assigned CGI Plant (Section 4) and the residual CGI Plant (Sections 5-6) allocated to Network Transmission using labor allocation factors.

			Sections 4-6	Sections 4-6	Sections 4-6
			Total Network	High	Low
<u>Line</u>	Month	<u>Year</u>	Transmission CGI	Voltage CGI	Voltage CGI Source
700	December	2021	\$1,321,731,435	\$459,346,987	\$862,384,448 Line 400 + Line 500 + Line 600
701	December	2022	\$1,461,689,313	\$490,592,181	\$971,097,132 Line 401 + Line 501 + Line 601
702	Average		\$1,391,710,374	\$474,969,584	\$916,740,790 (Line 700 + Line 701)/2

<u>Line</u> 700 701

702

1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Functional Area, see WP_7-PlantInService 5, L. 122. 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year amount, see WP_7-PlantInService 5, L. 122. 3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Prior Year amount, see WP_7-PlantInService 5, L. 122.

Abandoned Plant Balance and Amortization Prior Year: 2022

Input cells are shaded gold
PG&E will include recoverable costs in this worksheet for cancelled projects approved or pending approval by the Commission for Abandoned Plant recovery.

Prior	Year	Aband	oned	Plant

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

Notes:

PG&E did not amortize any Electric Transmission abandoned plant projects in 2022.

Forecast Network Transmission Net Plant Additions 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 is multiplied by the AFCR to calculate the ITRR.

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	
	For	ecast Period	Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net	
<u>Line</u>	Month	<u>Year</u>	Plant Adds	Gross Plant	<u>Accrual</u>	<u>Spend</u>	Reserve	Plant Additions	<u>Line</u>
100	January	2023	\$61,608,833	\$61,608,833	\$147,071	\$4,948,841	(\$4,801,770)	\$66,410,603	100
101	February	2023	\$69,995,435	\$131,604,268	\$314,162	\$7,057,339	(\$11,544,948)	\$143,149,215	101
102	March	2023	\$82,228,479	\$213,832,747	\$510,455	\$4,776,466	(\$15,810,958)	\$229,643,705	102
103	April	2023	\$149,387,835	\$363,220,582	\$867,070	\$5,769,960	(\$20,713,848)	\$383,934,430	103
104	May	2023	\$161,346,655	\$524,567,236	\$1,252,232	\$5,329,897	(\$24,791,513)	\$549,358,749	104
105	June	2023	\$85,598,225	\$610,165,461	\$1,456,570	\$6,473,319	(\$29,808,263)	\$639,973,724	105
106	July	2023	\$69,008,666	\$679,174,127	\$1,621,305	\$5,211,405	(\$33,398,363)	\$712,572,490	106
107	August	2023	\$57,039,815	\$736,213,942	\$1,757,469	\$5,628,521	(\$37,269,415)	\$773,483,357	107
108	September	2023	\$55,132,591	\$791,346,533	\$1,889,080	\$5,270,394	(\$40,650,729)	\$831,997,263	108
109	October	2023	\$100,923,583	\$892,270,116	\$2,130,002	\$5,625,932	(\$44,146,660)	\$936,416,776	109
110	November	2023	\$69,790,863	\$962,060,979	\$2,296,605	\$5,178,656	(\$47,028,712)	\$1,009,089,691	110
111	December	2023	\$246,137,872	\$1,208,198,851	\$2,884,178	\$6,715,170	(\$50,859,704)	\$1,259,058,554	111
112	January	2024	\$71,846,951	\$1,280,045,801	\$3,055,689	\$6,645,496	(\$54,449,511)	\$1,334,495,312	112
113	February	2024	\$59,423,805	\$1,339,469,606	\$3,197,544	\$6,188,351	(\$57,440,318)	\$1,396,909,924	113
114	March	2024	\$76,387,114	\$1,415,856,720	\$3,379,893	\$6,059,999	(\$60,120,424)	\$1,475,977,144	114
115	April	2024	\$108,418,231	\$1,524,274,951	\$3,638,706	\$6,007,989	(\$62,489,707)	\$1,586,764,658	115
116	May	2024	\$167,315,781	\$1,691,590,732	\$4,038,117	\$6,167,841	(\$64,619,431)	\$1,756,210,163	116
117	June	2024	\$75,340,073	\$1,766,930,804	\$4,217,967	\$5,739,475	(\$66,140,939)	\$1,833,071,744	117
118	July	2024	\$134,396,409	\$1,901,327,214	\$4,538,794	\$5,317,679	(\$66,919,825)	\$1,968,247,038	118
119	August	2024	\$141,227,159	\$2,042,554,373	\$4,875,928	\$5,095,513	(\$67,139,410)	\$2,109,693,783	119
120	September	2024	\$344,775,015	\$2,387,329,388	\$5,698,965	\$4,978,073	(\$66,418,519)	\$2,453,747,906	120
121	October	2024	\$155,821,223	\$2,543,150,610	\$6,070,937	\$4,545,216	(\$64,892,798)	\$2,608,043,408	121
122	November	2024	\$144,825,363	\$2,687,975,973	\$6,416,660	\$3,569,353	(\$62,045,491)	\$2,750,021,464	122
123	December	2024	\$105,127,474	\$2,793,103,447	\$6,667,617	\$4,070,029	(\$59,447,903)	\$2,852,551,350	123
124		13-Month Average (Sum	Lines 111 to 123)/13:	\$1,890,908,344				\$1,952,676,342	124
125		Rate Year Depr Exp (sum	Jan - Dec of the Rate Year)		\$55,796,814				125

2) High Voltage Net Plant Additions

High Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions.

Incremental Reserve is the total of the calculated depreciation related to the Incremental Gross Plant less the forecast Cost of Removal spend.

For the calculation of forecast Gross Plant Additions and Cost of Removal spend by planning order, see workpapers WP_9-PlantAdditions 1-4.

			<u>Col 1</u> Note 1	Col 2 Prior Month + Col 1	<u>Col 3</u> Col 2 * (12-DepRates, L. 110, col 9)/12	Col 4 Note 2	<u>Col 5</u> Prior Month + Col 3 - Col 4	<u>Col 6</u> Col 2 - Col 5	
	Fore	ecast Period	Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net	
<u>Line</u>	<u>Month</u>	<u>Year</u>	Plant Additions	Gross Plant	<u>Accrual</u>	<u>Spend</u>	Reserve	Plant Additions	<u>Line</u>
200	January	2023	\$18,875,691	\$18,875,691	\$45,060	\$2,328,309	(\$2,283,250)	\$21,158,940	200
201	February	2023	\$22,521,417	\$41,397,108	\$98,822	\$3,282,962	(\$5,467,390)	\$46,864,498	201
	March	2023	\$40,514,531	\$81,911,639	\$195,537	\$2,708,455	(\$7,980,308)	\$89,891,947	202
	April	2023	\$101,876,862	\$183,788,502	\$438,735	\$3,078,296	(\$10,619,868)	\$194,408,370	203
	May	2023	\$113,213,786	\$297,002,287	\$708,995	\$2,767,022	(\$12,677,895)	\$309,680,182	204
205	June	2023	\$35,882,552	\$332,884,839	\$794,653	\$3,130,397	(\$15,013,638)	\$347,898,477	205
206	July	2023	\$37,742,761	\$370,627,601	\$884,752	\$2,721,502	(\$16,850,389)	\$387,477,989	206
	August	2023	\$13,590,837	\$384,218,438	\$917,195	\$2,672,332	(\$18,605,525)	\$402,823,963	207
	•	2023	\$13,968,091	\$398,186,529	\$950,540	\$2,373,183	(\$20,028,169)	\$418,214,698	208
209	October	2023	\$59,357,884	\$457,544,413	\$1,092,237	\$2,771,157	(\$21,707,089)	\$479,251,501	209
210	November	2023	\$17,673,234	\$475,217,647	\$1,134,426	\$2,528,990	(\$23,101,652)	\$498,319,299	210
211	December	2023	\$106,112,966	\$581,330,613	\$1,387,736	\$4,000,295	(\$25,714,212)	\$607,044,825	211
212	January	2024	\$20,090,343	\$601,420,956	\$1,435,695	\$3,238,145	(\$27,516,661)	\$628,937,618	212
213	February	2024	\$16,284,929	\$617,705,886	\$1,474,570	\$3,012,019	(\$29,054,110)	\$646,759,996	213
	March	2024	\$27,983,324	\$645,689,210	\$1,541,371	\$3,048,191	(\$30,560,930)	\$676,250,140	214
215	April	2024	\$68,459,800	\$714,149,010	\$1,704,796	\$3,029,904	(\$31,886,038)	\$746,035,048	215
216	May	2024	\$100,644,909	\$814,793,919	\$1,945,053	\$2,926,524	(\$32,867,509)	\$847,661,428	216
217	June	2024	\$26,066,774	\$840,860,693	\$2,007,279	\$2,490,482	(\$33,350,713)	\$874,211,406	217
218	July	2024	\$65,127,246	\$905,987,939	\$2,162,749	\$2,323,606	(\$33,511,570)	\$939,499,509	218
219	August	2024	\$103,734,828	\$1,009,722,766	\$2,410,381	\$1,852,944	(\$32,954,132)	\$1,042,676,899	219
220	September	2024	\$162,413,198	\$1,172,135,964	\$2,798,090	\$1,807,101	(\$31,963,143)	\$1,204,099,108	220
221	October	2024	\$82,261,334	\$1,254,397,298	\$2,994,461	\$1,688,963	(\$30,657,645)	\$1,285,054,943	221
222	November	2024	\$46,731,007	\$1,301,128,305	\$3,106,016	\$1,637,842	(\$29,189,471)	\$1,330,317,776	222
223	December	2024	\$55,873,423	\$1,357,001,728	\$3,239,396	\$2,168,699	(\$28,118,775)	\$1,385,120,503	223
224		13-Month Average:		\$908,948,022				\$939,513,015	224

Input cells are shaded gold

Forecast Network Transmission Net Plant Additions 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 is multiplied by the AFCR to calculate the ITRR.

3) Low Voltage Net Plant Additions

Low Voltage Net Plant Additions are the total of the forecasted Incremental Gross Plant less the Incremental Reserve. Incremental Gross Plant is the total of forecast Gross Plant Additions. Incremental Reserve is the total of the calculated depreciation related to the Incremental Gross Plant less the forecast Cost of Removal.

For the calculation of forecast Gross Plant Additions and Cost of Removal by planning order, see workpapers WP_9-PlantAdditions 1-4.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	
			Note 1	Prior Month	Col 2 *	Note 2	Prior Month	Col 2 - Col 5	
				+ Col 1	(12-DepRates, L. 110, col 9)/12		+ Col 3 - Col 4		
	Fore	cast Period	Gross	Incremental	Depreciation	Cost of Removal	Incremental	Net	
<u>Line</u>	<u>Month</u>	<u>Year</u>	Plant Additions	Gross Plant	<u>Accrual</u>	<u>Spend</u>	<u>Reserve</u>	Plant Additions	<u>Line</u>
300	January	2023	\$42,733,142	\$42,733,142	\$102,011	\$2,620,532	(\$2,518,521)	\$45,251,662	300
301	February	2023	\$47,474,018	\$90,207,160	\$215,340	\$3,774,377	(\$6,077,557)	\$96,284,717	301
302	March	2023	\$41,713,948	\$131,921,108	\$314,918	\$2,068,012	(\$7,830,651)	\$139,751,758	302
303	April	2023	\$47,510,972	\$179,432,080	\$428,335	\$2,691,664	(\$10,093,980)	\$189,526,060	303
304	May	2023	\$48,132,869	\$227,564,949	\$543,237	\$2,562,875	(\$12,113,618)	\$239,678,567	304
305	June	2023	\$49,715,674	\$277,280,622	\$661,916	\$3,342,923	(\$14,794,625)	\$292,075,247	305
306	July	2023	\$31,265,904	\$308,546,527	\$736,553	\$2,489,903	(\$16,547,974)	\$325,094,501	306
307	August	2023	\$43,448,978	\$351,995,505	\$840,274	\$2,956,189	(\$18,663,890)	\$370,659,394	307
308	September	2023	\$41,164,500	\$393,160,004	\$938,540	\$2,897,211	(\$20,622,561)	\$413,782,565	308
309	October	2023	\$41,565,699	\$434,725,703	\$1,037,765	\$2,854,776	(\$22,439,571)	\$457,165,274	309
310	November	2023	\$52,117,629	\$486,843,332	\$1,162,179	\$2,649,667	(\$23,927,060)	\$510,770,392	310
311	December	2023	\$140,024,906	\$626,868,238	\$1,496,442	\$2,714,874	(\$25,145,492)	\$652,013,730	311
312	January	2024	\$51,756,607	\$678,624,845	\$1,619,994	\$3,407,351	(\$26,932,849)	\$705,557,694	312
313	February	2024	\$43,138,875	\$721,763,720	\$1,722,974	\$3,176,332	(\$28,386,207)	\$750,149,928	313
314	March	2024	\$48,403,790	\$770,167,510	\$1,838,522	\$3,011,808	(\$29,559,494)	\$799,727,004	314
315	April	2024	\$39,958,431	\$810,125,941	\$1,933,910	\$2,978,084	(\$30,603,669)	\$840,729,610	315
316	May	2024	\$66,670,872	\$876,796,813	\$2,093,064	\$3,241,318	(\$31,751,922)	\$908,548,735	316
317	June	2024	\$49,273,298	\$926,070,111	\$2,210,688	\$3,248,993	(\$32,790,227)	\$958,860,338	317
318	July	2024	\$69,269,164	\$995,339,275	\$2,376,046	\$2,994,073	(\$33,408,255)	\$1,028,747,530	318
319	August	2024	\$37,492,332	\$1,032,831,607	\$2,465,546	\$3,242,569	(\$34,185,278)	\$1,067,016,884	319
320	September	2024	\$182,361,816	\$1,215,193,423	\$2,900,875	\$3,170,973	(\$34,455,375)	\$1,249,648,798	320
321	October	2024	\$73,559,889	\$1,288,753,312	\$3,076,475	\$2,856,252	(\$34,235,153)	\$1,322,988,465	321
322	November	2024	\$98,094,356	\$1,386,847,668	\$3,310,643	\$1,931,511	(\$32,856,020)	\$1,419,703,688	322
323	December	2024	\$49,254,051	\$1,436,101,719	\$3,428,221	\$1,901,329	(\$31,329,129)	\$1,467,430,847	323
324		13-Month Average:		\$981,960,322				\$1,013,163,327	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 Gross Plant Cost of Removal spend see WP_9-PlantAdditions 6, L. 149-172.

Accumulated Depreciation for Network Transmission Assets Prior Year: 2022 Input cells are shaded gold

1) Total Accumulated Depreciation for Network Transmission Functional Plant

Total Accumulated Depreciation for Network Transmission Functional Plant is the total of the Accumulated Depreciation related to 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 Prior Year - 1.

			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		
	FFR	C Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359			
<u>Line</u>	Month Month	Year Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Total</u>	<u>Source</u>	<u>Line</u>
100		2021	\$205,288	\$76,296,408	\$116,187,686	\$19,478,026	\$1,740,070,041	\$16,600,888	\$365,099,162	\$408,078,566	\$520,519,966	\$110,427,376	\$80,894,385	\$10,635,394		Line 200 + Line 300	100
101	January	2022	\$212,551	\$76,989,471	\$117,026,329	\$19,688,397	\$1,747,225,256	\$16,649,265	\$367,345,386	\$413,873,366	\$533,042,882	\$111,306,272	\$81,640,669	\$11,115,300		Line 201 + Line 301	101
102	February	2022	\$224,964	\$77,308,152	\$117,572,444	\$19,843,309	\$1,777,188,547	\$16,697,174	\$365,434,810	\$407,148,958	\$512,387,502	\$111,969,054	\$82,124,935	\$11,374,237	\$3,499,274,086	Line 202 + Line 302	102
103	March	2022	\$223,632	\$77,627,243	\$118,119,428	\$19,998,066	\$1,790,390,337	\$16,744,524	\$370,299,552	\$433,236,478	\$464,413,851	\$112,631,553	\$82,608,380	\$11,608,444	\$3,497,901,491	Line 203 + Line 303	103
104	April	2022	\$223,633	\$77,947,338	\$118,673,269	\$20,139,468	\$1,809,249,026	\$16,791,410	\$368,553,123	\$440,961,356	\$470,723,745	\$113,297,073	\$83,094,355	\$11,871,367	\$3,531,525,162	Line 204 + Line 304	104
105	May	2022	\$223,632	\$78,267,627	\$119,212,794	\$20,292,713	\$1,825,795,122	\$16,838,110	\$355,176,343	\$434,665,750	\$499,952,339	\$113,723,357	\$83,393,406	\$12,137,183	\$3,559,678,375	Line 205 + Line 305	105
106	June	2022	\$221,033	\$78,587,970	\$119,767,278	\$20,450,496	\$1,828,717,804	\$16,884,418	\$356,000,912	\$438,759,442	\$501,598,686	\$114,392,207	\$83,878,235	\$12,402,531	\$3,571,661,012	Line 206 + Line 306	106
107	July	2022	\$205,418	\$78,908,487	\$120,318,349	\$20,612,618	\$1,844,417,125	\$16,926,048	\$357,159,741	\$443,409,627	\$503,937,070	\$115,060,911	\$84,359,434	\$12,669,338	\$3,597,984,164	Line 207 + Line 307	107
108	August	2022	(\$17,656)	\$79,230,623	\$120,871,853	\$20,775,883	\$1,856,281,149	\$16,848,251	\$358,291,103	\$446,408,826	\$503,516,263	\$115,727,760	\$84,843,264	\$12,976,527	\$3,615,753,845	Line 208 + Line 308	108
109	September	2022	(\$21,148)	\$79,551,540	\$121,426,049	\$20,946,258	\$1,873,013,912	\$16,894,471	\$357,402,471	\$448,560,851	\$502,034,948	\$116,396,597	\$85,321,607	\$13,235,250	\$3,634,762,805	Line 209 + Line 309	109
110	October	2022	(\$21,884)	\$79,872,614	\$121,980,640	\$21,115,186	\$1,886,464,977	\$16,930,465	\$356,135,111	\$453,740,672	\$496,564,536	\$117,065,369	\$85,802,243	\$13,069,495	\$3,648,719,424	Line 210 + Line 310	110
111	November	2022	(\$22,029)	\$80,193,686	\$122,532,336	\$21,287,399	\$1,894,563,426	\$17,018,995	\$354,347,505	\$455,068,446	\$497,034,908	\$117,734,301	\$86,282,611	\$13,366,252	\$3,659,407,835	Line 211 + Line 311	111
112	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 212 + Line 312	112
113	13-Month Ave	erage	\$125,849	\$78,530,179	\$119,327,489	\$20,464,029	\$1,829,591,545	\$16,837,405	\$360,502,062	\$437,325,337	\$499,865,197	\$114,453,617	\$83,902,424	\$12,292,463	\$3,573,217,597		113

2) Accumulated Depreciation for Network Transmission Functional Plant - High Voltage

Accumulated Depreciation balances for Network Transmission High Voltage Functional Plant 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 amounts related to FERC Jurisdiction Transmission Plant that are eligible for inclusion 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.

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>	
															Total of Col 1-12	
	FE	RC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
<u>Line</u>	Month	<u>Year</u>	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Total</u>	<u>Line</u>
200	December	2021	\$117,087	\$36,299,687	\$62,311,187	\$6,830,513	\$584,897,560	\$2,367,287	\$244,020,243	\$24,685,326	\$220,693,126	\$66,329,558	\$36,199,236	\$4,630,645	1,289,381,455	200
201	January	2022	\$122,773	\$36,625,700	\$61,137,015	\$6,490,211	\$578,352,470	\$2,351,701	\$245,157,290	\$25,916,776	\$225,528,641	\$66,918,294	\$36,560,062	\$4,803,133	1,289,964,067	201
202	February	2022	\$130,000	\$36,777,919	\$61,351,910	\$6,533,721	\$588,602,524	\$2,357,157	\$243,844,468	\$25,403,505	\$217,370,915	\$67,371,496	\$36,760,236	\$4,908,519	1,291,412,370	202
203	March	2022	\$129,381	\$36,931,205	\$61,542,684	\$6,576,509	\$593,527,843	\$2,362,592	\$246,461,729	\$27,257,836	\$201,165,825	\$67,824,639	\$36,959,833	\$5,004,512	1,285,744,590	203
204	April	2022	\$129,828	\$37,083,107	\$61,735,620	\$6,618,059	\$599,932,692	\$2,368,040	\$245,246,387	\$28,064,250	\$203,609,206	\$68,282,771	\$37,161,581	\$5,110,627	1,295,342,169	204
205	May	2022	\$129,710	\$37,234,379	\$61,929,977	\$6,661,118	\$605,975,778	\$2,373,482	\$238,144,764	\$27,837,959	\$213,232,804	\$68,695,074	\$37,348,021	\$5,218,632	1,304,781,696	205
206	June	2022	\$128,172	\$37,386,721	\$62,131,719	\$6,705,748	\$608,057,388	\$2,378,917	\$238,422,955	\$28,326,370	\$213,756,796	\$69,156,263	\$37,548,115	\$5,333,978	1,309,333,144	206
207	July	2022	\$119,159	\$37,539,633	\$62,326,200	\$6,751,068	\$613,768,893	\$2,383,706	\$238,890,086	\$28,505,109	\$214,641,711	\$69,614,374	\$37,745,881	\$5,451,995	1,317,737,815	207
208	August	2022	(\$10,367)	\$37,693,087	\$62,523,947	\$6,798,370	\$618,430,253	\$2,372,309	\$239,342,167	\$28,673,731	\$214,344,615	\$70,071,489	\$37,944,138	\$5,588,415	1,323,772,155	208
209	September	2022	(\$12,417)	\$37,845,287	\$62,717,054	\$6,850,343	\$624,489,202	\$2,377,860	\$238,565,841	\$29,291,276	\$213,820,224	\$70,529,772	\$38,146,380	\$5,708,066	1,330,328,888	209
210	October	2022	(\$12,848)	\$37,997,423	\$62,914,443	\$6,869,998	\$629,694,403	\$2,382,112	\$237,485,782	\$29,953,160	\$211,811,872	\$70,988,091	\$38,344,973	\$5,656,990	1,334,086,400	210
211	November	2022	(\$12,935)	\$38,150,413	\$63,110,007	\$6,914,971	\$632,848,294	\$2,390,574	\$235,798,442	\$30,112,494	\$212,006,054	\$71,446,355	\$38,543,758	\$5,780,500	1,337,088,927	211
212	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	212
213	13-Month A	verage	\$72,705	\$37,360,423	\$62,217,531	\$6,735,980	\$608,728,581	\$2,373,967	\$240,538,321	\$27,846,005	\$213,218,333	\$69,154,102	\$37,527,512	\$5,309,810	1,311,083,271	213

	liction Transmiss		ble for inclusion in rate	_		verPlan, PG&E's fixed as case. The monthly bal	-				-	include only the am	ounts related to		
		<u>Col 1</u>	Col 2	Col 3	Col 4	<u>Col 5</u>	Col 6	<u>Col 7</u>	Col 8	Col 9	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	Col 13 Total of Col 1-12	
	ERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
Month December	<u>Year</u> 2021	ETP35001	ETP35002 \$39,996,721	ETP35201 \$53,876,499	ETP35202	ETP35301 \$1,155,172,481	\$14,233,601	ETP35400 \$121,078,919	ETP35500	ETP35600 \$299,826,840	ETP35700 \$44,097,818	ETP35800 \$44,695,149	ETP35900	<u>Total</u> \$2,175,111,731	
anuary	2021	\$88,201 \$89,778	\$40,363,771	\$55,889,313	\$12,647,513 \$13,198,186	\$1,168,872,786	\$14,297,563	\$122,188,095	\$383,393,240 \$387,956,590	\$307,514,242	\$44,387,978	\$45,080,607	\$6,004,749 \$6,312,166	\$2,206,151,076	
ebruary	2022	\$94,964	\$40,530,233	\$56,220,534	\$13,309,589	\$1,188,586,023	\$14,340,017	\$121,590,342	\$381,745,453	\$295,016,588	\$44,597,557	\$45,364,699	\$6,465,718	\$2,200,151,070	
∕arch	2022	\$94,251	\$40,696,039	\$56,576,744	\$13,421,557	\$1,196,862,494	\$14,381,932	\$123,837,823	\$405,978,642	\$263,248,026	\$44,806,914	\$45,648,547	\$6,603,931	\$2,212,156,901	
pril	2022	\$93,805	\$40,864,230	\$56,937,649	\$13,521,409	\$1,209,316,334	\$14,423,370	\$123,306,736	\$412,897,106	\$267,114,539	\$45,014,302	\$45,932,774	\$6,760,739	\$2,236,182,993	
1ay	2022	\$93,922	\$41,033,248	\$57,282,818	\$13,631,594	\$1,219,819,345	\$14,464,628	\$117,031,579	\$406,827,792	\$286,719,535	\$45,028,283	\$46,045,386	\$6,918,551	\$2,254,896,680	
ine	2022	\$92,861	\$41,201,249	\$57,635,559	\$13,744,747	\$1,220,660,416	\$14,505,501	\$117,577,956	\$410,433,071	\$287,841,890	\$45,235,945	\$46,330,119	\$7,068,553	\$2,262,327,867	
ıly	2022	\$86,258	\$41,368,854	\$57,992,149	\$13,861,550	\$1,230,648,232	\$14,542,342	\$118,269,656	\$414,904,518	\$289,295,358	\$45,446,537	\$46,613,552	\$7,217,343	\$2,280,246,349	
ugust	2022	(\$7,289)	\$41,537,536	\$58,347,906	\$13,977,513	\$1,237,850,895	\$14,475,942	\$118,948,937	\$417,735,095	\$289,171,648	\$45,656,271	\$46,899,126	\$7,388,112	\$2,291,981,691	
eptembe	2022	(\$8,732)	\$41,706,253	\$58,708,994	\$14,095,915	\$1,248,524,710	\$14,516,611	\$118,836,630	\$419,269,576	\$288,214,724	\$45,866,824	\$47,175,227	\$7,527,184	\$2,304,433,917	
ctober	2022	(\$9,037)	\$41,875,192	\$59,066,197	\$14,245,188	\$1,256,770,574	\$14,548,353	\$118,649,329	\$423,787,512	\$284,752,664	\$46,077,278	\$47,457,270	\$7,412,505	\$2,314,633,024	
lovembe	2022	(\$9,094)	\$42,043,273	\$59,422,329	\$14,372,428	\$1,261,715,132	\$14,628,421	\$118,549,063	\$424,955,952	\$285,028,854	\$46,287,946	\$47,738,853	\$7,585,752	\$2,322,318,908	
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	
3-Month	Average	\$53,144	\$41,169,756	\$57,109,957	\$13,728,049	\$1,220,862,964	\$14,463,438	\$119,963,741	\$409,479,332	\$286,646,865	\$45,299,515	\$46,374,912	\$6,982,653	\$2,262,134,326	
Month ecember	<u>Year</u> 2021	Total CGI \$334,009,023	High Voltage \$121,844,421	Low Voltage \$212,164,602 S	ee WP_10-AccDep 4,	L. 122, Col 1 and Col 2	from annual update f	for Prior Year minus 1							
					aa MP 10-AccDan 4	1 122 Col 1 and Col 2	from annual undate f	for Prior Voor minus 1							
December	2021	\$404,171,227	\$121,844,421			L. 122, Col 1 and Col 2	•	of Prior real fillings 1							
Average	2022	\$369,090,125	\$131,611,598		ine 400 + Line 401)/2										
	lakad Dawasiaki	n for Corporate Servi													
-				esidual Common, Ger											
•			ces (Gas and Electric) Reservices (Gas and Elec				d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
-							d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
-		calances for Corporate	e Services (Gas and Elec	tric) Residual CGI Plan	t are extracted from I	PowerPlan, PG&E's fixe <u>Col 5</u> ol 3 * 24-Allocators,	d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
		palances for Corporate	e Services (Gas and Elec <u>Col 2</u>	ctric) Residual CGI Plan Col 3 Col 1 * Col 2	t are extracted from I	PowerPlan, PG&E's fixe <u>Col 5</u>	d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
-		calances for Corporate	Col 2 24-Allocators, L. 113	ctric) Residual CGI Plan Col 3 Col 1 * Col 2	t are extracted from I Col 4 Col 3 * 24- C	PowerPlan, PG&E's fixe <u>Col 5</u> ol 3 * 24-Allocators,	d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
		calances for Corporate Col 1 Note 2	Col 2 24-Allocators, L. 113 Network	ctric) Residual CGI Plan Col 3 Col 1 * Col 2 Network	t are extracted from I Col 4 Col 3 * 24- C	PowerPlan, PG&E's fixe <u>Col 5</u> ol 3 * 24-Allocators,	d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
Accumula	ed Depreciation	Col 1 Note 2 Total PG&E	Col 2 24-Allocators, L. 113 Network Transmission	ctric) Residual CGI Plan Col 3 Col 1 * Col 2 Network Transmission	t are extracted from I Col 4 Col 3 * 24- C Allocators, L. 126	PowerPlan, PG&E's fixe Col 5 ol 3 * 24-Allocators, L. 127	d asset system of rec	ord, by querying by As	set Class, FERC Accoun	t and UCC.					
Accumula Month	ed Depreciation Year	Col 1 Note 2 Total PG&E Residual CGI	Col 2 24-Allocators, L. 113 Network Transmission O&M Labor Factor	Col 3 Col 1 * Col 2 Network Transmission Corporate CGI	t are extracted from I Col 4 Col 3 * 24- C Allocators, L. 126 High Voltage	Col 5 Ol 3 * 24-Allocators, L. 127 Low Voltage									
Accumula	ed Depreciation Year	Col 1 Note 2 Total PG&E	Col 2 24-Allocators, L. 113 Network Transmission	ctric) Residual CGI Plan Col 3 Col 1 * Col 2 Network Transmission	t are extracted from I Col 4 Col 3 * 24- C Allocators, L. 126	Col 5 ol 3 * 24-Allocators, L. 127 Low Voltage \$63,453,933 So		L. 122, Col 11 from an							

\$7,599,782 (Line 600 + Line 601)/2

602 Average

\$85,280,095

\$11,562,017

\$3,962,235

602

Accumulated Depreciation for Network Transmission Assets Prior Year: 2022

Input cells are shaded gold

7) Total Accumulated Depreciation for Network Transmission Common, General and Intangible (CGI) Plant

Total Accumulated Depreciation balances for Network Transmission CGI Plant is the total of the amount related to Direct Assigned CGI Plant (Section 4) and amounts related to Residual CGI Plant (Sections 5-6) allocated to Network Transmission using labor allocation factors.

		<u>Col 1</u>	<u>Col 2</u>	Col 3		
		Total of	Total of	Total of		
		Sections 4-6	Sections 4-6	Sections 4-6		
<u>Line</u> <u>Month</u>	<u>Year</u>	<u>Total CGI</u>	High Voltage	Low Voltage	<u>Source</u>	
700 December	2021	\$441,023,852	\$158,517,772	\$282,506,080	Line 400 + Line 500 + Line 600	
701 December	2022	\$524,311,044	\$182,549,982	\$341,761,062	Line 401 + Line 501 + Line 601	
702 Average		\$482,667,448	\$170,533,877	\$212 122 571	(Line 700 + Line 701)/2	

1) Accumulated Depreciation for Direct Assigned CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Prior Year amounts by Functional Area, see WP_10-AccDep 4, L. 122, cols 1 and 2. 2) Accumulated Depreciation for Corporate Residual (Gas and Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 11. 3) Accumulated Depreciation for Corporate Residual (Electric) CGI Plant is related to Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Area only. For Prior Year amount, see WP_10-AccDep 4, L. 122, col 12.

	Network Transmissic		pense												Prior Year: 2022
	1) Depreciation Expe	onse for Network T	ransmission Function	al Diant											
					ed asset system of red	cord, by querying by Ass	set Class. It is then allo	ocated to UCC and Fu	nctional Areas based (on Prior Year ending p	olant balances.				
						amounts related to Hig				-					
		<u>Col 1</u>	Col 2	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	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> Total of Col 1-12	
<u>Line</u>	FERC Account: <u>Voltage</u>	350.01 <u>ETP35001</u>	350.02 <u>ETP35002</u>	352.01 <u>ETP35201</u>	352.02 <u>ETP35202</u>	353.01 <u>ETP35301</u>	353.02 <u>ETP35302</u>	354 <u>ETP35400</u>	355 <u>ETP35500</u>	356 <u>ETP35600</u>	357 <u>ETP35700</u>	358 <u>ETP35800</u>	359 <u>ETP35900</u>	<u>Total</u>	<u>Li</u> i
	High Voltage	\$0		\$2,869,693	\$594,218	\$83,847,768	\$47,318	\$12,267,860	\$4,265,501	\$26,379,977	\$5,437,601	\$2,333,281	\$1,480,027	\$141,347,851	10
101 102	Low Voltage Total	\$0 \$0		\$3,712,027 \$6,581,720	\$1,370,650 \$1,964,868	\$152,020,301 \$235,868,070	\$311,837 \$359,155	\$11,679,470 \$23,947,329	\$69,378,777 \$73,644,278	\$42,911,447 \$69,291,423	\$2,534,355 \$7,971,957	\$3,270,947 \$5,604,228	\$1,749,627 \$3,229,654	\$290,940,680 \$432,288,531	10 10
102		Ų.	43,023,043	40,301,720	¥2,304,000	Ψ233,000,070	4000,100	423,347,323	ψ/3/3-1/2/3	403,231,423	<i>\(1,31 \)</i>	43,00-1,220	43,223,63 4	ψ-132)230)331	-
		e for Direct Assigne		d from PowerPlan, Po		em of record, by queryi	ng by Asset Class. It is	s then allocated to UC	C and Functional Area	as based on Prior Year	ending plant balance	es.			
		<u>Col 1</u> Col 2 + Col 3	<u>Col 2</u> Note 1	<u>Col 3</u> Note 1											
<u>Line</u> 200	<u>Year</u> 2022	<u>Total CGI</u> \$77,684,669	High Voltage \$26,323,536	Low Voltage \$51,361,134											<u>Li</u> ; 20
			Services (Gas and Electric			ingible (CGI) Plant erPlan, PG&E's fixed ass	at avetors of vaccord	hu au amina hu Accat		and to LICC and Frient	anal Araas basad an I	Duian Vaan andina nla	t halanaa		
	Depreciation Expense	e for Corporate se	rvices (das and Electric	.) Residual CGI Plant I	s extracted from Pow	er Platt, PGQE S fixed ass	et system of record,	by querying by Asset	Class. It is then allocat	ed to occ and Functi	onai Areas based on i	Prior real ending plai	it balances.		
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	Col 5									
		Note 2	24-Allocators, L. 113	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127									
					, = . = .	, 									
		Total PG&E Corporate	Network Transmission	Transmission Allocation of	High Voltage	Low Voltage									
<u>Line</u>	<u>Year</u>	Residual CGI	O&M Labor Factor	Corporate CGI	Corporate CGI	Corporate CGI									<u>Lii</u> 30
300	2022	\$269,126,509	9.59%	\$25,807,211	\$8,843,979	\$16,963,232									30
			Services (Electric) Res rvices (Electric) Residua			.GI) Plant G&E's fixed asset syster	m of record, by query	ring by Asset Class. It i	s then allocated to UC	CC and Functional Are	as based on Prior Yea	ır ending plant balanc	es.		
		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Col 4	Col 5									
		Note 3	24-Allocators, L. 112	Col 1 * Col 2	Col 3 * 24- Allocators, L. 126	Col 3 * 24- Allocators, L. 127									
		Electric	Network Transmission	Transmission Allocation of	High Voltage	Low Voltage									
<u>Line</u> 400	<u>Year</u> 2022	Residual CGI \$3,874,902	O&M Labor Factor 13.56%	Electric CGI \$525,348	Electric CGI \$180,034	Electric CGI \$345,314									<u>Li</u> 40
			work Transmission Cor			ect Assigned CGI Plant (S	inction 2) and amount	te rolated to Decideral	CGI Plant (Spatiana 2	A) allocated to Native	ark Transmission	g labor allocation fort	ors		
	Total Depreciation EX	vhense ioi mermon	k Transiiiissiuli Cui Plai	incis the total of the a	imount related to DIFE	ect Assigned Col Pidiil (S	eccion 2) and amoun	its related to Residual	COI FIAIIL (SECTIONS 3-	+) anocated to NetWO	n i i ansinission usinį	g ianoi allocation idet	UI 3.		

<u>Line</u> 500

Calculation of Depreciation Expense Rate Adjustment for Proposed Depreciation Rates

<u>Col 3</u>

Total of

Sections 2-4

\$68,669,680 Line 200 + Line 300 + Line 400

Total of

Sections 2-4

\$35,347,548

<u>Col 1</u> Total of

Sections 2-4

\$104,017,228

2022

The following sections (Sections 6-9) are used to calculate the Depreciation Expense Rate Adjustment, which is a method to account for the potential difference in the Base TRR that would result from changing the depreciation rates for Network Transmission Functional Plant.

The Depreciation Expense Rate Adjustment factors into the Base TRR only in filings where there are proposed depreciation rates for the rate year that are different from the rates used to record depreciation expense in the Prior Year.

Network Transmission Depreciation Expense Prior Year: 2022

Input cells are shaded gold

	_			_
C) Tatal	Motucele'	Transmission	Eupotional	Dlant
oi iotai	NELWOIK	11 alisiilissioii	runcuonai	Pidiil

Total Network Transmission Functional Plant Prior Year balances are from 7-PlantInService, L. 101-112.

			<u>Col 1</u> 7-PlantInService	<u>Col 2</u> 7-PlantInService	<u>Col 3</u> 7-PlantInService	<u>Col 4</u> 7-PlantInService	<u>Col 5</u> 7-PlantInService	<u>Col 6</u> 7-PlantInService	<u>Col 7</u> 7-PlantInService	<u>Col 8</u> 7-PlantInService	<u>Col 9</u> 7-PlantInService	<u>Col 10</u> 7-PlantInService	<u>Col 11</u> 7-PlantInService	<u>Col 12</u> 7-PlantInService	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		
<u>Line</u>	<u>Month</u>	<u>Year</u>	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	<u>ETP35400</u>	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Total</u>	<u>Line</u>
600	January	2022	\$83,668,291	\$210,242,377	\$363,978,809	\$108,971,777	\$7,536,364,530	\$35,991,450	\$1,042,130,554	\$2,211,040,493	\$2,386,266,086	\$520,059,211	\$282,790,466	\$165,949,028	\$14,947,453,071	600
601	February	2022	\$83,773,914	\$210,432,772	\$363,081,147	\$108,983,562	\$7,550,640,866	\$35,992,354	\$1,032,595,811	\$2,228,107,287	\$2,420,922,917	\$520,108,065	\$282,791,264	\$166,197,061	\$15,003,627,019	601
602	March	2022	\$85,296,017	\$210,701,043	\$363,504,243	\$109,132,222	\$7,559,868,209	\$35,992,352	\$1,037,098,813	\$2,234,979,699	\$2,411,265,605	\$520,166,480	\$282,997,499	\$168,300,357	\$15,019,302,539	602
603	April	2022	\$92,371,233	\$210,937,418	\$363,830,202	\$110,047,068	\$7,591,821,912	\$35,973,644	\$1,034,650,793	\$2,257,391,804	\$2,450,448,699	\$522,769,864	\$282,435,655	\$169,280,206	\$15,121,958,498	603
604	May	2022	\$94,673,185	\$211,078,729	\$364,048,065	\$110,794,960	\$7,617,166,066	\$35,973,646	\$1,022,318,469	\$2,269,311,326	\$2,506,482,777	\$522,597,272	\$282,517,177	\$169,901,273	\$15,206,862,947	604
605	June	2022	\$94,809,400	\$211,132,516	\$363,580,782	\$112,787,175	\$7,605,118,827	\$35,973,656	\$1,023,321,523	\$2,287,220,558	\$2,530,758,592	\$524,968,166	\$282,715,294	\$171,062,777	\$15,243,449,266	605
606	July	2022	\$94,940,467	\$211,231,613	\$363,726,447	\$114,024,499	\$7,611,923,010	\$35,989,539	\$1,025,470,775	\$2,302,162,631	\$2,564,087,393	\$524,953,455	\$283,098,366	\$171,479,637	\$15,303,087,832	606
607	August	2022	\$95,064,535	\$211,324,176	\$363,652,628	\$114,954,306	\$7,656,548,691	\$35,989,549	\$1,026,343,055	\$2,316,615,680	\$2,603,819,603	\$525,030,177	\$283,623,103	\$172,696,619	\$15,405,662,121	607
608	September	2022	\$94,780,250	\$211,480,220	\$363,885,232	\$121,230,490	\$7,677,420,001	\$35,989,552	\$1,020,412,251	\$2,333,265,590	\$2,629,508,490	\$525,052,227	\$282,045,654	\$175,259,555	\$15,470,329,512	608
609	October	2022	\$94,858,310	\$211,563,307	\$363,922,753	\$119,864,984	\$7,675,974,348	\$35,989,555	\$1,032,276,234	\$2,358,792,565	\$2,642,141,558	\$525,077,515	\$282,075,843	\$179,507,572	\$15,522,044,546	609
610	November	2022	\$94,929,933	\$211,585,818	\$364,060,321	\$121,499,388	\$7,672,256,593	\$35,989,559	\$1,049,103,391	\$2,376,039,949	\$2,681,525,513	\$525,074,847	\$282,021,366	\$179,834,493	\$15,593,921,172	610
611	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	611

7) 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 listed below are annual rates.

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	
	Note 4	Note 5	12-DepRates,	12-DepRates,	12-DepRates,								
	Note 4	Note 5	L. 100	L. 101	L. 102	L. 103	L. 104	L. 105	L. 106	L. 107	L. 108	L. 109	
<u>Line</u>	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Line</u>
700 Proposed Depreciation Rates	0.00%	1.83%	1.63%	1.71%	3.13%	1.66%	2.30%	3.16%	2.72%	1.53%	1.99%	1.86%	612

8) 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 1 Section 6 *	Col 2 Section 6 *	Col 3 Section 6 *	Col 4 Section 6 *	Col 5 Section 6 *	Col 6 Section 6 *	Col 7 Section 6 *	Col 8 Section 6 *	Col 9 Section 6 *	Col 10 Section 6 *	Col 11 Section 6 *	Col 12 Section 6 *	<u>Col 13</u> Total of Col 1-12	
			(Section 7)/12	(Section 7)/12	(Section 7)/12											
	FERC Account:		350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359		
<u>Line</u>	<u>Month</u>	<u>Year</u>	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	<u>Total</u>	<u>Line</u>
800	January	2022	\$0	\$320,620	\$494,405	\$155,648	\$19,663,631	\$49,818	\$1,996,548	\$5,815,036	\$5,416,824	\$662,642	\$468,961	\$257,498	\$35,301,631	800
801	February	2022	\$0	\$320,910	\$493,185	\$155,665	\$19,700,880	\$49,819	\$1,978,281	\$5,859,922	\$5,495,495	\$662,704	\$468,962	\$257,882	\$35,443,708	801
802	March	2022	\$0	\$321,319	\$493,760	\$155,877	\$19,724,956	\$49,819	\$1,986,908	\$5,877,997	\$5,473,573	\$662,779	\$469,304	\$261,146	\$35,477,439	802
803	April	2022	\$0	\$321,680	\$494,203	\$157,184	\$19,808,329	\$49,794	\$1,982,218	\$5,936,940	\$5,562,519	\$666,096	\$468,372	\$262,666	\$35,710,001	803
804	May	2022	\$0	\$321,895	\$494,499	\$158,252	\$19,874,456	\$49,794	\$1,958,592	\$5,968,289	\$5,689,716	\$665,876	\$468,508	\$263,630	\$35,913,505	804
805	June	2022	\$0	\$321,977	\$493,864	\$161,098	\$19,843,023	\$49,794	\$1,960,513	\$6,015,390	\$5,744,822	\$668,897	\$468,836	\$265,432	\$35,993,646	805
806	July	2022	\$0	\$322,128	\$494,062	\$162,865	\$19,860,776	\$49,816	\$1,964,631	\$6,054,688	\$5,820,478	\$668,878	\$469,471	\$266,079	\$36,133,872	806
807	August	2022	\$0	\$322,269	\$493,961	\$164,193	\$19,977,212	\$49,816	\$1,966,302	\$6,092,699	\$5,910,670	\$668,976	\$470,342	\$267,968	\$36,384,408	807
808	September	2022	\$0	\$322,507	\$494,277	\$173,158	\$20,031,668	\$49,816	\$1,954,940	\$6,136,489	\$5,968,984	\$669,004	\$467,726	\$271,944	\$36,540,513	808
809	October	2022	\$0	\$322,634	\$494,328	\$171,207	\$20,027,896	\$49,816	\$1,977,669	\$6,203,624	\$5,997,661	\$669,036	\$467 <i>,</i> 776	\$278,536	\$36,660,185	809
810	November	2022	\$0	\$322,668	\$494,515	\$173,542	\$20,018,196	\$49,816	\$2,009,907	\$6,248,985	\$6,087,063	\$669,033	\$467,685	\$279,043	\$36,820,454	810
811	December	2022	\$0	\$321,882	\$493,346	\$179,072	\$20,108,259	\$49,816	\$2,035,079	\$6,264,255	\$6,097,511	\$667,275	\$467,476	\$288,827	\$36,972,796	811
812	Total		\$0	\$3,862,489	\$5,928,405	\$1,967,760	\$238,639,282	\$597,731	\$23,771,591	\$72,474,314	\$69,265,316	\$8,001,197	\$5,623,419	\$3,220,652	\$433,352,157	812

900

901

9) 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.

900 Calculated Depreciation Expense for Recorded Plant Using Proposed Rates \$433,352,157 Section 8, Line 812, col 13

901 Total Prior Year Recorded Depreciation Expense \$432,288,531 Section 1, Line 102, col 13 902 Depreciation Expense Rate Adjustment **\$1,063,626** Line 900 minus Line 901

1) Network Transmission Direct Assigned CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves only Network Transmission. For Depreciation Expense amounts by Functional Area for Direct Assigned CGI Plant, see WP_11-Depreciation 3, L. 122, Cols 1 and 2. 2) Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves all PG&E Gas and Electric Functional Areas. For Depreciation Expense for Corporate Residual (Gas and Electric) CGI Plant, see WP_11-Depreciation 3, L. 122, Col 11.

3) Corporate Residual (Electric) CGI Plant is Plant in FERC Accounts 389-399 or 301-303 that serves PG&E Electric Functional Areas only. For Depreciation Expense for Corporate Residual (Electric) CGI Plant, see WP_11-Depreciation 3, L. 122, Col 12. 4) Account 350.01 - Land is not depreciated in the TO rate case.

5) ETP35002 - Land Rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant. (see 12-DepRates, L. 110, col 10)

DEPRECIATION RATES (Note 1) Rate Year: 2024

					<u>Col 1</u>	Col 2	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	
					7-PlantInService, L. 112, Col 3-12		Col 1 x Col 2	10-AccDep, L. 112, Col 3-12	Col 1 - Col 3 - Col 4			Col 1 x Col 9				
					ORIGINAL		NET SALVAGE	воок	FUTURE	SURVIVOR	REMAINING	ANNUAL AC	CRUAL			
<u>Line</u>	<u>Func</u>	FERC Account	Asset Class	Asset Class Description	COST	PCT.	AMOUNT	RESERVE	ACCRUALS	CURVE	LIFE	AMOUNT	RATE	LIFE RATE	COR RATE	<u>Line</u>
100	ETP	352.01	ETP35201	STRUCTURES AND IMPROVEMENTS	\$363,199,302	(20)	(\$72,639,860)	\$117,568,898	\$318,270,265	5 70 - R3	57.45	\$5,920,149	1.63%	1.33%	0.31%	100
101	ETP	352.02	ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT	\$125,371,516	(20)	(\$25,074,303)	\$21,404,561	\$129,041,258	3 70 - R3	63.80	\$2,148,868	1.71%	1.41%	0.30%	101
102	ETP	353.01	ETP35301	STATION EQUIPMENT	\$7,706,774,272	(60)	(\$4,624,064,563)	\$1,911,313,359	\$10,419,525,476	6 46 - R2	37.87	\$241,299,102	3.13%	2.13%	1.00%	102
103	ETP	353.02	ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS	\$35,989,562	(5)	(\$1,799,478)	\$17,062,250	\$20,726,790) 55 - R1.5	34.30	\$597,787	1.66%	1.54%	0.12%	103
104	ETP	354	ETP35400	TOWERS AND FIXTURES	\$1,062,242,406	(100)	(\$1,062,242,406)	\$355,281,588	\$1,769,203,224	1 75 - R4	57.03	\$24,420,953	2.30%	1.19%	1.11%	104
105	ETP	355	ETP35500	POLES AND FIXTURES	\$2,381,845,833	(80)	(\$1,905,476,667)	\$461,317,047	\$3,826,005,453	3 54 - R1.5	46.49	\$75,171,055	3.16%	1.71%	1.44%	105
106	ETP	356	ETP35600	OVERHEAD CONDUCTORS AND DEVICES	\$2,686,127,974	(110)	(\$2,954,740,771)	\$492,520,870	\$5,148,347,875	65 - R2	51.91	\$73,170,126	2.72%	1.36%	1.36%	106
107	ETP	357	ETP35700	UNDERGROUND CONDUIT	\$523,695,481	0	\$0	\$118,165,189	\$405,530,292	2 65 - R4	54.80	\$8,007,304	1.53%	1.52%	0.01%	107
108	ETP	358	ETP35800	UNDERGROUND CONDUCTORS AND DEVICES	\$281,894,975	(10)	(\$28,189,498)	\$86,487,993	\$223,596,480) 55 - R3	43.69	\$5,609,710	1.99%	1.76%	0.23%	108
109	ETP	359	ETP35900	ROADS AND TRAILS	\$186,139,562	(10)	(\$18,613,956)	\$13,340,698	\$191,412,820	0 60 - R1.5	52.76	\$3,465,919	1.86%	1.65%	0.22%	109
110		TOTAL TRANS	MISSION PLAN	Г	\$15,353,280,883		(\$10,692,841,502)	\$3,594,462,453	\$22,451,659,932	2		\$439,810,971	2.86%	1.83%	1.03%	110
														(Note 3)		

•	MMON, GENERAL AND INTANGIB	LE (CGI) PLANT (Note 4)		
			DEPRECIATION	
<u>ine</u> Func	c FERC Account Asset Class	Asset Class Description	ACCRUAL RATES	
<u>ine Func</u> 200	CMP30101	ORGANIZATION - COMMON PLANT	0.00	
201	CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT	0.00	
202	CMP30301	MISCELLANEOUS INTANGIBLE PLANT	3.39	
203	CMP30302	SOFTWARE	17.36	
204	CMP30304	SOFTWARE CIS	9.01	
205	CMP38901	LAND - COMMON PLANT	0.00	
06 06	CMP38902	LAND RIGHTS	2.58	
)7	CMP39000	STRUCTURES AND IMPROVEMENTS	1.97	
8	CMP39001	COMM PLANT: LEASEHOLD IMPR	20.00	
9	CMP39101	OFFICE MACHINES	27.31	
.0	CMP39102	PC HARDWARE	14.17	
.1	CMP39103	OFFICE FURNITURE AND EQUIPMENT	7.50	
2	CMP39104	OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED	27.31	
3	CMP39201	TRANSPORTATION EQUIPMENT - AIR	1.36	
4	CMP39202	TRANSPORTATION EQUIPMENT - CLASS P	13.48	
5	CMP39203	TRANSPORTATION EQUIPMENT - CLASS C2	9.92	
5	CMP39204	TRANSPORTATION EQUIPMENT - CLASS C4	10.13	
7	CMP39205	TRANSPORTATION EQUIPMENT - CLASS T1	10.13	
, 8	CMP39206	TRANSPORTATION EQUIPMENT - CLASS T3	9.10	
)	CMP39207	TRANSPORTATION EQUIPMENT - CLASS T4	6.82	
·)	CMP39208	TRANSPORTATION EQUIPMENT - VESSELS	4.15	
,	CMP39209	TRANSPORTATION EQUIPMENT - TRAILERS	3.07	
2	CMP39300	STORES EQUIPMENT	6.25	
3	CMP39400	TOOLS, SHOP AND GARAGE EQUIPMENT	3.34	
4	CMP39500	LABORATORY EQUIPMENT	7.77	
5	CMP39600	POWER OPERATED EQUIPMENT	6.45	
6	CMP39701	COMMUNICATION EQUIPMENT - NON-COMPUTER	14.45	
7	CMP39702	COMMUNICATION EQUIPMENT - COMPUTER	20.47	
3	CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS	15.25	
)	CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.61	
)	CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.79	
1	CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	5.14	
2	CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	0.83	
3	CMP39707 CMP39708	AMI COMMUNICATION NETWORK	4.87	
4	CMP39800	MISCELLANEOUS EQUIPMENT	5.36	
	CMP39800 CMP39900	OTHER TANGIBLE PROPERTY	0.21	
5 6	EGP38901	LAND	0.00	
, 7	EGP38902	LAND RIGHTS	2.99	
8	EGP39000	STRUCTURES AND IMPROVEMENTS	1.58	
9	EGP39100	OFFICE FURNITURE AND EQUIPMENT	5.93	
,)	EGP39400	TOOLS, SHOP AND WORK EQUIPMENT	3.94	
	EGP39500	LABORATORY EQUIPMENT	4.74	
1 2	EGP39500 EGP39600	POWER OPERATED EQUIPMENT	7.89	
3	EGP39700	COMMUNICATION EQUIPMENT	6.92	
	EGP39708	AMI COMMUNICATION NETWORK	4.96	
14 15	EGP39800	MISCELLANEOUS EQUIPMENT	6.85	
45 46	EIP30201	FRANCHISES AND CONSENTS	2.40	
	EIP30201 EIP30301	USBR - LIMITED TERM ELECTRIC	0.00	
247	EIP30301	COMPUTER SOFTWARE	20.42	

Notes:

1) Depreciation Rates in this Schedule cannot be changed without FERC authorization from a Section 205 or 206 filing.

2) Depreciation Rates in Cols 9, 10, and 11 are settled rates. Please see the the Offer of Settlement from PG&E's October 15, 2020 global settlement filing.

3) Account 350.02-Land Rights, was calculated by using the composite depreciation rate excluding net salvage for transmission plant, as of December 31, 2017, to arrive at the stated rate shown (Line 110, col 10). This rate cannot be changed absent a section 205 or 206 filing. 4) See CPUC Decision 20-12-005. In the event the CPUC modifies these depreciation rates in the future, pursuant to the Protocols, PG&E will make a single issue filing at FERC to modify these rates.

1) Calculation of Materials and Supplies

Materials and Supplies balances are recorded in FERC Account 154.

			<u>Col 1</u>	Col 2	<u>Col 3</u>	<u>Col 4</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	
<u>Line</u>	<u>Month</u>	<u>Year</u>	Materials & Supplies	Transmission	<u>Voltage</u>	<u>Voltage</u>	<u>Line</u>
100	December	2021	\$552,298,302	\$90,974,457	\$31,176,410	\$59,798,047	100
101	January	2022	\$564,783,471	\$91,924,106	\$31,501,849	\$60,422,256	101
102	February	2022	\$574,682,220	\$91,973,233	\$31,518,685	\$60,454,548	102
103	March	2022	\$588,948,417	\$91,947,228	\$31,509,773	\$60,437,455	103
104	April	2022	\$604,137,329	\$92,350,284	\$31,647,898	\$60,702,386	104
105	May	2022	\$615,409,862	\$89,109,405	\$30,537,268	\$58,572,137	105
106	June	2022	\$614,743,670	\$88,120,388	\$30,198,338	\$57,922,050	106
107	July	2022	\$626,365,737	\$90,877,743	\$31,143,267	\$59,734,476	107
108	August	2022	\$654,666,818	\$96,836,444	\$33,185,279	\$63,651,165	108
109	September	2022	\$666,037,934	\$95,538,069	\$32,740,333	\$62,797,735	109
110	October	2022	\$682,317,107	\$97,328,714	\$33,353,977	\$63,974,737	110
111	November	2022	\$720,967,138	\$103,100,375	\$35,331,891	\$67,768,484	111
112	December	2022	\$751,427,249	\$107,423,252	\$36,813,316	\$70,609,937	112
113	13-Month Average		\$632,060,404	\$94,423,361	\$32,358,330	\$62,065,032	113

2) Calculation of Prepayments

Prepaid property insurance is allocated to Electric Transmission Network (ETN) based on plant ratios. Prepaid liability insurance is allocated to ETN based on a 40% plant, 60% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	
	Data Source:		FF1 111, L. 57, col c	Note 3	col 3 - col 4	Note 4	Note 5	Note 6	
				Less:		Detail	of Adjusted Total Prepai	ids	
			Total Company		-				
<u>Line</u>	<u>Month</u>	<u>Year</u>	Prepayments	Direct Assignments	Adjusted Total	Property Insurance	Liability Insurance	Misc.	<u>Line</u>
200	December	2021	\$520,256,195	\$36,907,971	\$483,348,223	\$5,341,192	\$329,276,041	\$148,730,990	200
201	January	2022	\$503,762,534	\$38,798,088	\$464,964,446	\$2,786,957	\$275,211,805	\$186,965,684	201
202	February	2022	\$423,722,926	\$13,382,736	\$410,340,190	\$573,395	\$221,147,569	\$188,619,225	202
203	March	2022	\$370,427,559	\$5,552,605	\$364,874,955	\$22,333,895	\$167,083,333	\$175,457,726	203
204	April	2022	\$801,359,204	\$5,299,741	\$796,059,463	\$26,738,852	\$489,152,894	\$280,167,716	204
205	May	2022	\$671,198,935	\$5,046,877	\$666,152,058	\$26,679,850	\$413,909,531	\$225,562,677	205
206	June	2022	\$559,367,165	\$6,571,160	\$552,796,004	\$23,791,903	\$339,101,911	\$189,902,190	206
207	July	2022	\$1,010,206,676	\$6,318,297	\$1,003,888,379	\$20,903,956	\$765,544,291	\$217,440,131	207
208	August	2022	\$930,491,659	\$7,871,450	\$922,620,210	\$18,016,010	\$690,736,672	\$213,867,528	208
209	September	2022	\$834,413,543	\$9,623,468	\$824,790,075	\$15,128,063	\$615,929,052	\$193,732,961	209
210	October	2022	\$743,906,227	\$9,370,604	\$734,535,623	\$12,240,116	\$541,121,432	\$181,174,075	210
211	November	2022	\$673,741,746	\$9,117,740	\$664,624,006	\$9,352,170	\$466,313,812	\$188,958,024	211
212	December	2022	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	212

							40% Plant / 60%		
	Allocation Method from Total C	ompany to Electric Transmission	on Network			Plant Ratio	Labor Average	Labor Ratio	
213	Allocation Factor	24-Allocators, L. 116, L. 135,	L. 113			16.08%	12.19%	9.59%	213
		(Sum Line 200 to Line							
214	a) 13 Month Avg Calculation	212) / 13	\$662,601,540	\$12,671,999	\$649,929,540	\$14,642,353	\$438,925,734	\$196,361,454	214
215	Allocated Prepayments	Line 213 * Line 214			\$74,671,364	\$2,354,627	\$53,487,148	\$18,829,589	215
216	b) EOY Calculation	Line 212	\$570,965,645	\$10,875,252	\$560,090,393	\$6,464,223	\$391,506,193	\$162,119,977	216
217	Allocated Prepayments	Line 213 * Line 216			\$64,294,234	\$1,039,507	\$47,708,639	\$15,546,088	217

Notes:

Note 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.

Note 2: PG&E's supply chain management team uses specific material codes to assign recorded inventory balances to Network Transmission.

Note 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.

Note 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.

Note 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.

Note 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 month-end recorded balances in col 8.

	Input cells are shaded gold								Prior fear: 2022	
	part cons are shaded Bord									
	1) Summary of Accumulated Deferred Income Taxes									
	a) End of Year Accumulated Deferred Income Taxes <u>Col 1</u>	<u>Col 2</u>	Col 3							
	<u>COI 1</u>	<u>COI 2</u>	<u>cor s</u>							
<u>Line</u>	<u>Account</u>	Total ADIT	<u>Source</u>							<u>Line</u>
100	Account 190	\$506,568,842	Line 212, Col. 2							100
101	Account 282	(\$2,074,309,175)								101
102	Account 283		Line 406, Col. 2							102
103	Account 255	(\$4,007,116)								103
104	Total Accumulated Deferred Income Taxes	(\$1,571,747,449)	Sum of Lines 100 to 103							104
	b) Beginning of Year Accumulated Deferred Income Taxes									
	b) beginning of Year Accumulated Deferred Income Taxes	BOY ADIT	<u>Source</u>							
105	Total Accumulated Deferred Income Taxes		WP_14-ADIT 1, L. 100, col 7							105
	_	(1-11)								
	c) Average of Beginning and End of Year Accumulated Deferred Income Taxes									
		Average ADIT	<u>Source</u>							
106	Weighted Average ADIT:	(\$1,537,921,761)								106
107	Adjustment for Forecasted Proration vs Actual Proration:		WP_14_ADIT, Tab 8, Col 13, Line 130							107
108	Adjusted Average ADIT	(\$1,537,921,761)	Line 106 + Line 107							108
	2) Account 190 Detail									
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>			
		END BAL per G/L	Gas and Other		Electric	Electric Labor				
<u>Line</u>	ACCT 190 DESCRIPTION	Sum Col 3 to Col 6	Non-ISO Related Costs	ISO Only	Plant Related	Related	Description	Reference		<u>Line</u>
200	Electric:	(6265 747 404)	(6265 747 404)				Control Other New ISO Polyted Control	NAD 44 ADIT 2 1 400 C 1 2		200
	190.000 Environmental	(\$265,747,491)	(\$265,747,491)				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 100, Col 2		200
201 202	190.000 Compensation 190.000 Vacation Timing Differences	\$51,907,982 \$38,055,369	\$51,907,982 \$11,199,258			¢26.956.11	Gas and Other Non-ISO Related Costs Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 101, Col 2 WP_14-ADIT 2, L. 102, Col 2		201 202
202	190.000 Vacation filling billerences 190.000 Contributions In Aid of Construction (CIAC)	\$67,177,504	\$67,177,504			\$20,830,11	Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 102, Col 2 WP_14-ADIT 2, L. 103, Col 2		202
204	190.000 Injuries and Damages	\$1,326,120,555	\$1,326,120,555				Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 104, Col 2		204
205	190.000 California Corporation Franchise Tax	(\$352,127,944)	(\$351,823,303)		(\$304,641)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 105, Col 2		205
206	190.000 Net Operating Losses Deferred Taxes	\$7,266,371,518	\$6,773,243,231	\$493,128,287	(\$304,041)		Property-Related FERC Costs	WP_14-ADIT 2, L. 106, Col 2 and WP_14-ADIT 3, L. 113		206
207	190.000 ITC FAS 109 Deferred Taxes	\$0	\$0	,, -,			Gas and Other Non-ISO Related Costs	WP_14-ADIT 2, L. 107, Col 2		207
208	190.000 Property Tax Timing Differences	(\$80,712,788)	(\$20,128,773)		(\$60,584,015)		Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 108, Col 2		208
209	190.000 Other	\$2,152,134,507	\$2,129,130,892	\$23,003,615			Relates to all Regulated Electric Property	WP_14-ADIT 2, L. 109, Col 2		209
210	Total Account 190	\$10,203,179,212	\$9,721,079,855	\$516,131,902	(\$60,888,656)		1 Sum of Above Lines beginning on Line 200			210
211	Allocation Factors (Plant and Wages) Total Account 190 ADIT	Ć506 569 942	\$0	¢516 121 002	21.69%		 24-Allocators, L. 119, 112 Line 210 * Line 211 for Cols 5 and 6 			211 212
212	(Sum of amounts in Columns 4 to 6)	\$506,568,842		\$516,131,902	(\$13,204,130)	\$3,641,07	C Line 210 · Line 211 for Cois 5 and 6			212
	(Sum of amounts in columns 4 to 0)									
213	FERC Form 1 Account 190	\$10,203,179,212	Must match amount on Line 210 Col 2					FF1 234, L. 18, col c		213
		, , , , , , , ,								
	3) Account 282 Detail									
	<u>Col 1</u>	<u>Col 2</u>	Col 3	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>			
		END BAL per G/L	Gas and Other		Total Company	Total Company Labor				
	ACCT 282 DESCRIPTION	Sum Col 3 to Col 6	Non-ISO Related Costs	ISO Only	Plant Related	Related	Description Property Related FERC Costs	WD 14 ADIT 4 1 102 Col 2		<u>Line</u> 300
300 301	282.000 Fully Normalized Deferred Tax 282.000 Property/Non-ISO	(\$2,095,571,016) (\$8,034,316,898)	(\$8,034,316,898)	(\$2,095,571,016)			Property-Related FERC Costs Property-Related CPUC Costs	WP_14-ADIT 4, L. 103, Col 2		300 301
302	282.000 Common Plant	(\$497,928,581)	(56,034,310,696)		(\$497,928,581)		Property-Related Costs	WP_14-ADIT 4, L. 117, Col 2		302
303	202.000 Common Flanc	\$0			(\$ 137)320,3027		Troperty Related 655t5	W _1 / No. 1, 2, 11/, 66/2		303
304		\$0								304
305		\$0								305
306		\$0								306
										
307	Total Account 282	(\$10,627,816,495)	(\$8,034,316,898)	(\$2,095,571,016)	(\$497,928,581)		O Sum of Above Lines beginning on Line 300			307
308	Allocation Factors (Plant and Wages)	/62 074 200 47E\		95.16%	16.08%		24-Allocators, L. 122, 116, 113			308 309
309	Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)	(\$2,074,309,175)		(\$1,994,237,621)	(\$80,071,555)	\$	0 Line 307 * Line 308 for Cols 4 to 6			30 9
	(Sum of amounts in Columns 4 to 0)									
310	FERC Form 1 Account 282	(\$10,627,816,495)						FF1 275, L. 9, col k		310
311	Not Used									311
312	FERC Form 1 Account 282	(\$10,627,816,495)	Must match amount on Line 307 Col 2							312
	_									

Prior Year: 2022

Accumulated Deferred Income Taxes

Input cells	ls are shaded gold										
4) Accoun	nt 283 Detail										
	<u>Col 1</u>		<u>Col 2</u>	Col 3	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>			
Line ACCT 202	DESCRIPTION		END BAL per G/L	Gas and Other	ISO Only	Total Company	Total Company Labor	Description			lina
Line ACCT 283 Electric:	3 DESCRIPTION		Sum Col 3 to Col 6	Non-ISO Related Costs	ISO Only	Plant Related	Related	Description			Line
	D Loss on Reaguired Debt		(\$35,791,746)	(\$35,791,746)				Gas and Other Non-ISO Related Costs	FF1 2	77, L. 3 + L. 11, col k	400
	D Balancing Accounts		(\$2,322,462,756)	(\$2,322,462,756)				Relates Entirely to CPUC Balancing Account Recovery		77, L. 4 + L. 12, col k	401
402 283.000			(\$421,270,881)	(\$421,270,881)				Gas and Other Non-ISO Related Costs		77, L. 5 + L. 14 + L.18, col k	402
403			· / /	· · · · · · · · · · · · · · · · · · ·						,	403
404	Total Account 283		(\$2,779,525,383)	(\$2,779,525,383)	\$0	\$0	¢r	Sum of Above Lines beginning on Line 400			404
405	Allocation Factors (Plant and Wages)		(72,773,323,303)	(72,773,323,303)	30	16.08%		24-Allocators, Lines 116, 113			405
406	Total Account 283 ADIT		\$0		\$0	\$0		0 Line 404 * Line 405 for Cols 5 and 6			406
	(Sum of amounts in Columns 4 to 6)		**		**	**	*				
407	FERC Form 1 Account 283		(\$2,779,525,383)	Must match amount on Line 404 Col 2					FF1 2	77, L. 19, col k	407
5) A	at 355 Detail										
5) Accoun	nt 255 Detail <u>Col 1</u>		<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>			
	<u>cor 1</u>		END BAL per G/L	Gas and Other	<u>cor 4</u>	Total Company	Total Company Labor	<u> </u>			
Line ACCT 255	5 DESCRIPTION		Sum Col 3 to Col 6	Non-ISO Related Costs	ISO Only	Plant Related	Related	Description			Line
Electric:					,			,			
500 255.000	O Investment Tax Credits		(\$81,897,948)	(\$79,290,458)	(\$2,607,490)			Property-Related FERC Costs	WP_1	.4-ADIT 7, L. 100, Col 6	500
501 255.000	Investment Tax Credits - Common		(\$9,487,722)			(\$9,487,722)		Property-Related Costs	WP_1	.4-ADIT 7, L. 101 , col 6	501
502 255.000	Investment Tax Credits -Other		\$36,396	\$36,396				Gas and Other Non-ISO Related Costs			502
503	Total Electric 255		(\$91,349,274)	(\$79,254,062)	(\$2,607,490)	(\$9,487,722)	ŚC	Sum of Above Lines beginning on Line 500			503
504	Allocation Factors (Plant and Wages)		(+==,===,====,=	(+ / / /	95.16%	16.08%		% 24-Allocators, L. 122, 116, 113			504
505	Total Account 255 ADIT		(\$4,007,116)		(\$2,481,402)	(\$1,525,714)		Line 503 * Line 504 for Cols 4 to 6			505
	(Sum of amounts in Columns 4 to 6)										
506	FERC Form 1 Account 255		(\$91,349,274)	Must match amount on Line 503 Col 2					FF1 2	67, L. 8 + L. 13, col h	506
2) =											
6) Tax Nor	ormalization Calculation Pursuant to Treas. Re <u>Col 1</u>	eg §1.167(I)-1(h)(6); PLR 93	313008; 9202029; 922404; 201717 <u>Col 2</u>	Col 3	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>		<u>Col 8</u>	
	<u>coi 1</u>		See Note 1	See Note 2	<u>coi 4</u>	<u>coi 3</u>	Col 5 / Tot. Days	= Col 2 * Col 6		Prior Month Col 8 + Col 7	
			ANILL Defensed	D. f I		N. observat December	5			A constant of the first	
Lina Van	Future Test Pari		Mthly Deferred	Deferred Tou Polones	Dave in Manth	Number of Days	Prorata	Monthly		Annual Accumulated	lina
<u>Line</u> <u>Year</u> 600	Future Test Perion Beginning Deferred Tax Balance (Line 105,		Tax Amount	<u>Tax Balance</u> (\$1,508,728,940)	Days in Month	<u>Left in Period</u> 365	<u>Percentages</u> 100.009	Prorata Amounts		Prorata Calculation (1,508,728,940)	<u>Line</u> 600
601 2022	January	, COI. 2)	(\$5,251,542)	(\$1,513,980,482)	31	335	91.789		(\$4,819,909)	(1,513,548,849)	601
	February		(\$5,251,542)	(\$1,513,360,482)	28	307	84.119		(\$4,417,051)	(1,517,965,900)	602
603 2022	March		(\$5,251,542)	(\$1,524,483,567)	31	276	75.629		(\$3,971,029)	(1,521,936,929)	603
604 2022			(\$5,251,542)	(\$1,529,735,110)	30	246	67.409		(\$3,539,396)	(1,525,476,325)	604
			(\$5,251,542)	(\$1,534,986,652)	31	215	58.909		(\$3,093,374)	(1,528,569,699)	605
	•		(\$5,251,542)	(\$1,540,238,195)	30	185	50.689		(\$2,661,741)	(1,531,231,440)	606
			(\$5,251,542)	(\$1,545,489,737)	31	154	42.199		(\$2,215,719)	(1,533,447,159)	607
608 2022	August		(\$5,251,542)	(\$1,550,741,279)	31	123	33.709		(\$1,769,698)	(1,535,216,857)	608
609 2022	September		(\$5,251,542)	(\$1,555,992,822)	30	93	25.489		(\$1,338,064)	(1,536,554,921)	609
610 2022	October		(\$5,251,542)	(\$1,561,244,364)	31	62	16.999		(\$892,043)	(1,537,446,964)	610
611 2022	November		(\$5,251,542)	(\$1,566,495,907)	30	32	8.779		(\$460,409)	(1,537,907,373)	611
612 2022	December		(\$5,251,542)	(\$1,571,747,449)	31	1	0.279	%	(\$14,388)	<u>(1,537,921,761)</u>	612
613	Ending Balance			(\$1,571,747,449)							613
614								Weighted Average	ADIT Balance:	(1,537,921,761)	614

Accumulated Deferred Income Taxes

Prior Year: 2022

Accumulated Deferred Income Taxes

Input cells are shaded gold

	Assumption Tax Depreciation - MACRS Half Year Convention over 15	<u>-Year Tax Life</u>		Year 1 Tax Depr Rate	Year 2 Tax Depr Rate						
		Gross		5.00%	9.50%	27.98%	1-BaseTRR, Line 405		Prorata	Monthly	Accumulated
		Plant Adds	Book Deprec	Tax Deprec	Tax Deprec	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	<u>Percentages</u>	<u>ADIT</u>	<u>ADIT</u>
	<u>Col 1</u>	<u>Col 2</u>	Col 3	<u>Col 4</u>	Col 5	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	Col 9	<u>Col 10</u>	<u>Col 11</u>
		9-PlantAdditions Col 1, Lines	Col 2 * 12-DepRates, Col 9, Line			Col 3 - Col 4 * 1-BaseTRR					Prior Month Col 11 +
<u>Year</u>	Plant Additions	100-111	110/12 * Remaining Months	Col 2 * Col 1, Line 729		Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Col 10
023	January	\$61,608,833	1,764,850	3,080,442		(368,150)	\$1,76		91.78%	1,284,191	1,284,191
	February	\$69,995,435	1,838,002	3,499,772		(465,023)		7,343 \$1,302,320	84.11%	1,095,376	2,379,566
	·										
	March	\$82,228,479	1,962,935	4,111,424		(601,225)	\$1,76		75.62%	881,777	3,261,343
2023	April	\$149,387,835		7,469,392		(1,192,063)		7,343 \$575,280	67.40%	387,723	3,649,066
2023	May	\$161,346,655	3,081,297	8,067,333		(1,395,272)		7,343 \$372,070	58.90%	219,165	3,868,231
2023	June	\$85,598,225	1,430,363	4,279,911		(797,406)	\$1,76	7,343 \$969,937	50.68%	491,612	4,359,843
2023	July	\$69,008,666	988,413	3,450,433		(688,962)	\$1,76	7,343 \$1,078,381	42.19%	454,988	4,814,831
2023	August	\$57,039,815	680,819	2,851,991		(607,572)	\$1,76		33.70%	390,827	5,205,657
2023	September	\$55,132,591	526,444	2,756,630		(624,086)	\$1,76		25.48%	291,295	5,496,953
	October	\$100,923,583	722,766	5,046,179		(1,209,847)	\$1,76		16.99%	94,698	5,591,651
2023	November		333,206	3,489,543					8.77%		5,669,160
		\$69,790,863				(883,257)	\$1,76				
2023	December	\$246,137,872	587,573	12,306,894		(3,279,488)	\$1,76		0.27%	(4,143)	5,665,017
	Sub-total Additions	\$1,208,198,851	17,126,198	60,409,943		(12,112,350)	\$21,20	8,112 \$9,095,762			
	Balance					(12,112,350)		9,095,762	100%	9,095,762	9,095,762
			Filing Year & Rate Year Plt Adds	Rate Year Plt Adds Rate Year Tax	Filing Year Plt Adds Rate Year						
		<u>Plant Adds</u>	Book Deprec Rate Year	<u>Deprec</u>	<u>Tax Deprec</u>	ADIT projected	Amortization of Excess ADIT	Adjusted ADIT Projected	Prorata Percentages	Monthly ADIT	Accumulated ADIT
			((Col 2, Line 712/12)*12-DepRates,								
		9-PlantAdditions Col 1, Lines	Col 9, Line 110) + ((Col 2*12- DepRates, Col 9, Line 110/)12 *		Col 2, Line 712 * Col 1, Line	Col 3 - Col 4 - Col 5 * 1-					Prior Month Col 11 +
	Rate Year Plant Additions	112-123	Remaining Months)	Col 2 * Col 1, Line 729	730/12	BaseTRR Line 402	1-BaseTRR, Line 405/12	Col 6 + Col 7	Col 6, Lines 600-612	Col 8 * Col 9	Col 10
024											8,607,952
	January	\$71,846,951		3,592,348		(2,298,837)		7,343 (\$531,495)		(487,810)	
	February	\$59,423,805	4,444,581	2,971,190		(2,264,298)		7,343 (\$496,955)		(417,987)	
	March	\$76,387,114		3,819,356		(2,428,023)		7,343 (\$660,681)		(499,583)	
2024	April	\$108,418,231	5,213,494	5,420,912	9,564,908	(2,734,648)	\$1,76	7,343 (\$967,306)	67.40%	(651,938)	7,038,444
2024	May	\$167,315,781	6,079,470	8,365,789	9,564,908	(3,316,400)	\$1,76	7,343 (\$1,549,057)	58.90%	(912,458)	6,125,985
2024	June	\$75,340,073	4,143,126	3,767,004	9,564,908	(2,571,353)	\$1,76	7,343 (\$804,010)	50.68%	(407,512)	5,718,473
2024	July	\$134,396,409		6,719,820		(3,211,282)		7,343 (\$1,443,940)		(609,224)	
	August	\$141,227,159		7,061,358		(3,373,820)		7,343 (\$1,606,478)		(541,361)	
	September	\$344,775,015	6,176,326	17,238,751		(5,772,270)		7,343 (\$4,004,927)			
	·										
	October	\$155,821,223		7,791,061	9,564,908	(3,737,455)		7,343 (\$1,970,112)		(334,649)	3,212,806
	November	\$144,825,363	3,575,624	7,241,268	9,564,908	(3,702,385)		7,343 (\$1,935,042)			
2024	December Sub-total Additions	\$105,127,474	3,135,135	5,256,374		(3,270,204)	\$1,76	• • • • • • • • • • • • • • • • • • • •	0.27%	(4,117)	3,039,041
	Sub-total Additions	\$1,584,904,596	55,796,814	79,245,230	114,778,891	(38,680,976)	\$21,20	8,112 (\$17,472,865)			
	Total Additions	\$2,793,103,447	\$72,923,012	\$139,655,172	\$114,778,891	(50,793,327)					3,039,04
	Impact of ADIT on Forecasted Plant Additions Plus Amortization of Excess ADIT										279,821
											Note
<u>ear</u>	Table 1 - MACRS 15-Yr Prop										
1	5.00%										
2	9.50%										
2											
<u>ح</u>	8.55%										
4	7.70%										
5	6.93%										
6	6.23%										
7	5.90%										
8	5.90%										
9	5.91%										
10	5.90%										
11											
TT	5.91%										
12	5.90%										
12	5.91%										
12 13											
12 13 14	5.90%										
12 13 14 15											

Notes:

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.

3) Formula for Line 728 (Line 727 x 1-BaseTRR L. 220) x (1-BaseTRR L. 402/(1 - 1-BaseTRR L. 402))+(Line 727 x 1-BaseTRR L 216)

Network Upgrade Credit and Interest Expense Prior Year: 2022

Metwork ob	ograde Credit and interest Expense					Piloi Teal. 202
Input cells a	re shaded gold					
Beginning o	f Year Balances					
<u>Line</u>	<u>Description</u>	<u>Balance</u>		<u>Source</u>	<u>Notes</u>	<u>Line</u>
100 Outstanding	Network Upgrade Credits Recorded in FERC Acct 252	\$126,586,601	WP_15-NUC 1, L. 100, col 10			100
101 FERC Acct 25	52 Other	\$129,287,223	Line 102 - Line 100			101
102 Total Acct 25	52 - Customer Advances for Construction	\$255,873,824	FF1 113, L. 56, col d			102
End of Year	Balances					
<u>Line</u>	<u>Description</u>	<u>Balance</u>		<u>Source</u>	<u>Notes</u>	<u>Line</u>
103 Outstanding	Retwork Upgrade Credits	\$159,139,745	WP_15-NUC 2, L. 100, col 10			103
104 FERC Acct 25	52 - Other	\$129,535,990	Line 105 - Line 103			104
105 Total Acct 25	52 - Customer Advances for Construction	\$288,675,735	FF1 113, L. 56, col c			105
106 Interest on I	Network Upgrade Credits Recorded in FERC Acct 431	\$1,745,354	WP_15-NUC 2, L. 101, col 7			106
107 FERC Acct 43	31 - Other	\$119,353,902	Line 108 - Line 106			107
108 Total Acct 43	31 - Other Interest Expense	\$121,099,256	FF1 117, L. 68, col c			108
	·	,				
109	Average of EOY and BOY	\$142.863.173	Average of Lines 100 and 103			109
	,	,,ccc,				=55

	Unfunded Reserves			F	Prior Year: 2022
	Input cells are shaded gold				
		Col 1	Col 2	<u>Source</u>	
<u>Line</u>	1) Summary of Unfunded Reserves Average Balances		(č121 021 0FA)	Sum Lines 205, 202, 404, 502, 602	Line
100 101	Sum of BOY/EOY Averages Sum of EOY Values			Sum Lines 205, 303, 401, 503, 603 Sum col 2, Lines 204, 302, 400, 502, 602	100 101
	2) Calculation of Allocated Accrued Vacation				
		<u>Col 1</u>	<u>Col 2</u>		
<u>Line</u>	Description	Beginning of year (BOY)	End of Year (EOY)	<u>Source</u>	Line
200	Total Company Accrued Vacation Liability	(\$361,396,928)	(\$337,515,363)		200
201	Less: Permanent Accounting Adjustment	\$45,700,000	\$45,700,000		201
202	Net Accrued Vacation	(\$315,696,928)		Line 200 + Line 201	202
202	Labor Allocation Factor	9.59%		24-Allocators, Line 113	203
203	Allocated Accrued Vacation	(\$30,272,964)		Line 202 * Line 203	203
204	Allocated Accided Vacation	(330,272,364)	(327,362,302)	Line 202 · Line 203	204
205		BOY/EOY Average:	(\$29,127,933)	Average of Line 204, Col 1 and Col 2	205
	3) Calculation of Allocated Preferred Stock Dividends Payable				
	•	Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
300	Dividends Declared-Preferred Stock (Acct. 437)	\$0		Negative 5-CostofCap-4, Line 102 (see Note 3)	300
301	Electric Plant over Total Plant	16.08%		24-Allocators, Line 116	301
302	Allocated Preferred Stock Dividends Payable	\$0		- Line 300 * Line 301 (see Note 3)	302
	,	·	·	, ,	
303		BOY/EOY Average:	\$0	Average of Line 302, Col 1 and Col 2	303
	4) Calculation of Transition Cost				
		Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
400	Transition Cost	\$0		see Note 4	400
401		BOY/EOY Average:	\$0	Average of Line 400	401
	5) Calculation of Injuries and Damages				
	o, carearaner er mjarree arra e arragee	Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
500	Injuries and Damages	(\$674,113,891)		WP_16-UnfundedReserves, L. 101 and L. 105, See Note	e 5 500
501	Liability Insurance Allocation Factor	12.19%		24-Allocators, Line 135	501
502	Allocated Injuries and Damages	(\$82,146,993.10)		Line 500 * Line 501 (see Note 5)	502
302	7 mocated injuries and Bamages	(402)140,333.10)	(4100)214)3307	Line 301 (See Note 3)	302
503		BOY/EOY Average:	(\$92,685,794)	Average of Line 502, Col 1 and Col 2	503
	6) Calculation of Severances				
		Col 1	Col 2		
		Beginning of year	End of Year	<u>Source</u>	
600	Severance	(\$581,361)	(\$1,882,384)	WP_16-UnfundedReserves, L. 201 and L. 205, See Note	e 5 600
601	Labor Allocation Factor	9.59%		24-Allocators, Line 113	601
602	Allocated Injuries and Damages	(\$55,748.15)		- Line 600 * Line 601 (see Note 6)	602

Note 1: PG&E conducted a query of GL Acct 2420024 Accrued Vacation Liability and reflected the beginning-of-year (BOY) and end-of-year (EOY) recorded balances in col 1 and col 2.

BOY/EOY Average:

603

Note 2: Amount represents a one-time accounting adjustment to increase the vacation accrual that was never reflected in operating expenses, never recovered from customers and was instead absorbed by shareholders. Amount is a permanent deduction from the vacation accrual since the dollars were not collected in revenue requirements and should not be considered in rate base. This was affirmed by the CPUC in Decision 14-08-032.

(\$118,127) Average of Line 602, Col 1 and Col 2

603

Note 3: During PG&E's Chapter 11 bankruptcy, filed on January 29, 2019, the company will treat monies collected to cover preferred stock costs as unfunded reserves for ratemaking purposes. The methodology presented here applies only during the pendency of PG&E's 2019 bankruptcy, and will no longer be applicable upon the company's emergence from Chapter 11. Accordingly, the Allocated Preferred Stock Dividends Payable will only return values for 2019 and 2020 at this time, subject to revision in future FERC filings.

Note 4: Per Global Settlement Agreement for TO20, the parties agreed a transitional cost for 75% of liabilities as of 12/31/2019 for severance and injuries and damages due to conversion from cash to accrual basis. The unfunded reserves will be provided begining in RY2022 Annual Update, filed in 2021 which is the True-Up for 2020. For 2020 True-Up, the beginning rate base balance is \$0 with the ending balance rate base balance equals to the agreed transition cost. The True-Ups of 2021 through 2023 in the FY 2023 through FY 2025 Annual Updates would reflect a beginning balance and ending balance of agreed transition cost.

Note 5: Per Global Settlement Agreement for TO20, the parties agreed to include incremental additional accrual amounts for injuries and damages and severances in the calculation of unfunded reserves. For 2020 True-Up, the beginning rate base balance is \$0 with the ending balance rate base balance equals to the incremental accruals from 2020.

Reg	ulatory Assets and Liabilities and Associated Amortization an	d Regulatory Debits and Credits
Inpu	it 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 Plant 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

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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 Yea

	 Enter costs in columns 1-3 in above table for the applicable Insert additional lines as necessary for additional issues. 	Prior Year.					
				Prior Year			
<u>Line</u>				<u>Amount</u>	Calculation or Source		<u>Lin</u>
100 Ot	her Regulatory Assets and Liabilities (EOY):				\$0 Line 103, col 2		10
101 Ot	her Regulatory Assets and Liabilities (BOY/EOY average):				\$0 Avg. of Line 103 col 1 and col 2		10
102 An	nortization and Regulatory Debits and Credits:				\$0 Line 103, col 3		10
	Description of Issue Resulting in Other Regulatory	col 1 Prior Year BOY Other Reg	col 2 Prior Year EOY Other Reg	col 3 Prior Year Amortization or Regulatory	Commission Order Granting Approval of		
<u>Line</u>	Asset/Liability	Asset/Liability	Asset/Liability	Debit/Credit	Regulatory Liability	<u>Source</u>	<u>Lin</u>
103 Su	m of below	\$0	\$(0	\$0		10
104 Iss							10
105 Iss							10
106 Iss	sue #3						10

Prior Year: 2022

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2) Unamortized Excess ADIT and Tax Normalization Calculation Pursuant to Treas. Reg §1.167(I)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008 <u>Line</u> Description <u>Value</u> Source <u>Line</u> 17-RegAssets-2 + 17-RegAssets-3, L. 105, BOY Unamortized Excess Federal Accumulated Deferred Income Col 24 (zero in 2017 200 200 (\$535,162,606) only) 17-RegAssets-2 + 17-EOY Unamortized Excess Federal Accumulated Deferred Income RegAssets-3, L. 110, 201 (\$513,954,494) Col 24 201 202 (\$525,338,117) Line 217, Col 8 202 Weighted Average ADIT Balance <u>Col 1</u> Col 4 <u>Col 5</u> <u>Col 7</u> Col 2 <u>Col 3</u> Col 6 Col 8 See Note 1 See Note 2 Col 5 / Tot. Days = Col 2 * Col 6 Prior Month Col 8 + Col 7 Mthly Deferred Deferred **Number of Days Annual Accumulated** Prorata Monthly <u>Line</u> **Left in Period Tax Balance Percentages Prorata Calculation** <u>Year</u> **Future Test Period** Tax Amount Days in Month **Prorata Amounts** <u>Line</u> Beginning Deferred Tax (535,162,606) **203** 203 Balance (Line 200) (\$535,162,606) 365 100.00% 335 204 2022 \$1,767,343 (\$533,395,263) 31 (533,540,524) **204** January 91.78% \$1,622,082 205 2022 February \$1,767,343 (\$531,627,920) 28 307 84.11% \$1,486,505 (532,054,020) **205** \$1,767,343 206 2022 31 276 \$1,336,402 (530,717,618) **206** March (\$529,860,578) 75.62% 30 246 (529,526,477) **207** 207 2022 \$1,767,343 67.40% April (\$528,093,235) \$1,191,141 208 2022 \$1,767,343 31 215 58.90% \$1,041,037 (528,485,440) **208** May (\$526,325,893) 209 2022 \$1,767,343 (\$524,558,550) 30 185 (527,589,664) **209** June 50.68% \$895,776 (526,843,990) **210** 210 2022 \$1,767,343 (\$522,791,207) 31 154 42.19% July \$745,673 211 2022 \$1,767,343 (\$521,023,865) 31 123 (526,248,420) **211** August 33.70% \$595,570 2022 30 93 212 September \$1,767,343 (\$519,256,522) 25.48% \$450,309 (525,798,111) **212** 2022 31 62 213 16.99% (525,497,905) **213** October \$1,767,343 (\$517,489,179) \$300,206 214 2022 November \$1,767,343 (\$515,721,837) 30 32 8.77% (525,342,959) **214** \$154,945 2022 215 December \$1,767,343 (\$513,954,494) 31 0.27% \$4,842 (525,338,117) **215** 216 **Ending Balance** (\$513,954,494) 216 217 Weighted Average ADIT Balance: (525,338,117) 217

Note 1: The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months. Note 2: For January through December = previous month balance plus amount in col 2.

,	Amortization of (Excess)/Deficient Deferred Federal and State Income Taxes (Note 1
ı	Input cells are shaded gold

			Col 0	Order 864 Permanent \ Col 1	Col 2	ory 1 Information Col 3	Category 2 Information	Col 5	ategory 3 Information	Col 7	Col 8	tegory 5 Information	Col 10 PRIOR PERIOD	Col 11 AMORTIZATION OF EX	Col 12	Category 4 Information Col 13	Col 14	Category 3 Information Col 15	Col 16	Col 17	Col 18 CURRENT PERIO	Col 19 D AMORTIZATION OF	Col 20 EXCESS FEDERAL	Col 21	Category 3 Information	Col 23	Col 24	Col 25
		Originating (Originating	ADIT Ralance	Remeasurement	Col 1 - Col 2 (Excess)/Deficient ADIT	FERC Account	UNAMORTIZED	XCESS FEDERAL ACCUMU		OME TAXES			ATED DEFERRED INCO		FERC Account	Col 5 - Col 10 UNAMORTIZED EXCESS	Col 6 - Col 11 FEDERAL ACCUMULATED	Col 7 - Col 12 DEFERRED INCOME TAXES -	Sum Col 14 to Col 16 BEGINNING BALANCE		ATED DEFERRED INCO		Col 14 - Col 18 UNAMORTIZED EXCE	Col 15 - Col 19	Col 16 - Col 20 ATED DEFERRED INCOME TAXES	Sum Col 21 to Col 23 - ENDING BALANCE	Col 24 x Gross-up (Excess)/Deficient ADIT
		Excess/Deficient ADIT Recorded	Timing Difference	Prior to TCJA @ 35% FIT	ADIT Balance @ 21% FIT	Note F Balance	(Excess)/Deficient ADIT Recorded	Beg Bal PROTECTED	Beg Bal UNPROTECTED UN	Beg Bal IPROTECTED	Beg Bal	Amortization Period	Expense PROTECTED	Expense UNPROTECTED	Expense UNPROTECTED	ADIT Amortization Recorded	End Bal PROTECTED	End Bal UNPROTECTED	End Bal UNPROTECTED	End Bal	Expense PROTECTED	Expense UNPROTECTED	Expense UNPROTECTED	End Bal PROTECTED	End Bal UNPROTECTED	End Bal UNPROTECTED	End Bal	Including Gross-
ON fe	Note A	Account 1 Acct # 282	12/31/2017	(1.695.727.972)	12/31/2017 (1,087,798,598)	(607.929.374)	Acct 182.3 / Acct 254 Acct # 254	(607,929,374)	FIXED ASSETS NON		(607.929.374)	ARAM/Years ARAM	(39,885,537)	FIXED ASSETS 0	NON FIXED ASSETS	Acct # 411.1	(568,043,837)	FIXED ASSETS	NON FIXED ASSETS	TOTALS (568,043,837)	(8,364,745)		NON FIXED ASSETS	(559,679,092)	FIXED ASSETS	NON FIXED ASSETS	(559,679,092)	(777,155,053)
noval ts Book Tax Basis Differences	Note B Note C	Acct # 282 Acct # 282	0	(346,763,385)	(206,675,379)	(140,088,006)	Acct # 254 Acct # 254	0	0 (140,088,006)	0	0 (140,088,006)	ARAM 130 Months (Note G)	0	0 (49,569,503)	0	Acct # 411.1 Acct # 411.1	0	0 (90,518,503)	0	0 (90,518,503)	0	0 (14,324,173)	0	0	(76,194,330	0 0 0	(76,194,330)	0
Assets Book Tax Basis Differences Asset Book Tax Differences Net Operating Loss Carryc	Note D vover Note E	Acct # 190/ # 282 Acct # 190	0 0	9,730,734 336,430,551 (1,696,330,072)		3,890,704 134,572,220 (609,554,456)	Acct # 182.3 Acct # 182.3	0 134,572,220 (473,357,154)	0 0 (140,088,006)	3,890,704 0 3,890,704	3,890,704 134,572,220 (609,554,456)	130 Months (Note G) ARAM	0 8,829,126 (31,056,410)	0 0 (49,569,503)	357,466 0 357,466	Acct # 410.1 Acct # 410.1	0 125,743,094 (442,300,743)	0 0 (90,518,503)	3,533,239 0 3,533,239	3,533,239 125,743,094 (529,286,008)	0 1,851,633 (6,513,112)	0 0 (14,324,173)	559,120 0 559,120	0 123,891,460 (435,787,631)	0 0 (76,194,330	0 2,974,119 0 0 0 0) 2,974,119	2,974,119 123,891,460 (509,007,843)	·
nts to December 31, 2017 Amounts			C	(1,030,330,072)	(1,000,773,017)	(003,334,430)		(473,337,134)	(140,000,000)	3,030,704	(003,334,430)		(31,030,410)		337,400		(442,300,743)					(17,327,173)	333,120	(433,707,631)				
nt for Repairs Off-System			0 0 0	(22,361,974) 0 0	(13,417,682) 0 0	(8,944,291) 0 0	Acct # Acct # Acct #	0 0	(8,944,291) 0 0	0 0 0	(8,944,291) 0 0	ARAM ARAM ARAM	0 0	(3,067,693) 0 0	0 0 0	Acct # Acct # Acct #	0 0	(5,876,598) 0 0	0 0	(5,876,598) 0 0	0	(929,947) 0	0 0 0	0 0 0	(4,946,651 0 0	1) 0 0 0	(4,946,651) 0	(16,360,801) 1,800,105 2,140,898
uding Adjustments			0	(1,718,692,046)	(1,100,193,299)	(618,498,747)		(473,357,154)	(149,032,297)	3,890,704	(618,498,747)	AIMI	(31,056,410)	(52,637,196)	357,466	Accen	(442,300,743)	(96,395,101)	3,533,239	(535,162,606)	(6,513,112)	(15,254,120)	559,120	(435,787,631)	(81,140,981	1) 2,974,119	(513,954,494)	(719,214,143)
f ADIT ethod Life Method/Life	Note 1 Includes Cost of Removal	Acct # 282	0	(1,695,727,972)	(1,087,798,598)	(607,929,374)	Acct # 254	(607,929,374)	0	0	(607,929,374)	ARAM	(39,885,537)	0	0	Acct # 411.1	(568,043,837)	0	0	(568,043,837)	(8,364,745)	0	0	(559,679,092)	0	0 0	(559,679,092)	(777,155,053)
Method/Life ff Method/Life	Includes Cost of Removal Includes Cost of Removal	Acct # 282 Acct # 282		(1,580,569,734) 62,793,381	(947,208,768) 37,361,788	(633,360,965) 25,431,593	Acct # 254 Acct # 254	(633,360,965) 25,431,593	0	0	(633,360,965) 25,431,593	ARAM ARAM	(41,554,074) 1,668,537	0	0	Acct # 411.1 Acct # 411.1	(591,806,892) 23,763,056	0	0	(591,806,892) 23,763,056	(8,714,669) 349,924	0	0	(583,092,223) 23,413,132	0	0 0	(583,092,223) 23,413,132	(809,665,886) 32,510,834
								0	0	0 0	0		0	0	0		0	0	0	0		0	0	0	0	0 0	0	0
of Removal			0	0	0	0		0	0	0	0		0	0	0		0	0_	0	0	0	0	0	0	C	0 0	0	0
emoval emoval emoval	TBD TBD	Acct # 282 Acct # 282 Acct # 282		0 0	0	0	Acct # 254 Acct # 254 Acct # 254	0	0	0	0				0		0	0	0	0			0	0	0	0 0 0	0	0
emovai	IBU	ACCI # 202		Ů		U	ALLI # 254	0	0	0	0				0		0	0	0	0			0	0	0	0 0 0	0	0
Assets Book Tax Basis Differences			0	(346,763,385)	(206,675,379)	(140,088,006)		0	(140,088,006)	0	(140.088.006)		0	(40 560 503)	0		0	(00 518 503)	0	(90.518.503)	0	(14,324,173)	0	0	(76,194,330	0) 0	(76 194 330)	(105 801 350)
Adjustment O33 Involuntary Conv		Acct # 282 Acct # 282		(2,434,619) (448,270)	(1,460,771) (268,962)	(973,848) (179,308)	Acct # 254 Acct # 254	0 0	(973,848) (179,308)	0 0	(140,088,006) (973,848) (179,308)	ARAM ARAM	0 0	(49,569,503) (344,592) (63,447)	0	Acct # 411.1 Acct # 411.1	0	(90,518,503) (629,256) (115,861)	0	(90,518,503) (629,256) (115,861)	0	(14,324,173) (99,577) (18,334)	0 0	0	(529,679 (97,526	9) 0	(76,194,330) (529,679) (97,526)	(135,422)
53a F&C 2014 53a F&C Fed		Acct # 282 Acct # 282		(54,964,684) (20,602,724)	(32,978,811) (12,361,634)	(21,985,874) (8,241,090)	Acct # 254 Acct # 254	0	(21,985,874) (8,241,090)	0	(21,985,874) (8,241,090)	ARAM ARAM	0	(7,779,601) (2,916,072)	0	Acct # 411.1 Acct # 411.1	0	(14,206,272) (5,325,018)	0	(14,206,272) (5,325,018)	0	(2,248,083) (842,662)	0	0	(11,958,189 (4,482,356	6) 0	(11,958,189) (4,482,356)	(6,224,077)
AFUDC Equity Audit Adj Bonus Casualty Loss 2008		Acct # 282 Acct # 282 Acct # 282		(523,662) 200,460 (213,631)	(314,197) 120,276 (128,179)	(209,465) 80,184 (85,453)	Acct # 254 Acct # 254 Acct # 254	0 0 0	(209,465) 80,184 (85,453)	0 0 0	(209,465) 80,184 (85,453)	ARAM ARAM ARAM	0 0	(74,118) 28,373 (30,237)	0 0 0	Acct # 411.1 Acct # 411.1 Acct # 411.1	0 0 0	(135,347) 51,811 (55,216)	0 0	(135,347) 51,811 (55,216)	0	(21,418) 8,199 (8,738)	0 0 0	0 0 0	(113,929 43,612 (46,478	2 0	(113,929) 43,612 (46,478)	(158,198) 60,559 (64,538)
IAC OR Fed		Acct # 282 Acct # 282		2,328,140 (215,413)	1,396,884 (129,248)	931,256 (86,165)	Acct # 254 Acct # 254	0	931,256 (86,165)	0	931,256 (86,165)	ARAM ARAM	0	329,521 (30,489)	0	Acct # 411.1 Acct # 411.1	0	601,735 (55,676)	0	601,735 (55,676)	0	95,222 (8,811)	0	0	506,513 (46,866	3 0	506,513 (46,866)	703,330 (65,076)
TC Basis Red Other Book Only		Acct # 282 Acct # 282		(2,118,462) (7,026,118)	(1,271,077) (4,215,671)	(847,385) (2,810,447)	Acct # 254 Acct # 254	0 0	(847,385) (2,810,447)	0 0	(847,385) (2,810,447)	ARAM ARAM	0 0	(299,843) (994,464)	0 0	Acct # 411.1 Acct # 411.1	0 0	(547,542) (1,815,983)	0	(547,542) (1,815,983)	0	(86,646) (287,372)	0 0	0 0	(460,895 (1,528,611	5) 0	(460,895) (1,528,611)	(639,987) (2,122,588)
Overheads Repair 2014		Acct # 282 Acct # 282		(21,209,154) (836,924)	(12,725,492) (662,648)	(8,483,661) (174,277)	Acct # 254 Acct # 254	0	(8,483,661) (174,277)	0	(8,483,661) (174,277)	ARAM ARAM	0	(3,001,905)	0	Acct # 411.1 Acct # 411.1	0	(5,481,756) (112,610)	0	(5,481,756) (112,610)	0	(867,465) (17,820)	0	0	(4,614,292 (94,790	0)	(4,614,292) (94,790)	(6,407,279) (131,622)
epair 2014 Fed epair Allow epair Fed		Acct # 282 Acct # 282 Acct # 282		(218,308,783) (14,250,105) (29,782,170)	(129,315,767) (8,550,063) (17,869,302)	(88,993,016) (5,700,042)	Acct # 254 Acct # 254 Acct # 254	0	(88,993,016) (5,700,042) (11,912,868)	0	(88,993,016) (5,700,042) (11,912,868)	ARAM ARAM	0	(31,489,773) (2,016,934) (4,215,314)	0	Acct # 411.1 Acct # 411.1	0	(57,503,243) (3,683,108)	0	(57,503,243) (3,683,108) (7,697,554)	0	(9,099,647) (582,836)	0	0	(48,403,596 (3,100,272 (6,479,448	2) 0	(48,403,596) (3,100,272) (6,479,448)	(67,211,907) (4,304,953) (8,997,185)
ftware CA NO		Acct # 282 Acct # 282 Acct # 282		(3,287,923) (1,300,270)	(1,972,754)	(11,912,868) (1,315,169) (520,108)	Acct # 254 Acct # 254 Acct # 254	0	(11,912,868) (1,315,169) (520,108)	0	(11,315,169) (520,108)	ARAM ARAM ARAM	0	(4,213,314) (465,367) (184,038)	0	Acct # 411.1 Acct # 411.1 Acct # 411.1	0	(7,697,554) (849,803) (336,070)	0	(849,803) (336,070)	0	(1,218,106) (134,478) (53,182)	0	0	(715,325 (282,888	5) 0	(715,325) (282,888)	(993,281)
itware FT- A Capitalization		Acct # 282 Acct # 282		(9,402,052) (940,821)	(5,641,231) (564,493)	(3,760,821) (376,328)	Acct # 254 Acct # 254	0	(3,760,821) (376,328)	0	(3,760,821) (376,328)	ARAM ARAM	0	(1,330,749) (133,162)	0	Acct # 411.1 Acct # 411.1	0	(2,430,072) (243,166)	0	(2,430,072) (243,166)	0	(384,549) (38,480)	0	0	(2,045,523 (204,686	3) 0	(2,045,523) (204,686)	(2,840,357)
DA Capitalization CA Norm DA Software Other		Acct # 282 Acct # 282		(97,065) (261)		(38,826) (104)	Acct # 254 Acct # 254	0 0	(38,826) (104)	0 0	(38,826) (104)	ARAM ARAM	0 0	(13,738) (37)	0 0	Acct # 411.1 Acct # 411.1	0 0	(25,088) (67)		(25,088) (67)		(3,970) (11)	0	0 0	(21,118 (57	8) 0	(21,118) (57)	
lant Disallowance 1033 Involuntary Conv		Acct # 282 Acct # 282		371,736 39,627	223,041 23,771	148,694 15,856	Acct # 254 Acct # 254	0	148,694 15,856	0	148,694 15,856	ARAM ARAM	0	52,615 5,611	0	Acct # 411.1 Acct # 411.1	0	96,079 10,245	0	96,079 10,245	0	15,204 1,621	0	0	80,875 8,624	4 0	80,875 8,624	112,301 11,975
ff 263a F&C 2014 ff 263a F&C CA ff 263a F&C Fed		Acct # 282 Acct # 282 Acct # 282		4,858,878 1,290,771 1,949,491	2,914,699 774,295 1,169,442	1,944,179 516,475 780,049	Acct # 254 Acct # 254 Acct # 254	0	1,944,179 516,475 780,049	0	1,944,179 516,475 780,049	ARAM ARAM ARAM	0	687,939 182,752 276,017	0	Acct # 411.1 Acct # 411.1 Acct # 411.1	0	1,256,240 333,723 504,032	0	1,256,240 333,723 504,032	0	198,795 52,810	0	0	1,057,446 280,913 424,271	3 0	1,057,446 280,913 424,271	1,468,340 390,067 589,131
ff AFUDC Equity ff AFUDC Equity CA		Acct # 282 Acct # 282		46,022	27,769 6	18,253 4	Acct # 254 Acct # 254	0	18,253 4	0	18,253 4	ARAM ARAM	0	6,459 1	0	Acct # 411.1 Acct # 411.1	0	11,794 3	0	11,794	0	1,866	0	0	9,928		9,928	13,786
Audit Adjustment Audit Adjustment CA		Acct # 282 Acct # 282		79,589 138,316	47,743 82,972	31,846 55,344	Acct # 254 Acct # 254	0	31,846 55,344	0 0	31,846 55,344	ARAM ARAM	0	11,269 19,583	0 0	Acct # 411.1 Acct # 411.1	0 0	20,577 35,761	0 0	20,577 35,761	0	3,256 5,659	0	0 0	17,321 30,102	1 0 2 0	17,321 30,102	24,052 41,799
f Casualty Loss 2008 f CIAC		Acct # 282 Acct # 282		42,825 (176,950)	25,840 (106,152)	16,985 (70,798)	Acct # 254 Acct # 254	0	16,985 (70,798)	0 0	16,985 (70,798)	ARAM ARAM	0	6,010 (25,051)	0	Acct # 411.1 Acct # 411.1	0	10,975 (45,746)	0	10,975 (45,746)	0	1,737 (7,239)	0	0 0	9,238 (38,507	7) 0	9,238 (38,507)	12,828 (53,470)
f COR Fed f ITC Basis Red f ITC Basis Red CA		Acct # 282 Acct # 282 Acct # 282		19,042 186,183 (44,233)	11,423 112,339 (26,689)	7,619 73,844 (17,544)	Acct # 254 Acct # 254 Acct # 254	0	7,619 73,844 (17,544)	0	7,619 73,844 (17,544)	ARAM ARAM ARAM	0	2,696 26,129 (6,208)	0	Acct # 411.1 Acct # 411.1 Acct # 411.1	0	4,923 47,715 (11,336)	0	4,923 47,715 (11,336)	0	7,551 (1,794)	0	0	4,144 40,164 (9,542	4 0	4,144 40,164 (9,542)	5,754 55,771 (13,250)
ff Other Book Only ff Overheads		Acct # 282 Acct # 282		617,495 1,864,201	372,585 1,124,691	244,910 739,510	Acct # 254 Acct # 254	0	244,910 739,510	0	244,910 739,510	ARAM ARAM	0	86,660 261,672	0	Acct # 411.1 Acct # 411.1	0	158,250 477,838	0	158,250 477,838	0	25,042 75,616	0	0	133,207 402,222	7 0	133,207 402,222	184,968 558,515
ff Overheads CA ff Reg Plant Disallow Fed		Acct # 282 Acct # 282		(122,081) (34,476)	(73,662) (20,681)	(48,419) (13,795)	Acct # 254 Acct # 254	0	(48,419) (13,795)	0	(48,419) (13,795)	ARAM ARAM	0	(17,133) (4,881)	0	Acct # 411.1 Acct # 411.1	0	(31,286) (8,914)		(31,286) (8,914)		(4,951) (1,411)	0	0	(26,335 (7,503	5) 0	(26,335) (7,503)	(36,568) (10,419)
ff Repair 2014 ff Repair 2014 CA		Acct # 282 Acct # 282		73,984 928	58,565 557	15,419 371	Acct # 254 Acct # 254	0	15,419 371	0 0	15,419 371	ARAM ARAM	0	5,456 131	0	Acct # 411.1 Acct # 411.1	0	9,963 240	0	9,963 240	0	1,577 38	0 0	0 0	8,386 202	2 0	8,386 202	11,645 280
ff Repair 2014 Fed ff Repair Allow		Acct # 282 Acct # 282		19,298,496 1,257,232	755,663	7,869,445 501,569	Acct # 254 Acct # 254	0	7,869,445 501,569	0	7,869,445 501,569	ARAM ARAM	0	2,784,567 177,478	0	Acct # 411.1 Acct # 411.1	0	5,084,878 324,091	0	5,084,878 324,091	0	804,661 51,286	0	0	4,280,217 272,805	5 0	4,280,217 272,805	5,943,393 378,810
ff Repair Allow CA ff Repair CA ff Repair Fed		Acct # 282 Acct # 282 Acct # 282		1,143,942 (474,400) 4,916,763		(189,821) 1,967,341	Acct # 254 Acct # 254 Acct # 254	0	456,340 (189,821) 1,967,341	0	456,340 (189,821) 1,967,341	ARAM ARAM ARAM	0	161,474 (67,167) 696,135	0	Acct # 411.1 Acct # 411.1 Acct # 411.1	0	294,866 (122,654) 1,271,206		294,866 (122,654) 1,271,206		46,661 (19,409) 201,163	0	0	248,205 (103,244 1,070,043	4) 0	248,205 (103,244) 1,070,043	
Off Software CA NO		Acct # 282 Acct # 282		290,428 114,944	174,354 68,951	116,074 45,992	Acct # 254 Acct # 254	0	116,074 45,992	0	116,074 45,992	ARAM ARAM	0	41,072 16,274	0	Acct # 411.1 Acct # 411.1	0	75,002 29,718	0	75,002 29,718	0	11,869 4,703	0	0	63,133 25,015		63,133 25,015	87,665 34,736
ff Software FT- ff TOA Capital CA Norm		Acct # 282 Acct # 282		831,141 8,456	498,577 5,073	332,564 3,384	Acct # 254 Acct # 254	0 0	332,564 3,384	0 0	332,564 3,384	ARAM ARAM	0	117,676 1,197	0 0	Acct # 411.1 Acct # 411.1	0 0	214,888 2,186	0 0	214,888 2,186	0 0	34,005 346	0 0	0 0	180,883 1,840		180,883 1,840	251,169 2,556
TOA Capitaliz CA TOA Capitalization TOA Other CA		Acct # 282 Acct # 282 Acct # 282		(245) 82,965	(147) 49,768	(98) 33,197	Acct # 254 Acct # 254 Acct # 254	0 0	(98) 33,197	0	(98) 33,197	ARAM ARAM ARAM	0	(35) 11,746	0	Acct # 411.1 Acct # 411.1 Acct # 411.1	0 0	(63) 21,450	0	(63) 21,450	0	(10) 3,394	0 0	0	(53 18,056	3) 0 6 0 1) 0	(53) 18,056	(74) 25,072
TOA Software Other		Acct # 282		51	31	20	Acct # 254	0	20	0	20	ARAM	0	7	0	Acct # 411.1	0	13 0	0	13	0	2	0	0	11	1 0 0 0	11 0	15 0
								0	0	0	0		0	0	0		0	0	0	0	0		0	0	0	0 0	0	0
rd Assets Book Tax Basis Differences Timing Differences Timing Differences		Acct # 190 Acct # 190	0	9,730,734 5,449,228 26,635,870	5,840,030 3,269,537 15,981,522	3,890,704 2,179,691 10,654,348	Acct # 182.3 Acct # 182.3	0 0 0	0 0	3,890,704 2,179,691 10,654,348	3,890,704 2,179,691 10,654,348	130 Months 130 Months	0 0	0 0 0	357,466 1,666,878 (1,055,491)	Acct # 410.1 Acct # 410.1	0 0 0	0	3,533,239 512,813 11,709,839	3,533,239 512,813 11,709,839	0 0	0 0 0	559,120 81,150 1,853,033	0 0 0	0	0 2,974,119 0 431,662 0 9,856,806	2,974,119 431,662 9,856,806	4,129,779 599,394 13,686,891
- Correction of 2017 FERC Form 1 Error UDC Debt		Acct # 190 Acct # 190 Acct # 282		(26,635,870 (26,601,023) (47,739,683)		10,654,348 (10,640,409) (19,095,873)	Acct # 182.3 Acct # 182.3 Acct # 254	0 0	0 0	10,654,348 (10,640,409) (19,095,873)	10,654,348 (10,640,409) (19,095,873)	130 Months 130 Months 130 Months	0	0 0	(1,055,491) (1,626,722) (15,447,060)	Acct # 410.1 Acct # 410.1 Acct # 411.1	0 0 0	0	11,709,839 (9,013,688) (3,648,813)	11,709,839 (9,013,688) (3,648,813)		0 0	1,853,033 (1,426,378) (577,409)	0 0	0	0 9,856,806 0 (7,587,310) 0 (3,071,404)	9,856,806 (7,587,310) (3,071,404)	(10,535,530)
S34 Cap Int c 263a Cap Int		Acct # 282 Acct # 282		(103,800) 53,593,753		(41,520) 21,437,501	Acct # 254 Acct # 254	0	0	(41,520) 21,437,501	(41,520) 21,437,501	130 Months 130 Months	0	0	(33,586) 17,341,253	Acct # 411.1 Acct # 411.1	0	0	(7,934) 4,096,248	(7,934) 4,096,248		0	(1,255) 648,214	0	0	0 (6,678) 0 3,448,034	(6,678) 3,448,034	(9,273) 4,787,845
AFUDC Debt FAS34 Cap Int		Acct # 282 Acct # 282		4,213,331 9,123	2,531,567 5,504	1,681,764 3,619	Acct # 254 Acct # 254	0 0	0 0	1,681,764 3,619	1,681,764 3,619	130 Months 130 Months	0	0 0	1,360,415 2,927	Acct # 411.1 Acct # 411.1	0 0	0	321,349 691	321,349 691	0	0	50,852 109	0 0	0	0 270,497 0 582	270,497 582	375,605 808
Sec 263a Cap Int		Acct # 282		(5,726,065)	(3,437,649)	(2,288,416)	Acct # 254	0 0 0	0 0 0	(2,288,416) 0 0	(2,288,416) 0 0	130 Months	0 0 0	0 0 0	(1,851,149) 0 0	Acct # 411.1	0 0 0	0 0 0	(437,267) 0 0	(437,267) 0 0	0 0 0	0 0 0	(69,196)	0 0 0	0	0 (368,072) 0 0 0 0	(368,072) 0 0	(511,094)
ad Asset Rook Tay Differences			•	226 420 551	201 050 220	124 572 222		124 572 220	0	0	124 572 220		0.030.435	•	2		125 742 004	•	•	425 742 00 4	4 054 600	•	2	122 004 450	-	n ^	122 004 400	172 022 222
xed Asset Book Tax Differences ting Loss Deferred Taxes		Acct # 190 Acct # 190	0	336,430,551 336,430,551	201,858,330	134,572,220	Acct # 182.3 Acct # 182.3	134,572,220 134,572,220 0	0 0 0		134,572,220 134,572,220 0	ARAM ARAM	8,829,126 8,829,126	0	0 0 0	Acct # 410.1 Acct # 410.1	125,743,094 125,743,094 0	0 0 0	0 0	125,743,094 125,743,094 0	1,851,633	0	0 0	123,891,460 123,891,460 0	0 0 0	0 0 0	123,891,460 123,891,460 0	
		, toot # 180					, ωσι π 102.3	0	0	0	0	/ WALIAI		0	0	, teet # 1 10.1	0	0	0	0		0	0	0	0	0 0	0	0
								0	0	0	0			0	0		0	0	0	0		0	0	0	0	0 0 0	0	0
s to December 31, 2017 Amounts		_	0	(22,361,974) (29,456,149)	(13,417,682)	(8,944,291)		0	(8,944,291) (11,782,460)	0	(8,944,291) (11,782,460)		0	(3,067,693)	0		0	(5,876,598) (7,741,338)		(5,876,598) (7,741,338)	0	(929,947)	0	0	(4,946,651 (6,516,303		(4,946,651) (6,516,303)	. , , ,
				3,240,927	1.944.556	1,296,371		0	1,296,371	0	1,296,371			(4,041,122)			0	(7,741,338) 851,744	0	(7,741,338) 851,744		134,785		0	(6,516,303		(6,516,303) 716,959	1,800,105
.7 481a Adj .7 481a Bon Add Back Off 2017 481a Adj CA				3,853,249	2,311,451	1,541,798		0	1,541,798	0	1,541,798			528,802			0	1,012,995	0	1,012,995		160,302		0	852,693	3 0	852,693	2,140,898

Note C Reflects the DTL difference between tax basis deductions and book depreciation on these tax basis deductions.

Note D Reflects the DTA difference between non-fixed asset tax deductions and book deductions.

Note E Reflects the tax net operating loss DTA. The net operating loss DTA is protected.

Note F Basis for allocation is the 2017 value from Tab 24-Allocators, Rows 17 and 23 for common and direct function groups,

Note G Pursuant to ER17-2154-002 OFFER OF SETTLEMENT AND STIPULATION, Section 2.1.1.

Note H The "grossed-up" portion from Column 25 is excluded from rate base.

Note I The TO19 settlement provided for a base 130-months amortization subject to adjustment per Section 2.2.1. As a result, the overall amortization period may not be 130-months.

Note A Reflects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on

Note B Reflects the deferred tax asset (DTA) difference between the book accrual and actual spending for cost of removal.

ut cells are shaded gold		Originating Orig	Col 0 Col 1 ginating ADIT Bala	Permanent Worksheet(s Col 2 nce Remeasureme	Col 1 - Col 2 (Excess)/Deficient ent ADIT	Category 2 Information Col 4 FERC Account	Col 5	Category 3 Informati Col 6 [EXCESS]/DEFICIENT FED	Col 7	Col 8 Sum Col 5 to Col 7 EFERRED INCOME TAXES	Category 5 Information Col 9		Col 11 D AMORTIZATION OF (E CCUMULATED DEFERRE Amortization	ACESS)/ DEFICIENT	Category 4 Information Col 13 FERC Account	Col 5 - Col 10	Category 3 Information Col 15 Col 6 - Col 11 SS)/DEFICIENT FEDERAL ACCUMULA	Col 16 Col 7 - Col 12 ATED DEFERRED INCOME TAXE	Col 17 Sum Col 14 to Col 16 S - BEGINNING BALANCE		Col 19 RIOD AMORTIZATION OF ACCUMULATED DEFERR Amortization	· · · · · · · · · · · · · · · · · · ·	Col 21 Col 14 - Col 18 UNAMORTIZED (E)	Category 3 Information Col 22 Col 15 - Col 19 KCESS)/DEFICIENT FEDERAL AC	Col 23 Col 16 - Col 20 CUMULATED DEFERRED INCOM	Col 24 Sum Col 21 to Col 23 IE TAXES - ENDING BALANCE	Col 24 x Gross-up (Excess)/Deficient ADIT
CRIPTION thod Life t of Removal	Note A Note B	Excess/Deficient T ADIT Recorded Dif Account 12/ Acct # 282 Acct # 282	Fining Prior to ∓ Ference @ 21% F 31/2017 12/31/20	ADIT Balance IT @ x% FIT 017 12/31/2017	e Note F 'ADIT' Balance 7 12/31/2017 0 0	(Excess)/Deficient ADIT Recorded Acct 182.3 / Acct 254 Acct # 254 Acct # 254	Beg Bal PROTECTED FIXED ASSETS	Beg Bal UNPROTECTED FIXED ASSETS	Beg Bal UNPROTECTED NON FIXED ASSET	Beg Bal TOTALS 0 0	Amortization Period ARAM/Years ARAM ARAM	Expense PROTECTED FIXED ASSETS	Expense UNPROTECTED FIXED ASSETS 0 0	Expense UNPROTECTED NON FIXED ASSETS	ADIT Amortization Recorded Acct 410.1 / Acct 411.1 Acct # 411.1 Acct # 411.1	End Bal PROTECTED FIXED ASSETS	End Bal UNPROTECTED FIXED ASSETS 0	End Bal UNPROTECTED NON FIXED ASSETS	End Bal TOTALS	Expense PROTECTED FIXED ASSETS	Expense UNPROTECTED FIXED ASSETS	Expense UNPROTECTED NON FIXED ASSETS	End Bal PROTECTED FIXED ASSETS	End Bal UNPROTECTED FIXED ASSETS	End Bal UNPROTECTED NON FIXED ASSETS 0 0	End Bal TOTALS	Including Gross- up of 1.38857
Assets Book Tax Basis Differences ixed Assets Book Tax Basis Differences	Note C Note D oss Carryover Note E	Acct # 282 Acct # 190/ # 282 Acct # 190	0 0 0 0	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Acct # 254 Acct # 182.3 Acct # 182.3		0 0 0 0	0 0 0 0	0 0 0 0 0 0 0 0	130 Months (Note G) 131 Months (Note G) ARAM		0 0 0 0 0 0	0 0 0	Acct # 411.1 Acct # 410.1 Acct # 410.1	000000000000000000000000000000000000000	0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0	0 0 0 0 0 0 0 0))))	0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
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I Cost of Removal t of Removal t of Removal t of Removal	TBD TBD TBD	Acct # 282 Acct # 282 Acct # 282	0	0	0 0	Acct # 254 Acct # 254 Acct # 254		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0			0	0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 (0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0)))))	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0
Il Fixed Assets Book Tax Basis Differences C Audit Adjustment C Fed 1033 Involuntary Conv C Fed 263a F&C 2014 C Fed 263a F&C 2014 C Fed AFUDC Equity C Fed AHUDC Equity C Fed Audit Adj Bonus C Fed Casualty Loss 2008 C Fed CIAC C Fed COR Fed C Fed HTC Basis Red C Fed Other Book Only C Fed Overheads C Fed Repair 2014 C Fed Repair 2014 C Fed Repair Allow C Fed Software C A NO C Fed Software FT- C Fed TOA Capitalization CA Norm C Fed TOA Software Other C Reg Plant Disallowance C St Off 1033 Involuntary Conv C St Off 263a F&C Fed C St Off AFUDC Equity C St Off AFUDC Equity C St Off AGUIT Adjustment C St Off AGUIT C Basis Red C St Off ITC Basis Red C St Off Toe Fed C St Off Mepair 2014 C St Off Fed C St Off Repair 2014 C St Off Repair Allow C St Off Repair IF Add C A C St Off Repair IF C A C St Off Software C St Off Software C St Off Software C St Off To A Capitalization		Acct # 282				Acct # 254				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM				Acct # 411.1										0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
all Non Fixed Assets Book Tax Basis Differences ation Pay Timing Differences Derty Tax Timing Differences C Fed AFUDC Debt C Fed FAS34 Cap Int C Fed Sec 263a Cap Int C St Off AFUDC Debt C St Off FAS34 Cap Int C St Off FAS34 Cap Int C St Off FAS34 Cap Int		Acct # 190 Acct # 190 Acct # 282	0	0	0	Acct # 182.3 Acct # 182.3 Acct # 254		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	130 Months		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	Acct # 410.1 Acct # 410.1 Acct # 411.1				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Il Non Fixed Asset Book Tax Differences t Operating Loss Deferred Taxes t Operating Loss Deferred Taxes - 2018 True Up		Acct # 190 Acct # 190	0	0	0 0	Acct # 182.3 Acct # 182.3		0 0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0	ARAM ARAM		0 0 0 0 0 0 0	0 0 0 0 0 0	Acct # 410.1 Acct # 410.1				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0 0	0 0 0 0 0 0 0 0 0 0)))))	0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0		0 0 0 0 0 0 0 0 0 0 0 0
tments to December 31, 2017 Amounts ADIT Item 1			0	0	0 0			0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0							0 (0 0		0 0 0 0 0 0			0 0 0 0 0 0 0 0 0

Note 1 This Schedule 17-RegAssets-3 will reflect tax rate changes occuring after the TCJA.
Note A Relects the deferred tax liability (DTL) for the difference between book and tax depreciation methods and depreciable lives on plant capitalized for both book and tax. Method life is a protected timing difference.
Note B Relects the deferred tax asset (DTA) difference between the book accrual and actual spending for cost of removal.
Note C Reflects the DTL difference between tax basis deductions and book depreciation on these tax basis deductions.
Note D Reflects the DTA difference between non-fixed asset tax deductions and book deductions.
Note E Reflects the tax net operating loss DTA. The net operating loss DTA is protected.
Note F Basis for allocation is the 2017 value from Tab 24-Allocators, Rows 17 and 23 for common and direct function groups,

Note G Pursuant to ER17-2154-002 OFFER OF SETTLEMENT AND STIPULATION, Section 2.1.1.

Operations and Maintenance Expense

Input cells are shaded gold

Network Transmission O&M Expense (Line 100, Col 15) \$642,008,185

	Network	Transmission Odivi Expense (Line 100, Coi 13)			\$042,006,165											
	<u>Col 1</u>	<u>Col 2</u>	Col 3	Col 4	<u>Col 5</u>	Col 6	<u>Col 7</u>	<u>Col 8</u>	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>	
Source		<u></u>	Note 1	Note 1	Col 3 + Col 4, Note 2	Note 1, Note 4	Note 1, Note 4	Col 6 + Col 7	Col 3 + Col 6	Col 4 + Col 7	Col 9 + Col 10	Note 3	Col 9 * Col 12	Col 10 * Col 12	Col 13 + Col 14	
				ecorded O&M Expe		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										ı
	FERC			F1 321, L. 112, col b			Adjustments		Recor	ded Adjusted O&M Ex	pense	Network	Netw	ork Transmission O&M	Expense	1
<u>Line</u>	Account	FERC Account Description	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Labor	Non-Labor	Total	Transmission %	Labor	Non-Labor	Total	<u>Line</u>
100		Total Transmission O&M	\$187,668,388	\$551,832,296	\$739,500,684	(\$6,484,012)	(\$58,450,864)	(\$64,934,876)	\$181,184,376	\$493,381,432	\$674,565,808		\$172,423,027	\$469,585,158	\$642,008,185	100
101	560	Operation Supervision and Engineering	\$2,672,131	\$608,496	\$3,280,627	\$0	\$0	\$0	\$2,672,131	\$608,496	\$3,280,627	95.16%	\$2,542,917	\$579,071	\$3,121,989	101
102	561.1	Load Dispatch - Reliability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	102
	FC1 2	Load Dispatch - Monitor and Operate										05.460/	¢25 700 764	ĆE 545 400	Ć44 24 4 472	
103	561.2	Transmission System	\$37,617,810	\$5,795,664	\$43,413,474	\$0	\$0	\$0	\$37,617,810	\$5,795,664	\$43,413,474	95.16%	\$35,798,764	\$5,515,409	\$41,314,173	103
	FC1 2	Load Dispatch - Transmission Service and										OF 160/	ćo	ćo	ćo	
104	561.3	Scheduling	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	104
	561.4	Scheduling, System Control and Dispatch										0E 169/	ćo	\$0	ćo	
105	501.4	Services (CAISO GMC)	\$0	\$15,402,505	\$15,402,505	\$0	(\$15,402,505)	(\$15,402,505)	\$0	\$0	\$0	95.16%	\$0	\$ 0	\$0	105
	561.5	Reliability Planning and Standards										95.16%	\$0	\$0	\$0	
106	301.3	Development	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.10%	Ş U	ŞU	ŞU	106
107	561.6	Transmission Service Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	107
108	561.7	Generation Interconnection Studies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	108
	561.8	Reliability Planning and Standards										95.16%	\$0	\$0	\$0	
109	301.6	Development Services (CAISO GMC)	\$0	\$6,888,930	\$6,888,930	\$0	(\$6,888,930)	(\$6,888,930)	\$0	\$0	\$0	93.10%	ŞU	ŞU	ŞU	109
110	562	Station Expenses	\$8,281,343	\$5,706,786	\$13,988,129	(\$1,214,897)	(\$145,274)	(\$1,360,171)	\$7,066,446	\$5,561,512	\$12,627,958	95.16%	\$6,724,741	\$5,292,580	\$12,017,321	110
111	562.1	Operation of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	111
112	563	Overhead Line Expenses	\$15,119,525	\$71,799,668	\$86,919,193	(\$6,212)	(\$1,018)	(\$7,230)	\$15,113,313	\$71,798,650	\$86,911,963	95.16%	\$14,382,494	\$68,326,756	\$82,709,250	112
113	564	Underground Line Expenses	\$301,888	\$32,484	\$334,372	(\$75,636)	(\$1,243)	(\$76,879)	\$226,252	\$31,241	\$257,493	95.16%	\$215,312	\$29,730	\$245,042	113
114	565	Transmission of Electricity by Others	\$0	\$1,275,339	\$1,275,339	\$0	\$0	\$0	\$0	\$1,275,339	\$1,275,339	100.00%	\$0	\$1,275,339	\$1,275,339	114
115	566	Miscellaneous Transmission Expenses	\$68,592,752	\$171,078,898	\$239,671,649	(\$5,187,268)	(\$35,984,613)	(\$41,171,881)	\$63,405,484	\$135,094,285	\$198,499,769	95.16%	\$60,339,450	\$128,561,668	\$188,901,118	115
116	567	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	116
117	568	Maintenance Supervision and Engineering	\$988,795	\$255,021	\$1,243,816	\$0	\$0	\$0	\$988,795	\$255,021	\$1,243,816	95.16%	\$940,981	\$242,689	\$1,183,670	117
118	569	Maintenance of Structures	\$182,363	\$2,020,811	\$2,203,174	\$0	\$0	\$0	\$182,363	\$2,020,811	\$2,203,174	95.16%	\$173,544	\$1,923,093	\$2,096,637	118
119	569.1	Maintenance of Computer Hardware	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	119
120	569.2	Maintenance of Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	120
	569.3				į							95.16%	\$0	\$0	\$0	
121	303.3	Maintenance of Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	33.1070	, , , , , , , , , , , , , , , , , , , 	Ç0	70	121
	569.4	Maintenance of Miscellaneous Regional										95.16%	\$0	\$0	\$0	
122		Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					122
123	570	Maintenance of Station Equipment	\$21,300,413	\$24,915,246	\$46,215,659	\$0	\$0	\$0	\$21,300,413	\$24,915,246	\$46,215,659	95.16%	\$20,270,410	\$23,710,445	\$43,980,855	123
124	570.1	Maintenance of Energy Storage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	95.16%	\$0	\$0	\$0	124
125	571	Maintenance of Overhead Lines	\$31,511,165	\$244,039,151	\$275,550,316	\$0	\$0	\$0	\$31,511,165	\$244,039,151	\$275,550,316	95.16%	\$29,987,412	\$232,238,398	\$262,225,810	125
126	572	Maintenance of Underground Lines	\$1,067,989	\$1,430,012	\$2,498,001	\$0	\$0	\$0	\$1,067,989	\$1,430,012	\$2,498,001	95.16%	\$1,016,345	\$1,360,863	\$2,377,208	126
	573	Maintenance of Miscellaneous Transmission										95.16%	\$30,657	\$529,118	\$559,775	
127	3.0	Plant	\$32,214	\$583,286	\$615,501	\$0	(\$27,282)	(\$27,282)	\$32,214	\$556,004	\$588,219	33.23/0	+ 55,53,	+525,225	4333 ,. 73	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 321, 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.

Administrative and General Expenses

Input Cells are shaded in gold

<u>Line</u>

<u>Line</u> 100 101	1) Calculation of Total Company Adjusted A&G Expense		<u>Col 1</u>	Col 2	Col 3 See Note 11	Col 4	<u>Col 5 = Col 1+Col 3</u>	<u>Col 6</u> See Note 1	<u>Col 7 = Col 5 - Col 6</u>
102			FERC Form 1	Data	FERC Form 2	Data	Total Company	Total Company	Total Company Adj
103	Acct. <u>Description</u>		<u>Amount</u>	<u>Source</u>	<u>Amount</u>	<u>Source</u>	<u>Amount</u>	Amount Excluded	A&G Expense Reference
104	920 A&G Salaries		\$359,991,194	FF1 323, L. 181, col b		FF2 325, L. 254, col b	\$359,991,194	\$23,348,777	\$336,642,417 WP_19-AandG 1, L. 106
105	921 Office Supplies and Expenses		\$42,662,196	FF1 323, L. 182, col b		FF2 325, L. 255, col b	\$42,662,196	(\$385,028)	\$43,047,224 WP_19-AandG 1, L. 206
106	922 A&G Expenses Transferred		(\$57,122,496)	FF1 323, L. 183, col b		FF2 325, L. 256, col b	(\$57,122,496)	\$0	(\$57,122,496) WP_19-AandG 1, L. 306
107	923 Outside Services Employed		\$309,010,456	FF1 323, L. 184, col b		FF2 325, L. 257, col b	\$309,010,456	(\$10,621,665)	\$319,632,121 WP_19-AandG 1, L. 406
108	924 Property Insurance		\$11,235,559	FF1 323, L. 185, col b		FF2 325, L. 258, col b	\$11,235,559	(\$9,270,229)	\$20,505,788 WP_19-AandG 1, L. 506
109	925 Injuries and Damages		\$1,982,050,376	FF1 323, L. 186, col b		FF2 325, L. 259, col b	\$1,982,050,376	\$908,919,444	\$1,073,130,932 WP_19-AandG 1, L. 606
110	926 Employee Pensions and Benefits		\$335,424,354	FF1 323, L. 187, col b		FF2 325, L. 260, col b	\$335,424,354	\$3,067,476	\$332,356,879 WP_19-AandG 1, L. 706
111	927 Franchise Requirements		\$116,147,801	FF1 323, L. 188, col b		FF2 325, L. 261, col b	\$116,147,801	\$116,147,801	\$0 WP_19-AandG 1, L. 806
112	928 Regulatory Commission Expenses		\$0	FF1 323, L. 189, col b		FF2 325, L. 262, col b	\$0	\$0	\$0 See Note 2
113	929 Duplicate Charges		\$0	FF1 323, L. 190, col b		FF2 325, L. 263, col b	\$0	\$0	\$0 See Note 2
114	930.1 General Advertising Expense		\$0	FF1 323, L. 191, col b		FF2 325, L. 264, col b	\$0	\$0	\$0 WP_19-AandG 1, L. 906
115	930.2 Miscellaneous General Expense		\$16,970,569	FF1 323, L. 192, col b		FF2 325, L. 265, col b	\$16,970,569	\$10,959,495	\$6,011,074 WP_19-AandG 1, L. 906
116	931 Rents		\$0	FF1 323, L. 193, col b		FF2 325, L. 266, col b	\$0	\$0	\$0 See Note 2
117	935 Maintenance of General Plant		\$1,890,228	FF1 323, L. 196, col b		FF2 325, L. 269, col b	\$1,890,228	\$0	\$1,890,228 WP_19-AandG 1, L. 1006
118	Tota	al A&G Expenses:	\$3,118,260,237	FF1 323, L. 197, col b	\$0	FF2 325, L. 270, col b	\$3,118,260,237	\$1,042,166,070	\$2,076,094,167

Based on Labor Factors	<u>Amount</u>	<u>Source</u>	
A&G Expense after Adjustments	\$2,076,094,167	Line 118, col 7	
Less Account 924 Property Insurance nonnuclear:	\$20,505,788	Line 108, col 7	
Less General Liability and Third Party Claims	\$1,036,182,881	WP_19-AandG 2, L. 102	
Total A&G Expense Applicable to the O&M Labor Allocation Factor:	\$1,019,405,498	Line 202 - (Line 203 - Line 206)	
Electric O&M Labor Allocation Factor:	100.00%	See Note 11	See Note 11
Total Electric Portion of A&G From Labor	\$1,019,405,498	Line 205 * Line 206	
Transmission as a Percent of Electric O&M Labor Allocation Factor:	13.56%	24-Allocators, L. 112	
Transmission Portion of A&G from Labor Allocation Factors:	\$138,207,914	Line 207 * Line 208	
Based on Yearend Plant			
Network Transmission Plant Allocation Factor as a percent of Total Electric Plant:	21.69%	24-Allocators, L. 119	See Note 11
Account 924 Property Insurance nonnuclear:	\$20,505,788	Line 203	
Transmission Portion of Property Insurance Account 924	\$4,446,823	Line 213 * Line 214	
Based on Blended Labor and Plant Factor			
General Liability Insurance and Injuries and Damages:	\$1,036,182,881	Line 204	
Electric Factor using the combined O&M Labor and Plant Factor:	16.81%	24-Allocators, L. 136	See Note 11
Transmission Portion of General Liability Insurance and Injuries and Damages:	\$174,170,922	Line 217 * Line 218	
Total Transmission Portion of Administrative and General Expenses:	\$316,825,660	Line 209 + Line 213 + Line 217	
STIP Adjustment pursuant to TO20 Settlement Agreement (Docket No. ER19-13-000)	(\$638,859)		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	\$316,186,800	Line 221 + Line 222	

300	3) Summary of Total Company Adjustments									
301		Note 10	Note 3	Note 4	Note 5	Note 6	Note 7	Note 8	Note 9	Note 12
302		Total by FERC Account					Non A&G Costs and			
			STIP	Officer Compensation	Accrual to Cash Basis	Not Seeking Recovery	Other	NP&S	Allocations on Adjustments	
303	920 A&G Salaries	(\$23,348,777)	(\$5,341,157)	(\$16,503,580)	\$0	(\$701,331)	(\$624,397)	(\$220,589)	\$42,278	
304	921 Office Supplies and Expenses	\$385,028	\$0	\$478,753	\$0	\$0	(\$28,206)	(\$65,518)	\$0	
305	922 A&G Expenses Transferred	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
306	923 Outside Services Employed	\$10,621,665	(\$1,529,333)	(\$3,367,489)	(\$211,915)	\$590,148	\$15,051,938	(\$10,424)	\$98,739	
307	924 Property Insurance	\$9,270,229	\$0	\$0	\$0	\$9,270,229	\$0	\$0	\$0	
308	925 Injuries and Damages	(\$908,919,444)	\$0	\$0	\$37,524,609	(\$934,771,882)	(\$11,672,171)	\$0	\$0	
309	926 Employee Pensions and Benefits	(\$3,067,476)	\$0	(\$3,350,772)	\$2,458,763	(\$273,297)	(\$67,839)	(\$1,593,647)	(\$240,684)	
310	927 Franchise Requirements	(\$116,147,801)	\$0	\$0	\$0	(\$116,147,801)	\$0	\$0	\$0	
311	928 Regulatory Commission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
312	929 Duplicate Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
313	930.1 General Advertising Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
314	930.2 Miscellaneous General Expense	(\$10,959,495)	\$0	\$0	\$0	(\$1,169,456)	(\$9,790,039)	\$0	\$0	
315	931 Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
316	935 Maintenance of General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
317	Total by Adjustment Type	(\$1,042,166,070)	(\$6,870,490)	(\$22,743,088)	\$39,771,457	(\$1,043,203,389)	(\$7,130,715)	(\$1,890,178)	(\$99,667)	

es:

- 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 Officer STIP and STIP for one Director.
- Remove Officer STIP and STIP for one Director.

 Remove Officer compensation pursuant to CPUC Resolution E-4963 (Dec. 14, 2018).
- 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, MCL Exchange Rights, a portion of Injuries and
- Remove costs PG&E does not seek to recover in TO, such as Intervenor Compensation, MCI Exchange Rights, a portion of Injuries and Damages, and Nuclear Property and Nuclear Liability Liability Insurance.

 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 caclulation within the Model and amounts recovered separate
- 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 caclulation within the Model and amounts recovered separately through CPUC proceedings and balancing/memorandum accounts.

 Remove labor and benefits associated with NP&S activities.
- 9 Remove capital and below-the-line adjustments as appropriate associated with regulatory adjustments described in Notes 3 through 8.
 10 Total by FERC account

Revenue Credits
Prior Year: 2022

Input cells are shaded gold

Instructions:

1) Insert additional lines as necessary for additional items.

<u>Co</u>	ol 1	<u>Col 2</u> <u>Col 3</u>		<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u> Col 5 + Col 6	<u>Col 8</u>	<u>Col 9</u>
	<u>N</u>	NATURAL_			Network ET - High N	etwork ET - Low			
e FERC	<u>C ACCT</u>	ACCT DESCRIPTION	<u>DN</u>	Total Electric	<u>Voltage</u>	<u>Voltage</u>	Total Network ET	NP&S Transmission	<u>Notes</u> Sum Lines 201, 301, 401, 501
0			Totals	(\$188,481,714)	\$8,798,137	\$5,808,352	\$14,606,489	\$67,852,564	
	eited Disco	ounts							
0			FF1 300, L. 16, col b	\$108,292	40	A O	40	40	
1 2 4	450	4500000 Forfeited Discounts	Acct 450 Total	\$108,292 \$108,292	\$0	\$0	\$0 \$0	\$0	Note 2
2 4 3	+50	4500000 Forfeited Discoulits		\$100,292			\$0 \$0		Note 2
1 .							\$0		
	ellaneous	Service Revenues					·		
)			FF1 300, L. 17, col b	\$7,068,124					
1			Acct 451 Total	\$7,068,124	\$0	\$0	\$0	\$480,571	
	451	4510000 Miscellaneous Service Revenues		\$1,490,447			\$0		Note 2
	451	4510007 NRD Revenue Other		\$614,069			\$0	\$480,571	
	451 151	4510040 Miscellaneous Service Electric Customer Fund N	_	\$3,411,765			\$0 \$0		Note 2
	451 451	4510041 Miscellaneous Service Electric Customer Fund N 4510043 Miscellaneous Service Revenues - Reimbursable	_	\$810,021			\$0 \$0		Note 2 Note 2
5 4 7	+ 7 T	+310043 iviiscellalieous sei vice keveilues - Keimpursable		\$741,822			\$0 \$0		NULE Z
3							\$0 \$0		
	of Water	and Water Power					, , , , , , , , , , , , , , , , , , ,		
)			FF1 300, L. 18, col b	\$4,603,372					
1			Acct 453 Total	\$4,603,372	\$0	\$0	\$0	\$0	
	453	4530000 Sales of Water and Water Power		\$4,603,372			\$0		Note 2
							\$0		
							\$0		
Rents	5		FF1 300, L.19, col b	\$61,810,991					
			Acct 454 Total	\$61,810,991	\$2,992,467	\$3,431,192	\$6,423,659	\$14,702,473	
	154	4540010 Rent from Electric Property	7,000 757 10001	\$39,578,695	\$2,992,467	\$3,431,192	\$6,423,659	Ç14,702,473	Note 2, 3
	154	4540012 New Revenue Development Rent		\$15,959,486	. , , , , , ,	, ,, , ,, ,, ,,	\$0	\$9,575,996	·
	154	4540013 New Revenue Development Fee Revenue		\$6,272,810			\$0	\$5,126,477	
5							\$0		
							\$0		
	r Electric F	Revenue	EF1 200 1 24 22 11	(\$262.072.404)					Note 1
			FF1 300, L. 21-22, col b Acct 456 Total	(\$262,072,494) (\$262,072,494)	\$5,805,670	\$2,377,159	\$8,182,829	\$52,669,521	Note 1
! 4	1 56	4560099 Other Electric Revenues	ALLI 430 TUIAI	\$117,755,288	43,003,070	72,377,133	\$8,182,829 \$0	432,003,321	Note 2
	456	MCI Rights-of-Way (B)		\$611,917			\$0		Note 2
	456	4560050 Recreation Facilities Revenue		\$1,295,482			\$0		Note 2
5 4	456	4560070 Timber Sales - Utility		\$3,272			\$0		Note 2
	456	4560014 Other Revenue - Affiliate		\$93,207			\$0		Note 2
	456	4560022 Revenue Damage Claims Electric		\$1,134,942			\$0		Note 2
	456	4560093 Mobile Home Park Electric		\$4,530			\$0		Note 2
	456 456	4560091 NEBS TCRA		\$44,441,875			\$0	640.477.77	Note 2
	456 156	4560098 New Revenue Development - Electric Revenue 4560000 Unbilled Electric Revenue		\$73,100,494			\$0 \$0	\$18,175,731	Note 2 Note 2
	456 456	4560001 Reimbursed Electric Revenue		(\$36,899,726) \$55,039,838	\$1,239,360	\$2,377,159	\$0 \$3,616,519		Note 2 Note 2, 4
	456 456	4560001 Reimbursed Electric Revenue Joint Poles		\$55,039,838 \$25,571	71,235,300	Ş2,377,133	\$3,616,519		Note 2
/	456	4560003 Reimbursed Electric Revenue Customer Care an	d Billing (CC&B)	\$15,398,611			\$0		Note 2
	456	4560095 Other Electric Revenue - Calif Department of W	<u> </u>	(\$475,288,924)			\$0		Note 2
4	+30		,	(\$101,028,934)			\$0		Note 2
4 5 4	456	4560005 Reimbursed Electric Revenue - CPUC		(7-0-)0-0)00 .7					
4 4 5 4 6 4		4560005 Reimbursed Electric Revenue - CPUC 9414000 Other Utility Operating Income		(+=0=)0=0,00 :,			\$0		Note 2
4 4 5 4 6 4 7 4	456			\$4,566,310	\$4,566,310		\$0 \$4,566,310		Note 2 Note 2, 5

Notes:

1) Immaterial reconciling difference.

2) Run a query of col 2 (Natural Account) in SAP system to get col 4 and col 8.

3) Run a query of rent in SAP system to get Line 502, col 5-6.

4) Apply plant allocation factors after running a query of Natural Account in SAP system to get Line 612, col 5-6.

5) See FF1 330, col n, Total

403

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>L</u>
100	NP&S Transmission Revenue	\$67,852,564	20-RevenueCredit	s, L. 100, col 8		1
101	NP&S Transmission O&M Expense	\$19,545,613	WP-NPandS_RY20	024 2, Line 100, col 1		1
102	NP&S Transmission A&G Expense	\$868,474	WP-NPandS_RY20	024 2, Line 100, col 2		1
103	Total NP&S Transmission Expense	\$20,414,087	Line 101 + Line 10	2		1
	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	ı
	Total	\$67,852,564	\$20,414,087	\$47,438,477	\$47,438,477	_
	Wireline	\$9,918,510	\$1,530,850	\$8,387,660	\$8,387,660	-
202	Wireless	\$20,815,901	\$16,726,987	\$4,088,914	\$4,088,914	
203	Land Use	\$0	\$0	\$0	\$0	
204	Technology & Licenses	\$0	, \$0	\$0	\$0	
	Maintenance & Consulting	\$2,624,364	\$2,156,250	\$468,114	\$468,114	
	SBA Amortization	\$34,493,789	\$0	\$34,493,789	\$34,493,789	:
207						2
	Calculation of Pre-tax Revenue Allocation %					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>			ļ
300	PTNR (Pre-tax net revenue)	\$47,438,477	Line 200, col 4			
301	t = Composite state & federal tax rate	27.98%	1-BaseTRR, L. 402			
302	k = The ratio of customer to shareholder after tax net revenues.	1	50%/50% = 1			
303	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = 1 / (1 + k - kt)	58.13%	1 / [1 + Line 302 -	(Line 302 * Line 301)		
304	CRC% (Customer Revenue Credit Percent of Net Revenues) = 1 - [1 / (1+ k - kt)]	41.87%	1 - Line 303			;
	Calculation of 50/50 After-Tax Sharing					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>			Ī
400	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$27,577,880	Line 300 * Line 30	3		
401	State and Federal taxes = PSA\$ * t	\$7,717,284	Line 400 * Line 30	1		•
402	Shareholder Allocation	\$19,860,597	Line 400 - Line 40	1		4
		440 000 -0-		•		

\$19,860,597 Line 304 * Line 300

Notes:

1) Please see WP_21-NPS 1 for Revenues by Product Line.

403 Customer Revenue Credit (CRC\$) = PTNR * CRC%

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

Income Tax Rates Prior Year: 2022

Input cells are shaded gold

					_
	1) Tax Rates for the Rate Year				
<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
100	Federal Income Tax Rate	21.00% Internal	Revenue Code (IRC) Section 11		100
101	State Franchise Tax Rate (California)	8.84% Californi	a Rev. & Tax. Cd. § 23151		101
				Reflects the federal tax deduction for state taxes which	
102	Federal Secondary	-1.86% Negative	e Line 100 * Line 101	reduces the composite income tax rate	102
103	Composite Income Tax Rate	27.98% Sum of L	ines 100-Line 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>	Line
200	Federal Income Tax Rate	21.00% Internal	Revenue Code (IRC) Section 11		200
201	State Franchise Tax Rate (California)	8.84% Californi	a Rev. & Tax. Cd. § 23151		201
				Reflects the federal tax deduction for state taxes which	
202	Federal Secondary	-1.86% Negative	Line 100 * Line 101	reduces the composite income tax rate	202
203	Composite Income Tax Rate	27.98% Sum of L	ines 100-Line 102		203

Retail "South Georgia" Taxes Prior Year: 2022 Input cells are shaded gold

	anpart come and common good									
	1) Accumulated Deferred Income Taxes									
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	Col 4	<u>Col 5</u>	<u>Col 6</u>				
				Values for						
			Values for	Inputs to						
			Inputs to	Sch.3-True-						
<u>Line</u>	Description		Sch.1-BaseTRR	<u>upTRR</u>	<u>Source</u>	<u>Notes</u>				<u>Line</u>
100	End of Year Accumulated Deferred Income Taxes		\$20,784,382	\$20,784,382	WP_23-RetailSGTax 3	Note 1				100
101	Beginning of Year Accumulated Deferred Income Taxes	;		\$22,661,819	WP_23-RetailSGTax 3	Note 2				101
102	Average of BOY and EOY Accumulated Deferred Incom	e Taxes	Γ	\$21,794,488	Line 414, col 9					102
	-		•							
	2) Income Taxes									
Line	Description				<u>Source</u>	<u>Notes</u>				<u>Line</u>
200	Federal Income Tax Rate		21.00%	21.00%	22-TaxRates, L. 100					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:		\$3,029,061	\$3,049,575						203
	Income Taxes = $[((RB * ER) + FPD) * (CTR/(1 - CTR))] +$	CO/(1 – CTR)]								
	Where:		400 -01	624 704 555	11400402					
204	RB = Rate Base	· Carrant Charl	\$20,784,382		Line 100 or 102					204
205	ER = Equity Rate of Return Including Common and Pre	eterred Stock	5.23%		Line 301 + Line 302					205
206	CTR = Composite Tax Rate		27.98%	27.98%		Nata 2				206
207 208	CO = Credits and Other FPD = Flowback and Permanent Tax Deductions		\$1,877,437	\$1,877,437	WP_23-RetailSGTax 3	Note 3				207 208
200	FPD - Flowback and Permanent Tax Deductions		-	-						200
	3) ROE and Capitalization Calculations									
	o, no z ana capitamento caronidado.			For Inputs to						
			For Inputs to	Sch.3-True-						
<u>Line</u>	<u>Description</u>		Sch.1-BaseTRR	<u>upTRR</u>	<u>Source</u>	<u>Notes</u>				<u>Line</u>
	Calculation of Cost of Capital Rate									
300	Weighted Cost of Long Term Debt		1.95%	1.95%	1-BaseTRR, L. 216					300
301	Weighted Cost of Preferred Stock		0.03%	0.03%	1-BaseTRR, L. 217					301
302	Weighted Cost of Common Stock		5.20%	5.20%	1-BaseTRR, L. 218					302
303	Cost of Capital Rate		7.18%	7.18%	Sum of Lines 300 to 302					303
304	Return on Capital: Rate Base times Cost of Capital Rate	!	\$1,491,629	\$1,564,121	Line 100 or 102 * Line 303					304
305	Total South Georgia Adjustment		\$4,520,690	\$4.613.695	Line 304 + Line 203					305
			- 1,0_0,000	+ 1,020,000						
	4) Tax Normalization Calculation Pursuant to Treas. Re	g §1.167(I)-1(h)(6); PLR 931300	3; 9 <mark>202029</mark> ; 922	404; 201717008					
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
									Col 9 Prior Mth + Col 8	3
			See Note 4	See Note 5			Col 6 / Tot. Days	= Col 3 * Col 7	Current Mth	
			Mthly Deferred	Deferred		Number of Days	Prorata	Monthly	Annual Accumulated	
<u>Line</u>		<u>Year</u>	Tax Amount	Tax Balance	Days in Month	<u>Left in Period</u>	<u>Percentages</u>	Prorata Amounts	Prorata Calculation	<u>Line</u>
	Beginning Deferred Tax Balance (Line 101)		44	\$22,661,819		366	100.00%	44	\$22,661,819	
	January	2022	(\$156,453)	\$22,505,366		31 335	91.53%	(\$143,202)	\$22,518,617	
	February	2022	(\$156,453)	\$22,348,913		28 307 24 276	83.88%	(\$131,233)	\$22,387,385	
	March	2022	(\$156,453)	\$22,192,460		31 276	75.41%	(\$117,981)	\$22,269,404	
	April	2022	(\$156,453)	\$22,036,007		30 246	67.21%	(\$105,157)	\$22,164,247	
	May	2022	(\$156,453)	\$21,879,554		31 215	58.74%	(\$91,905)	\$22,072,341	
	June July	2022	(\$156,453)	\$21,723,101		30 185 31 154	50.55%	(\$79,081)	\$21,993,260	
	July August	2022 2022	(\$156,453)	\$21,566,647		31 154 31 123	42.08%	(\$65,830)	\$21,927,430 \$21,874,851	
	September September	2022	(\$156,453) (\$156,453)	\$21,410,194 \$21,253,741		30 93	33.61% 25.41%	(\$52,578) (\$39,754)	\$21,874,851 \$21,835,097	
	October	2022		\$21,253,741		30 93 31 62	16.94%			
	November	2022	(\$156,453) (\$156,453)	\$21,097,288		30 32	8.74%	(\$26,503) (\$13,679)	\$21,808,594 \$21,794,915	
	December	2022	(\$156,453)	\$20,784,382		31 1	0.27%	(\$13,679) (\$427)	\$21,794,488 \$21,794,488	
	Ending Balance (Line 100)	2022	(7130,433)	\$20,784,382		J. 1	0.27/0	(7427)	721,134,400	413
414				7-01107,002			Weighted Ave	age ADIT Balance:	\$21,794,488	
127									72±,, 77,700	

- 1) The Source of the End of Year Accumulated Deferred Income Taxes can be found in the Purple Shaded area of WP_23-RetailSGTax 3
- 2) The Source of the Beginning of Year Accumulated Deferred Income Taxes can be found in the Orange Shaded area of WP_23-RetailSGTax 3
- 3) The Source of the Credits and Other can be found in the Green 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.

Input cells are shaded gold

<u>Line</u>	<u>Description</u>	<u>Value</u>	Reference	<u>Notes</u>	<u>Line</u>
	Calculation of Prior Year Total Electric Department Labor Allocation Factor				
100	Total Company Wages and Salaries	\$2,321,743,464 FF1	355, L. 65, col b		100
	Electric A&G Wages and Salaries	(\$307,482,802) FF1			101
	Gas A&G Wages and Salaries	(\$145,831,063) FF1			102
	Cost Adjustment		_24-Allocators_Labor, L. 100, col 3		103
104	Total Company Wages and Salaries w/o A&G	\$1,798,086,874 (Line	e 100 + Line 103) - (Line 101 + Line 102)		104
105	Total Electric Department Wages and Salaries	\$1,637,751,444 FF1	354, L. 28, col b		105
	Electric A&G Wages and Salaries	(\$307,482,802) Line			106
107	Cost Adjustment	(\$58,496,449) WP_	_24-Allocators_Labor, L. 100, col 5		107
108	Total Adjusted Electric Wages and Salaries wo A&G	\$1,271,772,193 Line	2 105 - Line 106 + Line 107		108
109	Total Electric Department Labor as a % of Total Company Labor	70.73% Line	e 108 / Line 104		109
	Calculation of Prior Year Network Electric Transmission Labor Allocation Factors				
110	Total Adjusted Electric Wages and Salaries wo A&G	\$1,271,772,193 Line	108		110
	Network Electric Transmission Wages and Salaries		DandM, L. 100, col 13		111
	•				
112	Network Electric Transmission Labor as a % of Total Electric Allocation Factor	13.56% Line	e 111 / Line 110		112
113	Network Electric Transmission Labor as a % of Total Company Allocation Factor	9.59% Line	e 111 / Line 104		113
11/	Calculation of Prior Year Transmission Plant Allocation Factor Network Electric Transmission Gross Plant In Service including CGI Plant	\$17 120 3 <i>44</i> 604 7 ₋ pl	antInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	114
	Total PG&E Company Gross Plant In Service		_7-PlantInService 7, L. 149, Col 10	Prior Year Dec	115
	Network Electric Transmission Plant as a % of Total Company Plant		2 114 / Line 115	Thor rear Bee	116
	,		,		
117	Network Electric Transmission Gross Plant In Service including CGI Plant	\$17,120,344,604 7-Pl	antInService, L. 112, col 13 + 7-PlantInService, L. 701, col 1	Prior Year Dec	117
118	Total PG&E Electric Plant In Service including CGI Plant	\$78,947,628,352 WP_	_7-PlantInService 7, L. 149, Col 8	Prior Year Dec	118
119	Network Electric Transmission Plant as a % of Total Electric Plant	21.69% Line	e 117 / Line 118		119
120	Network Electric Transmission Plant - Functional Plant only	\$15 658 655 291 7-DI	antInService, L. 112, col 13		120
	Total Electric Transmission - Functional Plant only		antiniscrytec, E. 112, coi 13 antiurisdiction, L. 110, col 1 + col 3		121
	Network Electric Transmission as a % of Total Electric Transmission		2 120 / Line 121		122
			,		
	Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation				
	Network Electric Transmission Plant - Functional Plant only		antInService, L. 112, col 13	Prior Year Dec	123
	High Voltage		antInService, L. 212, col 13	Prior Year Dec	124
	Low Voltage		antInService, L. 312, col 13	Prior Year Dec	125
	Allocation Factor to High Voltage		2 124 / Line 123		126
127	Allocation Factor to Low Voltage	65./3% Line	2 125 / Line 123		127
	Calculation of Rate Year High Voltage/Low Voltage Electric Transmission Plant All	ocation Factor			
128	High Voltage Capital Additions	\$1,357,001,728 9-Pl	antAdditions, L. 223, col 2	Rate Year Dec	128
129	Low Voltage Capital Additions	\$1,436,101,719 9-Pl	antAdditions, L. 323, col 2	Rate Year Dec	129
130	High Voltage Rate Year Functional Plant	\$6,723,130,639 Line	2 124 + Line 128	Rate Year Dec	130
	Low Voltage Rate Year Functional Plant	\$11,728,628,099 Line		Rate Year Dec	131
	Network Electric Transmission Rate Year Functional Plant	\$18,451,758,738 Line		Rate Year Dec	132
	Allocation Factor to High Voltage		2 130 / Line 132	Rate Year Dec	133
134	Allocation Factor to Low Voltage	63.56% Line	2 131 / Line 132	Rate Year Dec	134
	Calculation of Prior Year Liability Insurance Allocation Factor				
	Network Electric Transmisison as a % of Total Company Liability Insurance				
135	Allocation Factor (60% Labor/40% Plant)	12.19% (60%	% * Line 113) + (40% *Line 116)		135
	Network Electric Transmission as a % of Total Electric Liability Insurance				
136	Allocation Factor (60% Labor/40% Plant)	16.81% (60%	% * Line 112) + (40% *Line 119)		136
	Calculation of Prior Year Property Tax Allocation Factor				
137	Network Electric Transmission Accumulated Depreciation including CGI	\$4,198,863,271 10-A	AccDep, L. 112, col 13 + 10-AccDep, L. 701, col 1		137
138	Total PG&E Electric Accumulated Depreciation including CGI	\$34,449,120,941 WP	_10-AccDep 6, L. 149, Col 8		138
	Network Electric Transmission Net Plant in Service (Functional + CGI)	\$12,921,481,333 Line			139
140	Total PG&E Electric Net Plant In Service (Functional + CGI)	\$44,498,507,411 Line			140
141	Net Plant Property Tax Allocation Factor	29.04% Line	e 139 / Line 140		141

Revenue Fees and Uncollectible Factors Input cells are shaded gold

<u>Line</u>						<u>Line</u>
	1) Approve	ed Franchis	e Fee Factor(s)			
	<u>From</u>	<u>To</u>	Days in Prior Year	Franchise Fee Factor	<u>Reference</u>	
100		Present	365	0.7687%	WP_25-RFandUFactors 1, L. 102	100
101						101
	2) Approve	ed San Fran	ncisco Gross Receipts 1	Tax Factor(s)		
	From	То	Days in Prior Year	SFGR Tax Factor	Reference	
200		Present	365	0.0208%	WP_25-RFandUFactors 2, L. 104	200
201						201
	3) Approve	ed Uncolled	ctible Factor(s)			
	From	То	Days in Prior Year	Uncollectible Factor	Reference	
300		Present	365	0.3514%	WP_25-RFandUFactors 3, L. 110	300
301						301
	4) Calculat	ion of Wei	ghted Average RF&U I	Factors		
400	Franchise I	Fee Factor		0.7687%	,)	400
401	SFGR Tax F	actor		0.0208%		401
402	Uncollectil	oles Factor		0.3514%	,	402

Prior Year: 2022

Rate Year: 2024

High and Low Voltage Wholesale Revenue Requirement

Input cells are shaded gold

Line		Col 1 Rate Year HV Plant Allocator	Col 2 Rate Year LV Plant Allocator	Col 3 Reference	22 and 424		<u>Line</u>
1		36.44%	63.56%	24-Allocators, L. 13	33 and 134		1
	Rate Base						
<u>Line</u>		High Voltage	Low Voltage	<u>Total</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>
100	<u>Plant</u> Transmission Plant	\$5,366,128,911	\$10,292,526,380	¢1E 6E9 6EE 201	7-PlantInService, L. 212 and 312, col 13		100
	Common + General + Intangible Plant	\$490,592,181	\$971,097,132		7-PlantinService, L. 701, col 2 and col 3		101
	Abandoned Plant	\$0	\$0		8-AbandonedPlant, Col 11, Lines 100 and 101		102
103	Total Plant	\$5,856,721,092	\$11,263,623,512		Sum of Lines 100 to 102		103
404	Working Capital	425.042.045	470 600 007	4407 400 050	40.14.16.1.440.10.1.14		404
	Materials and Supplies	\$36,813,316	\$70,609,937		13-WorkCap, L. 112, col 3 and col 4		104
	Prepayments Cash Working Capital	\$23,426,414 \$34,994,106	\$40,867,820 \$60,825,392		Line 1 * 13-WorkCap, L. 217, col 5 (Line 200 + Line 201) / 10		105 106
	Total Working Capital	\$95,233,836	\$172,303,149		Sum of Lines 104 to 106		107
		, , ,	, , , , , ,	, , , , , , , , , , , , , , , , , , , ,			
	Accumulated Depreciation Reserve						
	Transmission Depreciation Reserve	(\$1,335,108,848)	(\$2,339,443,379)		10-AccDep, L. 212 and L. 312, col 13		108
109	8 - 1	(\$182,549,982)	(\$341,761,062)		10-AccDep, L. 701, col 2 and col 3		109
110	Total Accumulated Depreciation Reserve	(\$1,517,658,830)	(\$2,681,204,441)	(\$4,198,863,271)	Line 108 + Line 109		110
111	Accumulated Deferred Income Taxes	(\$759,951,766)	(\$1,325,750,177)	(\$2 085 701 943)	Line 1 * 1-BaseTRR, L. 111c		111
	Customer Advances	(\$57,984,570)	(\$101,155,175)		Line 1 * 1-BaseTRR, L. 112		112
113	Accrued Vacation	(\$47,872,874)	(\$83,515,130)		Line 1 * 1-BaseTRR, L. 113		113
114	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, L. 114		114
115	Rate Base	\$3,568,486,888	\$7,244,301,738	\$10,812,788,626	Sum of Lines 103, 107, 110 and Lines 111 to 114		115
	Prior Year Transmission Revenue Requirement						
Line	· · · · · · · · · · · · · · · · · · ·	High Voltage	Low Voltage	<u>Total</u>	<u>Reference</u>	Notes	<u>Line</u>
<u>Line</u>	· · · · · · · · · · · · · · · · · · ·	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Total</u>		Notes	<u>Line</u>
	<u>Description</u>	· · · · · · · · · · · · · · · · · · ·			(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM,	Notes	
200	<u>Description</u> O&M Expense	\$234,734,419	\$407,273,766	\$642,008,185	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15)	Notes	200
200 201	Description O&M Expense A&G Expense	\$234,734,419 \$115,206,642	\$407,273,766 \$200,980,158	\$642,008,185 \$316,186,800	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501	Notes	200 201
200 201	<u>Description</u> O&M Expense	\$234,734,419	\$407,273,766	\$642,008,185 \$316,186,800	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15)	<u>Notes</u>	200
200 201 202	Description O&M Expense A&G Expense	\$234,734,419 \$115,206,642	\$407,273,766 \$200,980,158	\$642,008,185 \$316,186,800 \$1,745,354	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502	<u>Notes</u>	200 201
200 201 202 203	Description O&M Expense A&G Expense Network Upgrade Interest Expense	\$234,734,419 \$115,206,642 \$635,942	\$407,273,766 \$200,980,158 \$1,109,412	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101,	<u>Notes</u>	200 201 202
200 201 202 203 204	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible)	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101	<u>Notes</u>	200 201 202 203
200 201 202 203 204 205	O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-	<u>Notes</u>	200 201 202 203 204 205
200 201 202 203 204 205	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11)	<u>Notes</u>	200 201 202 203 204 205
200 201 202 203 204 205 206 207	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507	<u>Notes</u>	200 201 202 203 204 205 206 207
200 201 202 203 204 205 206 207	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508	<u>Notes</u>	200 201 202 203 204 205 206 207 208
200 201 202 203 204 205 206 207 208 209	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489)	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507	<u>Notes</u>	200 201 202 203 204 205 206 207
200 201 202 203 204 205 206 207 208 209 210	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137)	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352)	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597)	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6	Notes	200 201 202 203 204 205 206 207 208 209
200 201 202 203 204 205 206 207 208 209 210 211	O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458)	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138)	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510	<u>Notes</u>	200 201 202 203 204 205 206 207 208 209 210
200 201 202 203 204 205 206 207 208 209 210 211 212	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511	Notes	200 201 202 203 204 205 206 207 208 209 210 211
200 201 202 203 204 205 206 207 208 209 210 211 212	O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia Total SFGR Tax and Franchise Fees	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0 \$891,053,967	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0 \$1,686,268,686 \$13,312,794	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511 Sum of Lines 200 to Line 211 Line 212 * (1-BaseTRR, L. 513 + L. 514)	<u>Notes</u>	200 201 202 203 204 205 206 207 208 209 210 211 212
200 201 202 203 204 205 206 207 208 209 210 211 212 213	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0 \$891,053,967	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0 \$1,686,268,686	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653 \$20,347,507 \$322,131,737	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511 Sum of Lines 200 to Line 211	<u>Notes</u>	200 201 202 203 204 205 206 207 208 209 210 211 212
200 201 202 203 204 205 206 207 208 209 210 211 212 213	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia Total SFGR Tax and Franchise Fees ITRR True-up Adjustment	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0 \$891,053,967 \$7,034,714 \$117,372,755 (\$55,326,851)	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0 \$1,686,268,686 \$13,312,794 \$204,758,983 (\$96,518,734)	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653 \$20,347,507 \$322,131,737 (\$151,845,585)	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8- AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511 Sum of Lines 200 to Line 211 Line 212 * (1-BaseTRR, L. 513 + L. 514) Line 1 * 1-BaseTRR, L. 601 Line 1 * 1-BaseTRR, L. 602	<u>Notes</u>	200 201 202 203 204 205 206 207 208 209 210 211 212 213
200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215	O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia Total SFGR Tax and Franchise Fees	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0 \$891,053,967 \$7,034,714 \$117,372,755 (\$55,326,851)	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0 \$1,686,268,686 \$13,312,794 \$204,758,983 (\$96,518,734) \$1,807,821,728	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653 \$20,347,507 \$322,131,737 (\$151,845,585) \$2,767,956,313	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511 Sum of Lines 200 to Line 211 Line 212 * (1-BaseTRR, L. 513 + L. 514)	Notes	200 201 202 203 204 205 206 207 208 209 210 211 212 213
200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217	Description O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia Total SFGR Tax and Franchise Fees ITRR True-up Adjustment Wholesale Base TRRs	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0 \$891,053,967 \$7,034,714 \$117,372,755 (\$55,326,851)	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0 \$1,686,268,686 \$13,312,794 \$204,758,983 (\$96,518,734)	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653 \$20,347,507 \$322,131,737 (\$151,845,585) \$2,767,956,313 (\$421,507,335)	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511 Sum of Lines 200 to Line 211 Line 212 * (1-BaseTRR, L. 513 + L. 514) Line 1 * 1-BaseTRR, L. 601 Line 1 * 1-BaseTRR, L. 602 Sum of Lines 212 to Line 215	Notes	200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215
200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218	O&M Expense A&G Expense Network Upgrade Interest Expense Depreciation Expense (incl. Common + General + Intangible) Depreciation rate adjustment Abandoned Plant Amortization Expense Return on Capital Other Taxes Income Taxes Revenue Credits NP&S Credit Amortization and Regulatory Debits/Credits Total without FF, Uncollectibles, and South Georgia Total SFGR Tax and Franchise Fees ITRR True-up Adjustment Wholesale Base TRRS Wholesale TRBAA	\$234,734,419 \$115,206,642 \$635,942 \$176,695,399 \$387,545 \$0 \$256,098,913 \$52,813,731 \$70,515,971 (\$8,798,137) (\$7,236,458) \$0 \$891,053,967 \$7,034,714 \$117,372,755 (\$55,326,851) \$960,134,585 (\$254,058,526)	\$407,273,766 \$200,980,158 \$1,109,412 \$359,610,360 \$676,080 \$0 \$519,900,412 \$92,134,548 \$123,016,439 (\$5,808,352) (\$12,624,138) \$0 \$1,686,268,686 \$13,312,794 \$204,758,983 (\$96,518,734) \$1,807,821,728 (\$167,448,809)	\$642,008,185 \$316,186,800 \$1,745,354 \$536,305,759 \$1,063,626 \$0 \$775,999,325 \$144,948,279 \$193,532,410 (\$14,606,489) (\$19,860,597) \$0 \$2,577,322,653 \$20,347,507 \$322,131,737 (\$151,845,585) \$2,767,956,313 (\$421,507,335) (\$9,491,504)	(Line 1 * (18-OandM, L. 100 - L. 114, col 15) + 18-OandM, L. 114, col 15), Line 1 * (18-OandM, L.100 - L. 114, col 15) Line 1 * 1-BaseTRR, L. 501 Line 1 * 1-BaseTRR, L. 502 11-Depreciation, (L. 100, col 13 + L. 500, col 2), (L. 101, col 13 + L. 500, Col 3) Line 1 * 1-BaseTRR, L. 504 8-AbandonedPlant, Col 7, Lines 100 and 101 (Line 115 * 1-BaseTRR, L. 219) - (1-BaseTRR, L. 221 * 8-AbandonedPlant, L. 100 and L. 101, col 11) Line 1 * 1-BaseTRR, L. 507 Line 1 * 1-BaseTRR, L. 508 20-RevenueCredits, L. 100, col 5 and col 6 Line 1 * 1-BaseTRR, L. 510 Line 1 * 1-BaseTRR, L. 511 Sum of Lines 200 to Line 211 Line 212 * (1-BaseTRR, L. 513 + L. 514) Line 1 * 1-BaseTRR, L. 602 Sum of Lines 212 to Line 215 2023 TRBA as a Placeholder	<u>Notes</u>	200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215

Calculation of PG&E Wholesale Rates

<u>Line</u>	Description	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	Calculation of High Voltage Access Charge				
100	High Voltage TRR	\$702,617,710	26-WholesaleTRRs, L. 219, col 1		100
101	Gross Load (MWh)	91,477,122	28-GrossLoad, L. 104 / 1000		101
102	High Voltage Access Charge (\$/MWh)	\$7.6808 Line 100 / Line 101			102
	Calculation of Low Voltage Access Charge				
200	Low Voltage TRR	\$1,634,339,764	26-WholesaleTRRs, L. 219, col 2		200
201	Gross Load (MWh)	91,477,122	28-GrossLoad, L. 104 / 1000		201
202	Low Voltage Access Charge (\$/MWh)	\$17.8661	Line 200 / Line 201		202

Rate Year: 2024

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)	93,707,348,116	WP_28-GrossLoad 1, L. 102, col 2		100
101	Energy loss factor area out	0.9653	WP_28-GrossLoad 7, L. 102, col 4		101
102	Retail energy at local (area out) (kWh)	90,453,828,989	Line 100 * Line 101		102
103	Helms Pumped Storage: Pumping Load (10 Yr Avg) (kWh)	1,023,293,370	WP_28-GrossLoad 6, L. 110		103
104	Gross Load at Area Out (kWh)	91,477,122,359	Line 102 + Line 103		104

Rate Year: 2024

			<u>Col 1</u>	Col 2		<u>Col 3</u>		<u>Col 4</u>	<u>Col 5</u>	
<u>Line</u>	<u>Code</u>	<u>Class Name</u>	Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants	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	\$1,290,389,383	27,666,722,782	kWh	\$0.04664 /k	Wh	27,666,722,782	\$0.04664	100
101	A1-	Small L&P	\$262,934,074	8,074,171,484	kWh	\$0.03256 /k	Wh	8,074,171,484	\$0.03256	101
102	A10-	Medium L&P		29,343,203	kW-mo			7,950,008,346	\$0.03672	102
103	E19-	At Transmission		140,717	kW-mo			58,391,373	\$0.02397	103
104	E19-	At Primary		3,444,491	kW-mo			1,310,816,401	\$0.02614	104
105	E19-	At Secondary	1	33,728,493	kW-mo			12,719,763,731	\$0.02638	105
106	Medium Li	ght and Power	\$663,087,779	66,656,904	kW-mo	\$9.95 /k	W-mo			106
107	STL-	Streetlights	\$7,161,183	253,429,733	kWh	\$0.02826 /k	Wh	253,429,733	\$0.02826	107
108	AGA-	AG: A Schedules		371,510,908	kWh			371,510,908	\$0.03083	108
109	AGB-	AG: B Schedules	-	5,622,653,886	kWh			5,622,653,886	\$0.03083	109
110	Agriculture	2	\$184,808,683	5,994,164,793	kWh	\$0.03083 /k	Wh			110
111	E20-	At Transmission		11,619,475	kW-mo			5,938,665,114	\$0.02342	111
112	E20-	At Primary		13,581,305	kW-mo			6,309,674,472	\$0.02577	112
113	E20-	At Secondary	1	4,439,209	kW-mo			1,700,072,289	\$0.03126	113
114	Schedule E	-20	\$354,840,157	29,639,988	kW-mo	\$11.97 /k	W-mo			114
115	STB-	At Transmission		8,724,790	kW-mo			546,429,067	\$0.03270	115
116	STB-	At Primary		545,952	kW-mo	50% Volumet \$0.01648 /k V	_	16,441,606	\$0.05021	116
117	STB-	At Secondary	I	73,259	kW-mo	50% Reservat		13,045,760	\$0.02218	117
118	Standby Se	ervice	\$18,983,009	9,344,000	kW-mo	31.2U /.0	O KAN-IIIO	575,916,433	\$0.03296	118
119	Total	Rate Design:	\$2,782,204,267					78,551,796,952	\$0.03542	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.

\$2,782,204,267 121

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

	<u>Col 1</u>	Col 2	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	Col 6	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
<u>Line Code Class Name</u>	Note 1 Recorded Avg. 5-Year Historical (kWh)	Note 2 Forecast Sales (kWh)	Note 3 Recorded Avg. 5-Year Historical (kW)	= (col 2/col 1) * col 3 Coincident Demands Scaled to (kW)	Note 4 Demand Loss Factors	= 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>Line</u>
100 RES- Residential	28,496,540,705	27,666,722,782	72,869,423	70,747,469	1.13848	80,544,537	46.70%	46.38%	\$1,290,389,383	100
101 A1- Small L&P	MARL Sales: 8,160,989,959	246,645 8,074,171,484	14,570,749	14,415,742	1.13848	16,412,025	9.52%	9.45%	\$262,934,074	101
102 A10- Medium L&P	8,254,004,798	7,950,008,346	14,077,219	13,558,752	1.13848	15,436,360				102
103 E19- At Transmission	34,944,741	58,391,373	52,369	87,508	1.04351	91,315				103
104 E19- At Primary	1,073,071,755	1,310,816,401	1,639,231	2,002,412	1.07414	2,150,878				104
105 E19- At Secondary	11,941,630,330	12,719,763,731	19,552,468	20,826,534	1.13848	23,710,580				105
106 Medium Light and Power	21,303,651,623	22,038,979,852	35,321,287	36,475,205		41,389,134	24.00%	23.83%	\$663,087,779	106
107 STL- Streetlights	275,078,700	253,429,733	426,162	392,622	1.13848	446,992	0.26%	0.26%	\$7,161,183	107
108 AGA- AG: A Schedules	492,302,512	371,510,908	763,808	576,399	1.13848	656,219				108
109 AGB- AG: B Schedules	5,488,060,003	5,622,653,886	9,327,255	9,556,005	1.13848	10,879,315				109
110 Agriculture	5,980,362,515	5,994,164,793	10,091,063	10,132,404		11,535,533	6.69%	6.64%	\$184,808,683	110
111 E20- At Transmission	5,957,481,110	5,938,665,114	8,586,365	8,559,246	1.04351	8,931,654				111
112 E20- At Primary	6,420,528,775	6,309,674,472	9,743,047	9,574,828	1.07414	10,284,743				112
113 E20- At Secondary	2,228,297,318	1,700,072,289	3,375,889	2,575,624	1.13848	2,932,295				113
114 Schedule E-20	14,606,307,203	13,948,411,875	21,705,301	20,709,697		22,148,691	12.84%	12.75%	\$354,840,157	114
115 Total - Full Requirements	78,822,930,705	77,975,880,519	154,983,985	152,873,140		172,476,914	100.00%	99.32%	\$2,763,221,259	115
116 STB- At Transmission	453,160,713	546,429,067	524,176	632.061	1.04351	659,561				116
117 STB- At Primary	20,590,793	16,441,606	27,403		1.07414	23,503				117
118 STB- At Secondary	2,168,734	13,045,760	2,731		1.13848	18,706				118
119 Standby	475,920,240	575,916,433	554,310			701,771		0.68%	\$18,983,009	119
	5,526,2.10	3.3,313,133	33.,310	3,3,272		,,,,,		3.0070	+ 10,50 0,50	
120 Totals - Retail	79,298,850,945	78,551,796,952	155,538,295	153,543,512		173,178,684		100.00%	\$2,782,204,267	120

Notes:

121

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

Source: Base Transmission Revenue Requirement (TRR) 1-BaseTRR, L. 704 =

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 118; Totals - Retail Line 120 is a total of Line 115 and 119.