January 29, 2015

Advice Letter 4318-E/E-A/E-B

Meredith Allen
Senior Director, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

Subject: Submittal of Sample Customer Bills to Reflect Greenhouse Gas Revenue Return in Compliance with Resolution E-4611 and Administrative Law Judge’s Ruling Providing Clarification on Customer Education and Outreach Activities Pursuant to Resolution E-4611 and Supplemental Filings

Dear Ms. Allen:

Advice Letter 4318-E/E-A/E-B are effective March 5, 2014.

Sincerely,

Edward Randolph
Director, Energy Division
February 3, 2014

Advice 4318-E-A
(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Supplemental: Additional Information to PG&E’s Advice Letter 4318-E to Update Sample Customer Bills to Reflect Greenhouse Gas Revenue Return in Compliance With Resolution E-4611 and Administrative Law Judge’s Ruling Providing Clarification on Customer Education and Outreach Activities Pursuant to Resolution E-4611

Purpose

In compliance with Ordering Paragraph (OP) 6 of Resolution E-4611 (Resolution), the Administrative Law Judge’s (ALJ) Ruling Providing Clarification on Customer Outreach Activities Pursuant to Resolution E-4611 (Clarification Ruling), and Paul Clanon’s letter granting an extension of time to the utilities for the submittal of California Climate Credit sample bills, Pacific Gas and Electric Company (PG&E) submits this Supplemental Filing to the Tier 1 Advice Letter 4318-E to provide the California Public Utilities Commission (CPUC or Commission) with the following items as recommended by Energy Division Staff:

1. Attachment A: PG&E sample bill showing the bill messaging and presentation for a Residential CARE customer receiving the semi-annual California Climate Credit in April, 2014.

2. Attachment B: PG&E sample bill showing the bill messaging and presentation for a Residential CARE customer that may receive a carryover credit if the April California Climate Credit causes the bill to become a credit balance.

3. Attachment C: PG&E sample bill showing the bill messaging and presentation for a Residential Community Choice Aggregation (CCA) customer receiving the semi-annual California Climate Credit in April, 2014.

4. Attachment D: PG&E sample bill showing the bill messaging and presentation for a Small Business customer receiving the monthly California Climate Credit in May, 2014.
5. **Attachment E**: Treatment of E-billed customers andTranslations for PG&E’s small business and residential customers receiving the California Climate Credit.

6. **Attachment F**: Guidance by the Energy Division to PG&E on January 29, 2014 via email correspondence providing instructions for what to include in the sample bills contained within this Supplemental Filing.

**Background**

On October 17, 2013, the Commission approved Resolution E-4611, which denies the request of PG&E, Southern California Edison (SCE) and San Diego Gas & Electric (SDG&E) to develop and administer a customer outreach and education program for 2013 as requested in Advice Letters PG&E 4203-E, SDG&E 2465-E, and SCE 2864-E. Instead, the Resolution orders that PG&E, SCE and SDG&E consign their 2013 outreach and education budgets as authorized in Decision (D.) 12-12-033 to the California Center for Sustainable Energy (CCSE) to develop and administer a competitively neutral, statewide outreach and education program.

OP 6 of Resolution E-4611 required that the utilities provide sample bills showing presentation of the semi-annual residential California Climate Credit via Tier 1 Advice Letter, no later than 30 days following approval of the Resolution. Subsequent to the Consolidated Outreach Application (A.) 13-08-026 Proceeding Prehearing Conference, ALJ Semcer issued a Clarification Ruling on November 15, 2013, requiring utilities to also provide sample bills showing the presentation and language for the monthly small business California Climate Credit in their Tier 1 Advice Letters.

On November 15, 2013, Executive Director Paul Clanon granted an extension of time until February 3, 2014 to the investor-owned utilities (IOUs) to submit sample bills with California Climate Credit messaging for residential customers since CCSE had not completed the final language to be included on residential bills in 2013. In Mr. Clanon’s letter, he directed the IOUs to file Tier 1 Advice Letters providing the final language and presentation of the California Climate Credit for small business customers, and the final presentation with placeholder language of the California Climate Credit for residential customers. PG&E filed Advice Letter (AL) 4318-E on November 18, 2013, in compliance with this directive from the Energy Division. On December 18, 2013 the Energy Division suspended AL 4318-E.

On January 17, 2014 Energy Division Staff directed the IOUs to file supplements to SDG&E AL 2537-E, SCE AL 2967-E, and PG&E AL 4318-E instead of filing new advice letters. The guidance for the supplemental advice filing was provided to PG&E on

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1 Decision 14-01-012 authorized the Energy Division to change the name of the residential semi-annual Climate Credit from the California Climate Dividend to another name. On January 24, 2014, the Energy Division issued a letter formally changing the name to the California Climate Credit.
January 29, 2014, and is included as Attachment F for reference only. This supplemental advice filing provides the Energy Division with the sample bills and other outreach implementation information in Attachments A-E as requested.

The filing would not increase any current rate or charge, cause the withdrawal of service or conflict with any rate schedule or rule.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than February 24, 2014, which is 21 days after the date of this filing. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

Brian K. Cherry
Vice President, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal

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2 The 20-day protest period concludes on a weekend. PG&E is hereby moving this date to the following business day.
address, and (where appropriate) e-mail address of the protestant; and statement that
the protest was sent to the utility no later than the day on which the protest was
submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 1 advice filing become effective on regular notice,
March 5, 2014, which is 30 calendar days after the date of filing.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being
sent electronically and via U.S. mail to parties shown on the attached list and the parties
on the service list for R.11-03-012. Address changes to the General Order 96-B service
list should be directed to PG&E at email address PGETariffs@pge.com. For changes to
any other service list, please contact the Commission’s Process Office at (415) 703-
2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to
PGETariffs@pge.com. Advice letter filings can also be accessed electronically at:
http://www.pge.com/tariffs

Vice President, Regulatory Relations

Attachment A: PG&E sample bill showing the bill messaging and presentation for a
Residential CARE customer receiving the semi-annual California Climate Credit in April, 2014.

Attachment B: PG&E sample bill showing the bill messaging and presentation for a
Residential CARE customer that may receive a carryover credit if the
April California Climate Credit causes the bill to become a credit balance.

Attachment C: PG&E sample bill showing the bill messaging and presentation for a
Residential Community Choice Aggregator (CCA) customer receiving
the semi-annual California Climate Credit in April, 2014.

Attachment D: PG&E sample bill showing the bill messaging and presentation for a
Small Business customer receiving the monthly California Climate Credit in May, 2014.

Attachment E: Treatment of E-billed customers and Translations for PG&E’s small
business and residential customers receiving the California Climate Credit.

Attachment F: Guidance by the Energy Division to PG&E on January 29, 2014 via
e-mail correspondence providing instructions for what to include in the
sample bills contained within this Supplemental Filing.

cc: Service List R.11-03-012
Company name/CPUC Utility No. **Pacific Gas and Electric Company (ID U39 E)**

<table>
<thead>
<tr>
<th>Utility type:</th>
<th>Contact Person: Kingsley Cheng</th>
</tr>
</thead>
<tbody>
<tr>
<td>☑ ELC</td>
<td>Phone #: (415) 973-5265</td>
</tr>
<tr>
<td>☐ GAS</td>
<td>E-mail: <a href="mailto:k2c0@pge.com">k2c0@pge.com</a> and <a href="mailto:PGETariffs@pge.com">PGETariffs@pge.com</a></td>
</tr>
<tr>
<td>☐ PLC</td>
<td>HEAT</td>
</tr>
</tbody>
</table>

**EXPLANATION OF UTILITY TYPE**

| ELC = Electric | GAS = Gas |
| PLC = Pipeline | HEAT = Heat |
| WATER = Water |

**Advice Letter (AL) #: 4318-E-A**

<table>
<thead>
<tr>
<th>Tier: 1</th>
</tr>
</thead>
</table>

Subject of AL: **Supplemental: Additional Information to PG&E’s Advice Letter 4318 E to Update Sample Customer Bills to Reflect Greenhouse Gas Revenue Return in Compliance With Resolution E-4611 and Administrative Law Judge’s Ruling Providing Clarification on Customer Education and Outreach Activities Pursuant to Resolution E-4611**

Keywords (choose from CPUC listing): Compliance

AL filing type: ☑ One-Time

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: Resolution E-4611

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL: ____________________

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: No

Confidential information will be made available to those who have executed a nondisclosure agreement: N/A

Name(s) and contact information of the person(s) who will provide the nondisclosure agreement and access to the confidential information: __________________________________________________________________________________________________

Resolution Required? ☑ Yes ☐ No

Requested effective date: **March 5, 2014**

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: N/A

Service affected and changes proposed: N/A

Pending advice letters that revise the same tariff sheets: N/A

Protests, dispositions, and all other correspondence regarding this AL are due no later than 21 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

**California Public Utilities Commission**

**Energy Division**

**EDTariffUnit**

505 Van Ness Ave., 4th Flr.
San Francisco, CA 94102
E-mail: EDTariffUnit@cpuc.ca.gov

**Pacific Gas and Electric Company**

Attn: Brian K. Cherry
Vice President, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177
E-mail: PGETariffs@pge.com

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The 20-day protest period concludes on a weekend. PG&E is hereby moving this date to the following business day.
Attachment A

PG&E sample bill showing the bill messaging and presentation for a Residential CARE customer receiving the semi-annual California Climate Credit in April, 2014
Questions about your bill?
24 hours per day, 7 days per week
Phone: 1-800-743-5000

Local Office Address Questions
750 Lindaro St Ste 160
San Rafael, CA 94901

Your Enrolled Programs
CARE Discount

Important Messages
California is fighting climate change and so can you! Your bill includes a Climate Credit from a state program to cut carbon pollution while also reducing your energy costs. Find out how at EnergyUpgradeCA.org/credit.

Your gas is billed on a multifamily rate. The number of residential dwelling units for your account is shown under the gas rate schedule entry on your statement. If this is not correct, please call us at 1-800-743-5000.

Continued on page 5
Important Phone Numbers – 24 hours per day, 7 days per week

Customer Service (All Languages; Relay Calls Accepted) 1-800-743-5000
TDD/TTY (Speech/Hearing Impaired) 1-800-652-4712

Servicio al Cliente en Espanol (Spanish) 1-800-660-6789
華語客戶服務 (Chinese) 1-800-893-9555

Rules and rates
You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit www.pge.com or call 1-800-743-5000.

If you believe there is an error on your bill, email info@pge.com, or call 1-800-743-5000 to speak with a representative. If you are not satisfied with our response, contact the California Public Utilities Commission (CPUC), Consumer Affairs Branch, 505 Van Ness Avenue, San Francisco, CA 94102, 1-800-649-7570 or 415-703-2032 (TDD/TTY).

To avoid having service turned off while you wait for a CPUC decision, enclose a deposit check (payable to the CPUC) for the disputed amount and a description of the dispute. The CPUC will only accept deposits for matters that relate directly to billing accuracy. If it is not possible for you to pay your deposit, you must advise the CPUC. PG&E can not turn off your service for nonpayment while it is under review by the CPUC, however, you must continue to pay your current charges to keep your service turned on.

If you are not able to pay your bill, call PG&E to discuss how we can help. You may qualify for reduced rates under PG&E’s CARE program or other special programs and agencies may be available to assist you. You may qualify for PG&E’s Energy Savings Assistance Program which is an energy efficiency program for income-qualified residential customers.

Important definitions
Visit: www.pge.com/billexplanation for more definitions.

Tier 1 (Baseline) allowance: All residential customers are given a Tier 1 (baseline) allowance - a CPUC approved percentage of average customer usage during summer and winter months. Your Tier 1 allowance provides for basic needs at an affordable price and encourages conservation. Your allowance is assigned based on the climate where you live, the season and your heat source.

Your Electric Charges Breakdown

<table>
<thead>
<tr>
<th>Electric Tier</th>
<th>% of Baseline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>101% - 130%</td>
</tr>
<tr>
<td>3</td>
<td>131% - 200%</td>
</tr>
<tr>
<td>4</td>
<td>&gt; 200%</td>
</tr>
</tbody>
</table>

DWR bond charge: Recovers the cost of bonds issued by the Department of Water Resources (DWR) to purchase power to serve electric customers during the California energy crisis. DWR bond charges are collected on behalf of DWR and do not belong to PG&E.

DWR power charge: Included in generation charges for energy provided by the Department of Water Resources. DWR receives $0.0875/kWh.

Energy Cost Recovery Amount (ECRA): These charges are imposed pursuant to law to help reduce the costs of financing PG&E’s emergence from bankruptcy. One of these charges is the Dedicated Rate Component (DRC), which is $0.00519 per kWh. The right to receive DRC revenues has been sold to a special purpose entity, PG&E Energy Recovery Funding LLC, and PG&E is collecting this charge on behalf of PG&E Recovery Funding LLC. This charge does not belong to PG&E.

Power Charge Indifference Adjustment (PCIA): Ensures that customers who purchase electricity (generation) from non-PG&E suppliers pay their share of generation costs acquired to serve them prior to their departure, unless otherwise exempt.

Your Electric Charges Breakdown

<table>
<thead>
<tr>
<th>Conservation Incentive</th>
<th>$ x.xx</th>
</tr>
</thead>
<tbody>
<tr>
<td>Generation</td>
<td>x.xx</td>
</tr>
<tr>
<td>Transmission</td>
<td>x.xx</td>
</tr>
<tr>
<td>Distribution</td>
<td>x.xx</td>
</tr>
<tr>
<td>Public Purpose Programs</td>
<td>x.xx</td>
</tr>
<tr>
<td>Nuclear Decommissioning</td>
<td>x.xx</td>
</tr>
<tr>
<td>DWR Bond Charge</td>
<td>x.xx</td>
</tr>
<tr>
<td>Competition Transition Charges (CTC)</td>
<td>x.xx</td>
</tr>
<tr>
<td>Energy Cost Recovery Amount</td>
<td>x.xx</td>
</tr>
<tr>
<td>Taxes and Other</td>
<td>x.xx</td>
</tr>
</tbody>
</table>

Total Electric Charges $ 16.56

Rules and rates
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"PG&E" refers to Pacific Gas and Electric Company, a subsidiary of PG&E Corporation. © 2013 Pacific Gas and Electric Company. All rights reserved.

Update My Information

Account number: 123456789-0
Change my mailing address to: ____________________________

___________________________
City _________________________ State ____ ZIP code ______________

Add this information
Phone # ______________________ Email ________________________

Ways To Pay

- Online at www.pge.com
- PG&E’s Mobile Bill Pay
- Automatic Payment Service: Sign up to authorize automatic payments sent from your bank account each month.
- By mail: Send your payment along with this payment stub in the envelope provided.
- By debit card, Visa, Mastercard or Discover: Call 1-866-735-7742 at any time. (Our independent service provider charges a fee for each transaction.)
- At a PG&E payment center or local office: To find a payment center or local office near you, please visit www.pge.com or call 1-800-743-5000. Please bring a copy of your bill with you.
Details of Electric Charges

03/14/2014 - 04/14/2014 (31 billing days)

| Service For: 1234 Main Street |
| Service Agreement ID: 9087654321 |
| Rate Schedule: E1 TH [Rate Schedule Description] |
| Enrolled Programs: CARE (Renew by mm/dd/yyyy) |

<table>
<thead>
<tr>
<th>03/14/2014 - 04/14/2014</th>
<th>Your Tier Usage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1 Allowance</td>
<td>229.80 kWh</td>
</tr>
<tr>
<td>Tier 1 Usage</td>
<td>189.000000 kWh @ $0.12845</td>
</tr>
<tr>
<td>CARE Discount</td>
<td>-8.56</td>
</tr>
<tr>
<td>Energy Commission Tax</td>
<td>0.05</td>
</tr>
<tr>
<td>(Jurisdiction) Utility Users' Tax (5.000%)</td>
<td>0.79</td>
</tr>
</tbody>
</table>

Total Electric Charges $16.56

Adjustments

California Climate Credit  - $30.00
(Jurisdiction) Utility Users’ Tax (5.000%)  - 1.50

Total Adjustments  - $31.50

Service Information

| Metro # | 1098765432 |
| Current Meter Reading | x.xxx |
| Prior Meter Reading | x.xxx |
| Total Usage | xxx.xxxxx kWh |
| Baseline Territory | T |
| Heat Source | Electric |
| Serial | F |
| Rotating Outage Block | 5M |

Your CARE usage is charged at these rates ($/kWh). Differences may occur due to rounding. 06/14/2012 – 07/14/2012

Tier 1 0.08316
Tier 2 0.09563
Tiers 3-4 0.12474

Additional Messages

California Climate Credit – Part of California’s efforts to fight climate change, the credit results from fees charged by the state to reduce carbon pollution and increase use of cleaner forms of energy. These fees are returned to customers as savings on their electric bill. Households will receive the credit twice a year, and small businesses will receive it monthly. Learn how you can use these savings to further reduce your energy costs and help fight climate change at EnergyUpgradeCA.org/credit.

This is an estimated bill We were not able to read the meter(s) due to insufficient billing information. As a result, we estimated your energy usage for this bill. We are currently reviewing your PG&E account to determine your correct energy usage. Please call 1-800-743-5000 if you would like more information, or have any questions.

Electric Usage This Period: 730.283280 kWh, 29 billing days

Visit www.pge.com/myenergy for a detailed bill comparison.
Details of Gas Charges

03/14/2014 - 04/14/2014 (31 billing days)

Service For: 1234 Main Street
Service Agreement ID: 9087654321
Rate Schedule: G1 T [Rate Description]
Enrolled Programs: CARE (Renew by mm/dd/yyyy)

<table>
<thead>
<tr>
<th>Period</th>
<th>Your Tier Usage</th>
<th>Tier 1 Allowance</th>
<th>Tier 1 Usage</th>
<th>CARE Discount</th>
<th>Gas PPP Surcharge ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/14/2014 - 03/30/2014</td>
<td>1</td>
<td>11.73000</td>
<td>4.533330</td>
<td>-0.93</td>
<td>0.26</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

04/01/2014 - 04/14/2014

<table>
<thead>
<tr>
<th>Period</th>
<th>Your Tier Usage</th>
<th>Tier 1 Allowance</th>
<th>Tier 1 Usage</th>
<th>CARE Discount</th>
<th>Gas PPP Surcharge ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>04/01/2014 - 04/14/2014</td>
<td>1</td>
<td>8.97000</td>
<td>3.466670</td>
<td>-0.74</td>
<td>0.20</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Gas Charges $7.12

Gas Usage This Period: 730.283280 Therms, 32 billing days

Visit www.pge.com/myenergy for a detailed bill comparison.
Important Messages  (continued from page 1)

Your gas is billed on a rate for either a single-family home or common-use area of a multi-family complex. If this is not correct, please call us at 1-800-743-5000.

Electric power line safety PG&E cares about your safety. Be aware of your surroundings and keep yourself, tools, equipment and antennas at least 10 feet away from overhead power lines. If you see an electric power line fall to the ground, stay away, call 9-1-1 and then PG&E at 1-800-743-5000.

Planning a digging project? Pipeline accidents and damage occur most often from digging. Always call Underground Service Alert, a free service, by dialing 811 at least two working days before you dig—even in your own yard.

 Digging can still damage customer-owned pipelines since they are not located by calling 811. A plumber or licensed contractor can help you locate customer-owned pipelines. Be sure to maintain records of their location for future work. You can learn more about gas pipeline safety by visiting pge.com/safety.

Need to schedule a service visit? For your convenience, we offer four hour appointment windows. Call us at 1-800-743-5000 to schedule a service visit.

Moving? Please call us at 1-800-743-5000 to notify us of your new mailing address.
Attachment B

PG&E sample bill showing the bill messaging and presentation for a Residential CARE customer that may receive a carryover credit if the April California Climate Credit causes the bill to become a credit balance
Your Account Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Due on Previous Statement</td>
<td>-$7.82</td>
</tr>
<tr>
<td>Payment(s) Received Since Last Statement</td>
<td>0.00</td>
</tr>
<tr>
<td>Previous Unpaid Balance</td>
<td>-$7.82</td>
</tr>
<tr>
<td>Current Electric Charges</td>
<td>$16.56</td>
</tr>
<tr>
<td>Current Gas Charges</td>
<td>7.12</td>
</tr>
</tbody>
</table>

Total Amount Due by 06/04/2014 $15.86

Questions about your bill?
24 hours per day, 7 days per week
Phone: 1-800-743-5000

Local Office Address Questions

750 Lindaro St Ste 160
San Rafael, CA 94901

Your Enrolled Programs

CARE Discount

Important Messages

Your gas is billed on a multifamily rate. The number of residential dwelling units for your account is shown under the gas rate schedule entry on your statement. If this is not correct, please call us at 1-800-743-5000.
Important Phone Numbers – 24 hours per day, 7 days per week

Customer Service (All Languages; Relay Calls Accepted) 1-800-743-5000
TDD/TTY (Speech/Hearing Impaired) 1-800-652-4712

Servicio al Cliente en Espanol (Spanish) 1-800-660-6789
華語客戶服務 (Chinese) 1-800-893-9555
Dich vụ khách tiếc Việt (Vietnamese) 1-800-298-8438
Business Customer Service 1-800-468-4743

Rules and rates
You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit www.pge.com or call 1-800-743-5000.

If you believe there is an error on your bill, email info@pge.com, or call 1-800-743-5000 to speak with a representative. If you are not satisfied with our response, contact the California Public Utilities Commission (CPUC), Consumer Affairs Branch, 505 Van Ness Avenue, San Francisco, CA 94102, 1-800-649-7570 or 415-703-2032 (TDD/TTY).

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<tbody>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>101% - 130%</td>
</tr>
<tr>
<td>3</td>
<td>131% - 200%</td>
</tr>
<tr>
<td>4</td>
<td>&gt; 200%</td>
</tr>
<tr>
<td>Gas Tier</td>
<td>% of Baseline</td>
</tr>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>&gt; 100%</td>
</tr>
</tbody>
</table>

Total Electric Charges $16.56

Visit: www.pge.com/billexplanation for more definitions.

Tier 1 (Baseline) allowance: All residential customers are given a Tier 1 (baseline) allowance - a CPUC approved percentage of average customer usage during summer and winter months. Your Tier 1 allowance provides for basic needs at an affordable price and encourages conservation. Your allowance is assigned based on the climate where you live, the season and your heat source.

Important definitions
Visit: www.pge.com/billexplanation for more definitions.

Ways To Pay

- Online at www.pge.com
- PG&E’s Mobile Bill Pay
- Automatic Payment Service: Sign up to authorize automatic payments sent from your bank account each month.
- By mail: Send your payment along with this payment stub in the envelope provided.
- By debit card, Visa, Mastercard or Discover: Call 1-866-735-7742 at any time. (Our independent service provider charges a fee for each transaction.)
- At a PG&E payment center or local office: To find a payment center or local office near you, please visit www.pge.com or call 1-800-743-5000. Please bring a copy of your bill with you.

Update My Information

Account number: 123456789-0

Change my mailing address to: ____________________________

________________________ City State ZIP code __________

City _____________________ State _____ ZIP code _________

Add this information Phone # _______________ Email ____________

Details of Electric Charges

04/14/2014 - 05/14/2014 (31 billing days)

Service For: 1234 Main Street
Service Agreement ID: 9087654321
Rate Schedule: E1 TH [Rate Schedule Description]
Enrolled Programs: CARE (Renew by mm/dd/yyyy)

<table>
<thead>
<tr>
<th>04/14/2014 - 05/14/2014</th>
<th>Your Tier Usage</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Tier 1 Allowance</td>
<td>229.80 kWh</td>
</tr>
<tr>
<td>Tier 1 Usage</td>
<td>189,000,000 kWh</td>
</tr>
<tr>
<td>CARE Discount</td>
<td>-8.56</td>
</tr>
<tr>
<td>Energy Commission Tax</td>
<td>0.05</td>
</tr>
<tr>
<td>(Jurisdiction) Utility Users Tax (5.000%)</td>
<td>0.79</td>
</tr>
</tbody>
</table>

Total Electric Charges $16.56

Service Information

Meter # 1098765432
Current Meter Reading x,xxx
Prior Meter Reading x,xxx
Total Usage xxx.xxxxxx kWh
Baseline Territory T
Heat Source Electric
Serial F
Rotating Outage Block 5M

Your CARE usage is charged at these rates ($/kWh). Differences may occur due to rounding.

04/14/2012 – 05/14/2012

Tier 1 0.08316
Tier 2 0.09563
Tiers 3-4 0.12474

Additional Messages

Your electricity bill for this month reflects a credit amount from your last bill, which may be due in part to the California Climate Credit included in the “Adjustments” section of last month’s electricity bill.

Electric Usage This Period: 730.283280 kWh, 29 billing days

kWh

--- = Average Daily Usage

Visit www.pge.com/myenergy for a detailed bill comparison.
Details of Gas Charges

04/14/2014 - 05/14/2014 (31 billing days)

Service For: 1234 Main Street
Service Agreement ID: 9087654321
Rate Schedule: G1 T [Rate Description]
Enrolled Programs: CARE (Renew by mm/dd/yyyy)

<table>
<thead>
<tr>
<th>Date Range</th>
<th>Your Tier Usage</th>
<th>Tier 1 Allowance</th>
<th>Tier 1 Usage</th>
<th>CARE Discount</th>
<th>Gas PPP Surcharge ($0.05651/Therm)</th>
</tr>
</thead>
<tbody>
<tr>
<td>04/14/2014 - 04/30/2014</td>
<td>1 2</td>
<td>11.73000 Thers</td>
<td>4.533330 Thers</td>
<td>-0.93</td>
<td>0.26</td>
</tr>
<tr>
<td>05/01/2014 - 05/14/2014</td>
<td>1 2</td>
<td>8.97000 Thers</td>
<td>3.466670 Thers</td>
<td>-0.74</td>
<td>0.20</td>
</tr>
</tbody>
</table>

Total Gas Charges $7.12

Gas Procurement Costs ($/Therm)
04/14/2014 – 04/30/2014 $0.50527
05/01/2014 – 05/14/2014 $0.54463

Additional Messages

Visit www.pge.com/myenergy for a detailed bill comparison.
Important Messages  (continued from page 1)

Your gas is billed on a rate for either a single-family home or common-use area of a multi-family complex. If this is not correct, please call us at 1-800-743-5000.

Electric power line safety PG&E cares about your safety. Be aware of your surroundings and keep yourself, tools, equipment and antennas at least 10 feet away from overhead power lines. If you see an electric power line fall to the ground, stay away, call 9-1-1 and then PG&E at 1-800-743-5000.

Planning a digging project? Pipeline accidents and damage occur most often from digging. Always call Underground Service Alert, a free service, by dialing 811 at least two working days before you dig—even in your own yard.

Digging can still damage customer-owned pipelines since they are not located by calling 811. A plumber or licensed contractor can help you locate customer-owned pipelines. Be sure to maintain records of their location for future work. You can learn more about gas pipeline safety by visiting pge.com/safety.

Need to schedule a service visit? For your convenience, we offer four hour appointment windows. Call us at 1-800-743-5000 to schedule a service visit.

Moving? Please call us at 1-800-743-5000 to notify us of your new mailing address.
Attachment C

PG&E sample bill showing the bill messaging and presentation for a Residential Community Choice Aggregation (CCA) customer receiving the semi-annual California Climate Credit in April, 2014
Service For:
Residential Customer-CCA
GHG Climate Credit - CARE
1234 MAIN STREET
Extra Address Line

Questions about your bill?
24 hours per day, 7 days per week
Phone: 1-866-743-0335
www.pge.com/MyEnergy

Local Office Address
1100 S 27TH ST
RICHMOND, CA 94804

Your Enrolled Programs
CARE Discount

Your Account Summary
Amount Due on Previous Statement $404.99
Payment(s) Received Since Last Statement -404.99
Previous Unpaid Balance $0.00
Current PG&E Electric Delivery Charges $3.62
MCE Electric Generation Charges 23.04
Electric Adjustments -32.05
Current Gas Charges 34.91

Total Amount Due by 05/16/2014 $29.52

Current charges include a discount of $43.97 for CARE and California Climate Credit.

Important Messages
Your charges on this page are separated into delivery charges from PG&E and generation or procurement charges from an energy provider other than PG&E. These two charges are for different services and are not duplicate charges.

California is fighting climate change and so can you! Your bill includes a Climate Credit from a state program to cut carbon pollution while also reducing your energy costs. Find out how at EnergyUpgradeCA.org/credit.

Continued on page 6
Important Phone Numbers – 24 hours per day, 7 days per week

Customer Service (All Languages; Relay Calls Accepted) 1-800-743-5000
TDD/TTY (Speech/Hearing Impaired) 1-800-652-4712

Servicio al Cliente en Español (Spanish) 1-800-660-6789
Dich vu khách tiêng Việt (Vietnamese) 1-800-298-8438
華語客戶服務 (Chinese) 1-800-893-9555
Business Customer Service 1-800-468-4743

Ways To Pay

- Online at www.pge.com
- PG&E’s Mobile Bill Pay
- Automatic Payment Service: Sign up to authorize automatic payments sent from your bank account each month.
- By mail: Send your payment along with this payment stub in the envelope provided.
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- At a PG&E payment center or local office: To find a payment center or local office near you, please visit www.pge.com or call 1-800-743-5000. Please bring a copy of your bill with you.

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Tier 1 (Baseline) allowance: All residential customers are given a Tier 1 (baseline) allowance - a CPUC approved percentage of average customer usage during summer and winter months. This Tier 1 allowance provides for basic needs at an affordable price and encourages conservation. The Tier 1 allowance is assigned based on the climate where you live, the season and your heat source.

<table>
<thead>
<tr>
<th>Electric Tier</th>
<th>% of Baseline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0% - 100%</td>
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<tr>
<td>2</td>
<td>101% - 130%</td>
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</tr>
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<td>Gas Tier</td>
<td>% of Baseline</td>
</tr>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>&gt; 100%</td>
</tr>
</tbody>
</table>

Total Electric Charges $3.62

Rule and rates

You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit www.pge.com or call 1-800-743-5000.

If you believe there is an error on your bill, email info@pge.com, or call 1-800-743-5000 to speak with a representative. If you are not satisfied with our response, contact the California Public Utilities Commission (CPUC), Consumer Affairs Branch, 505 Van Ness Avenue, San Francisco, CA 94102, 1-800-649-7570 or 415-703-2032 (TDD/TTY).

To avoid having service turned off while you wait for a CPUC decision, enclose a deposit check (payable to the CPUC) for the disputed amount and a description of the dispute. The CPUC will only accept deposits for matters that relate directly to billing accuracy. If it is not possible for you to pay your deposit, you must advise the CPUC. PG&E cannot turn off your service for nonpayment while it is under review by the CPUC, however, you must continue to pay your current charges to keep your service turned on.

If you are not able to pay your bill, call PG&E to discuss how we can help. You may qualify for reduced rates under PG&E’s CARE program or other special programs and agencies may be available to assist you. You may qualify for PG&E’s Energy Savings Assistance Program which is an energy efficiency program for income-qualified residential customers.

Customer Service (All Languages; Relay Calls Accepted) 1-800-743-5000
TDD/TTY (Speech/Hearing Impaired) 1-800-652-4712

Servicio al Cliente en Español (Spanish) 1-800-660-6789
Dich vu khách tiêng Việt (Vietnamese) 1-800-298-8438
華語客戶服務 (Chinese) 1-800-893-9555
Business Customer Service 1-800-468-4743

DWR bond charge: Recovers the cost of bonds issued by the Department of Water Resources (DWR) to purchase power to serve electric customers during the California energy crisis. DWR bond charges are collected on behalf of DWR and do not belong to PG&E.

DWR power charge: Included in generation charges for energy provided by the Department of Water Resources. DWR receives $0.0875/kWh.

Energy Cost Recovery Amount (ECRA): These charges are imposed pursuant to law to help reduce the costs of financing PG&E’s emergence from bankruptcy. One of these charges is the Dedicated Rate Component (DRC), which is $0.00519 per kWh. The right to receive DRC revenues has been sold to a special purpose entity, PG&E Energy Recovery Funding LLC, and PG&E is collecting this charge on behalf of PG&E Recovery Funding LLC. This charge does not belong to PG&E.

Power Charge Indifference Adjustment (PCIA): Ensures that customers who purchase electricity (generation) from non-PG&E suppliers pay their share of generation costs acquired to serve them prior to their departure, unless otherwise exempt.

Important definitions

Electric

Tier % of Baseline

1 0% - 100%

2 101% - 130%

3 131% - 200%

4 > 200%

Gas Tier % of Baseline

1 0% - 100%

2 > 100%

Visit: www.pge.com/billexplanation for more definitions.

Important definitions

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Important definitions

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<table>
<thead>
<tr>
<th>Electric Tier</th>
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</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>4</td>
<td>&gt; 200%</td>
</tr>
<tr>
<td>Gas Tier</td>
<td>% of Baseline</td>
</tr>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>&gt; 100%</td>
</tr>
</tbody>
</table>

Total Electric Charges $3.62

*PG&E* refers to Pacific Gas and Electric Company, a subsidiary of PG&E Corporation. © 2013 Pacific Gas and Electric Company. All rights reserved.

Please do not mark in box.

Change My Billing Contact Information

Account number: 123456789-0

First name ___________________ Last name ___________________

Address ___________________ Apt. # ________________

City _____________________ State ______ ZIP code ______

Phone ___________________ Email ___________________

Ways To Pay

- Online at www.pge.com
- PG&E’s Mobile Bill Pay
- Automatic Payment Service: Sign up to authorize automatic payments sent from your bank account each month.
- By mail: Send your payment along with this payment stub in the envelope provided.
- By debit card, Visa, Mastercard or Discover: Call 1-866-735-7742 at any time. (Our independent service provider charges a fee for each transaction.)
- At a PG&E payment center or local office: To find a payment center or local office near you, please visit www.pge.com or call 1-800-743-5000. Please bring a copy of your bill with you.
Details of PG&E Electric Delivery Charges

03/20/2014 - 04/18/2014 (29 billing days)

Service For: 1234 Main Street
Service Agreement ID: 9876543210
Rate Schedule: E1 T Residential Service
Enrolled Programs: CARE (Renew by 06/26/2014)

03/20/2014 - 03/30/2014

<table>
<thead>
<tr>
<th>Your Tier Usage</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1 Allowance</td>
<td>100.10 kWh</td>
<td>(11 days x 9.1 kWh/day)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tier 1 Usage</td>
<td>100.100000 kWh</td>
<td>@ $0.13230</td>
<td>$13.24</td>
<td></td>
</tr>
<tr>
<td>Tier 2 Usage</td>
<td>6.865520 kWh</td>
<td>@ $0.15040</td>
<td>1.03</td>
<td></td>
</tr>
<tr>
<td>CARE Discount</td>
<td>-5.30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Generation Credit</td>
<td>-8.43</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Power Charge Indifference Adjustment</td>
<td>0.65</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Franchise Fee Surcharge</td>
<td>0.06</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Richmond Utility Users' Tax (10.000%)</td>
<td>0.12</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

04/01/2014 - 04/18/2014

<table>
<thead>
<tr>
<th>Your Tier Usage</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1 Allowance</td>
<td>163.80 kWh</td>
<td>(18 days x 9.1 kWh/day)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tier 1 Usage</td>
<td>163.800000 kWh</td>
<td>@ $0.13230</td>
<td>$21.67</td>
<td></td>
</tr>
<tr>
<td>Tier 2 Usage</td>
<td>11.234480 kWh</td>
<td>@ $0.15040</td>
<td>1.69</td>
<td></td>
</tr>
<tr>
<td>CARE Discount</td>
<td>-8.67</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Generation Credit</td>
<td>-13.80</td>
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<tr>
<td>Power Charge Indifference Adjustment</td>
<td>1.06</td>
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<td></td>
</tr>
<tr>
<td>Franchise Fee Surcharge</td>
<td>0.10</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Richmond Utility Users' Tax (10.000%)</td>
<td>0.20</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total PG&E Electric Delivery Charges $3.62

2013 Vintaged Power Charge Indifference Adjustment

Electric Usage This Period: 282.000000 kWh, 29 billing days

Visit www.pge.com/MyEnergy for a detailed bill comparison.
### Details of MCE Electric Generation Charges

03/20/2014 - 04/18/2014 (29 billing days)

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Service For:</td>
<td>1234 Main</td>
<td></td>
</tr>
<tr>
<td>Service Agreement ID:</td>
<td>9876543210</td>
<td></td>
</tr>
<tr>
<td>ESP Customer Number:</td>
<td>9876543210</td>
<td></td>
</tr>
</tbody>
</table>

#### Rate Schedule: RES-1

<table>
<thead>
<tr>
<th>GENERATION - TOTAL</th>
<th>kWh @ $0.07400</th>
<th>$20.87</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Charges</td>
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<td>20.87</td>
</tr>
</tbody>
</table>

MCE’s charges for clean, renewable energy replace PGE’s electric generation charges. PGE still charges for delivering electricity. There are no duplicate electric charges. Questions? Call 1-888-632-3674 or visit mceCleanEnergy.com

- Local Utility Users Tax: 2.09
- Energy Surcharge: 0.08

#### Total MCE Electric Generation Charges:

**$23.04**

#### Adjustments

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>California Climate Credit</td>
<td>-$30.00</td>
</tr>
<tr>
<td>(Jurisdiction) Utility Users’ Tax (10.000%)</td>
<td>-3.00</td>
</tr>
</tbody>
</table>

**Total Adjustments: -$33.00**

---

### Service Information

- Total Usage: 282.000000 kWh

For questions regarding charges on this page, please contact:

**MCE**  
781 LINCOLN AVE STE 320  
SAN RAFAEL CA 94901  
1-888-632-3674  
www.mceCleanEnergy.com

### Additional Messages

**California Climate Credit** – Part of California’s efforts to fight climate change, the credit results from fees charged by the state to reduce carbon pollution and increase use of cleaner forms of energy. These fees are returned to customers as savings on their electric bill. Households will receive the credit twice a year, and small businesses will receive it monthly. Learn how you can use these savings to further reduce your energy costs and help fight climate change at EnergyUpgradeCA.org/credit.
Details of Gas Charges

03/20/2014 - 04/18/2014 (29 billing days)

Service For: 1234 Main Street
Service ID: 9087654321
Rate Schedule: G1 X Residential Service

<table>
<thead>
<tr>
<th>03/20/2014 - 04/18/2014</th>
<th>Your Tier Usage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tier 1 Allowance</td>
<td>5.31000 Therms</td>
</tr>
<tr>
<td>Tier 1 Usage</td>
<td>5.31000 Therms</td>
</tr>
<tr>
<td>Tier 2 Usage</td>
<td>19.72125 Therms</td>
</tr>
</tbody>
</table>

Tier 1 Allowance: 5.31000 Therms (# days x .## Therms/day)
Tier 1 Usage: 5.31000 Therms @ $1.06355 $5.65
Tier 2 Usage: 19.72125 Therms @ $1.37459 $27.11

Gas PPP Surcharge ($0.08618/Therm) 2.15

Total Gas Charges $34.91

Service Information

- Meter #: 1234512345
- Current Meter Reading: x.xxx
- Prior Meter Reading: x.xxx
- Difference: xx
- Multiplier: x.xxxx
- Total Usage: 25.031250 Therms
- Baseline Territory: X
- Serial: F

Gas Procurement Costs ($/Therm)

- mm/dd/yyyy – mm/dd/yyyy $x.xxxx
- mm/dd/yyyy – mm/dd/yyyy $x.xxxx

Additional Messages

Visit www.pge.com/myenergy for a detailed bill comparison.
Important Messages (continued from page 1)

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Need to schedule a service visit? For your convenience, we offer four hour appointment windows. Call us at 1-800-743-5000 to schedule a service visit.

Moving? Please call us at 1-800-743-5000 to notify us of your new mailing address.
Attachment D

PG&E sample bill showing the bill messaging and presentation for a Small Business customer receiving the monthly California Climate Credit in May, 2014
Service For:
Small Commercial Customer
CA GHG Cap & Trade
1234 Corporate Parkway
Anywhere, CA 99999

Account No: 1023456789-0
Statement Date: 05/18/2014
Due Date: 06/16/2014

Questions about your bill?
24 hours, 7 days/wk: 1-800-468-4743
Business Specialist Available:
M-F 7am-7:30pm, Sat 7am-4:30pm
www.pge.com/MyEnergy

Local Office Address
1918 H St
Bakersfield, CA 93301

Your Account Summary
Amount Due on Previous Statement $143.52
Payment(s) Received Since Last Statement -143.52
Previous Unpaid Balance $0.00
Current Electric Charges $364.69
Current Gas Charges 208.11

Total Amount Due by 06/16/2014 $572.80

Monthly Billing History

Visit www.pge.com/MyEnergy for a detailed bill

Important Messages
California is fighting climate change and so can you! Your bill includes a Climate Credit from a state program to cut carbon pollution while also reducing your energy costs. Find out how at EnergyUpgradeCA.org/credit.
Important Phone Numbers – 24 hours per day, 7 days per week

Customer Service (All Languages; Relay Calls Accepted) 1-800-743-5000
TDD/TTY (Speech/Hearing Impaired) 1-800-652-4712

Servicio al Cliente en Espanol (Spanish) 1-800-660-6789
Hành khách dịch vụ (Chinese) 1-800-893-9555

Dich vụ khách tiếng Việt (Vietnamese) 1-800-298-8438
Business Customer Service 1-800-468-4743

Rules and rates
You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit www.pge.com or call 1-800-743-5000.

If you believe there is an error on your bill, email info@pge.com, or call 1-800-743-5000 to speak with a representative. If you are not satisfied with our response, contact the California Public Utilities Commission (CPUC), Consumer Affairs Branch, 505 Van Ness Avenue, San Francisco, CA 94102, 1-800-649-7570 or 415-703-2032 (TDD/TTY).

To avoid having service turned off while you wait for a CPUC decision, enclose a deposit check (payable to the CPUC) for the disputed amount and a description of the dispute. The CPUC will only accept deposits for matters that relate directly to billing accuracy. If it is not possible for you to pay your deposit, you must advise the CPUC. PG&E can not turn off your service for nonpayment while it is under review by the CPUC, however, you must continue to pay your current charges to keep your service turned on.

If you are not able to pay your bill, call PG&E to discuss how we can help. You may qualify for reduced rates under PG&E’s CARE program or other special programs and agencies may be available to assist you. You may qualify for PG&E’s Energy Savings Assistance Program which is an energy efficiency program for income-qualified residential customers.

Important definitions
Visit: www.pge.com/billexplanation for more definitions.

Tier 1 (Baseline) allowance: All residential customers are given a Tier 1 (baseline) allowance - a CPUC approved percentage of average customer usage during summer and winter months. Your Tier 1 allowance provides for basic needs at an affordable price and encourages conservation. Your allowance is assigned based on the climate where you live, the season and your heat source.

### Electric Charges Breakdown

<table>
<thead>
<tr>
<th>Electric Tier</th>
<th>% of Baseline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>101% - 130%</td>
</tr>
<tr>
<td>3</td>
<td>131% - 200%</td>
</tr>
<tr>
<td>4</td>
<td>&gt; 200%</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Gas Tier</th>
<th>% of Baseline</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0% - 100%</td>
</tr>
<tr>
<td>2</td>
<td>&gt; 100%</td>
</tr>
</tbody>
</table>

**Total Electric Charges $364.69**

Rules and rates
You may be eligible for a lower rate. Find out about optional rates or view a complete list of rules and rates, visit www.pge.com or call 1-800-743-5000.

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### Important definitions
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<tr>
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</tr>
<tr>
<td>2</td>
<td>&gt; 100%</td>
</tr>
</tbody>
</table>

**Total Electric Charges $364.69**

*“PG&E” refers to Pacific Gas and Electric Company, a subsidiary of PG&E Corporation. © 2013 Pacific Gas and Electric Company. All rights reserved.*
Details of Electric Charges

04/20/2014 - 05/18/2014 (28 billing days)

Service For: 1234 Corporate Parkway
Service Agreement ID: 9087654322
Rate Schedule: A1 Small General Service

04/20/2014 – 05/18/2014

<table>
<thead>
<tr>
<th>Energy Charges</th>
<th>kWh</th>
<th>@ $x.xxxxx</th>
<th>$454.53</th>
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<td>3,024.000000</td>
<td>kWh</td>
<td>@ $x.xxxxx</td>
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<tr>
<td>California Climate Credit</td>
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<tr>
<td>Energy Commission Tax</td>
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Total Electric Charges $364.69

Average Daily Usage (kWh/day)

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<tr>
<th>Last Year</th>
<th>Last Period</th>
<th>Current Period</th>
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</thead>
<tbody>
<tr>
<td>106.9</td>
<td>105.6</td>
<td>104.3</td>
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</table>

Electric Usage This Period: 3,024.000000 kWh, 29 billing days

California Climate Credit – Part of California’s efforts to fight climate change, the credit results from fees charged by the state to reduce carbon pollution and increase use of cleaner forms of energy. These fees are returned to customers as savings on their electric bill. Households will receive the credit twice a year, and small businesses will receive it monthly. Learn how you can use these savings to further reduce your energy costs and help fight climate change at EnergyUpgradeCA.org/credit.
### Details of Gas Charges

**04/20/2014 - 05/18/2014 (28 billing days)**

Service For: 1234 Corporate Parkway  
Service Agreement ID: 9087654325  
Rate Schedule: GNR1 Gas Service to Small Commercial Customers

<table>
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<th>Total</th>
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</thead>
<tbody>
<tr>
<td>04/20/2014 - 04/30/2014</td>
<td>15</td>
<td>$0.52106</td>
<td>$7.82</td>
</tr>
<tr>
<td>First 4,000 Therms/month</td>
<td>109.137931</td>
<td>$0.85885</td>
<td>xx.xx</td>
</tr>
<tr>
<td>&gt; 4,000 Therms/month</td>
<td>x.xxxxx</td>
<td>$0.xxxxx</td>
<td>xx.xx</td>
</tr>
<tr>
<td>Gas PPP Surcharge ($0.08400/Therm)</td>
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<td></td>
<td>5.53</td>
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</table>

**05/01/2014 - 05/18/2011**

<table>
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<th>Total</th>
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</thead>
<tbody>
<tr>
<td>05/01/2014 - 05/18/2011</td>
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<td>$0.52106</td>
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<td>First 4,000 Therms/month</td>
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<td>$0.xxxxx</td>
<td>xx.xx</td>
</tr>
<tr>
<td>Gas PPP Surcharge ($0.05078/Therm)</td>
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<td>5.18</td>
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</tbody>
</table>

**Total Gas Charges**  
$208.11

### Additional Messages

Customer Charge is based on the Highest Average Daily Usage within the last 12 months (xx.x Therms per day, during the billing period ending mm/dd/yyyy)

### Service Information

- **Meter #**: 1234512345  
- **Current Meter Reading**: 3,942  
- **Prior Meter Reading**: 3,734  
- **Difference**: 208  
- **Multiplier**: 1.014943  
- **Total Usage**: x.xxx.xxxxxx Therms  
- **Serial**: F

### Gas Procurement Costs ($/Therm)

- **04/16/2011 – 04/30/2011**: $0.48902  
- **05/01/2011 – 05/18/2011**: $0.49963

### Average Daily Usage (Therms/day)

<table>
<thead>
<tr>
<th>Last Year</th>
<th>Last Period</th>
<th>Current Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>x.x</td>
<td>x.x</td>
<td>x.x</td>
</tr>
</tbody>
</table>

**Gas Usage This Period**: x.xxx.xxxxxx, 29 billing days

![Average Daily Usage Graph](chart.png)

Visit www.pge.com/myenergy for a detailed bill comparison.
Attachment E

Treatment of E-billed customers and Translations for PG&E’s small business and residential customers receiving the California Climate Credit
E-billed Customers

E-billed customers have access to bill inserts and can download a PDF of the actual paper bills. However, there is not currently a place for conditional bill messaging to specific customers within emails and it may not be appropriate to introduce a message just for the CA Climate Credit. Rather, PG&E plans to add the “Savings Alert” which would show the CA Climate Credit along with any other discounts to the E-bill Summary page as seen in the screenshot below (see red placeholder text below Total Amount Due). This is the best long-term solution to communicate with customers about all bill savings including the CA Climate Credit and would be consistent with paper bills. PG&E has determined that it is feasible to add a Savings Alert message under the bill summary for e-billed customers by the April 1, 2014 timeline for the semi-annual CA Climate Credit. However, PG&E has not yet confirmed the estimated cost of this and will provide an update to the Energy Division with this information as soon as it becomes available.

Translations

PG&E confirms its ability to translate the final California Climate Credit bill messaging provided by CCSE for placement on residential and small business bills beginning in April and May, respectively. However, PG&E recommends that in order to synchronize the translation among IOUs, CCSE should be responsible for providing the IOUs with the translated bill message. PG&E translates its bills for opt-in customers in the following languages: Spanish, Chinese and Vietnamese.
Attachment F

Guidance by the Energy Division to PG&E on January 29, 2014 via email correspondence providing instructions for what to include in the sample bills contained within this Supplemental Filing
Residential Climate Credit “Important Message”
Energy Division prefers to include primary climate credit messaging on page 1 of the bill in the “Important Messages” section of residential bills. The primary message below should appear in the “Important Messages” section in April and October billing cycles, and an additional climate credit definition should be included in the “Additional Messages” section (p. 3 of Attachment 1 to PG&E’s advice letter).

PG&E should prioritize the climate credit messaging at the top of the “Important Messages” section if it is technically able to do so given its current system constraints. However, if PG&E identifies that the climate credit messaging in the “Important Messages” section will cause standard residential bills to expand to a new page, then PG&E should notify Energy Division staff via email and PG&E should plan to move the primary bill message to the “Additional Messages” section.

Primary Message Text:
California is fighting climate change and so can you! Your bill includes a Climate Credit from a state program to cut carbon pollution while also reducing your energy costs. Find out how at EnergyUpgradeCA.org/credit.

Placement:
This message should appear in the “Important Messages” section on page 1 of residential bills. If April bills will have multiple “important message,” climate credit messaging should appear first if technically possible.

Small Business Climate Credit “Important Message”
In May 2014 bills, small business customers should include both the primary message in the “Important Messages” section and a climate credit definition in the “Additional Messages” section. In all subsequent months, small business bills should only include the climate credit definition in the “Additional Messages” section.

Primary Message Text:
California is fighting climate change and so can you! Your bill includes a Climate Credit from a state program to cut carbon pollution while also reducing your energy costs. Find out how at EnergyUpgradeCA.org/credit.

Placement:
This message should be located in the “Important Message” section in May 2014 bills. Thereafter, small business bills need not include an “Important Message” about the climate credit.
Carryover Credit

Text:
“Your electricity bill for this month reflects a credit amount from your last bill, which may be due in part to the California Climate Credit included in the “Adjustments” section of last month’s electricity bill.”

Energy Division recommends that each utility take a literal reading of D.13-12-003 and include carryover messaging for two months if the climate credit exceeds a customer’s bill.

Placement:
Energy Division recommends that this carryover credit message be included in the “Additional Messages” section. Energy Division expects that this carryover credit messaging will only apply to residential customers; we do not foresee a circumstance when small business customers would ever have a carryover credit.

Bill Definition
PG&E indicated that its bills cannot accommodate a new definition on the “Important definitions” section on page 2 of its bills. As a result, Energy Division recommends that PG&E include a definition-style message in the “Additional Messages” section of its bills. This message should appear only in bills that include a climate credit. PG&E recommended that text in the “Additional Messages” section should be limited to 450 characters. The definition below is 503 characters. PG&E should indicate whether this definition would exceed limits and cause bills to bleed over to an additional page. If so, PG&E should notify Energy Division and can plan to use the alternate definition below.

Definition Text:
“California Climate Credit – Part of California’s efforts to fight climate change, the credit results from fees charged by the state to reduce carbon pollution and increase use of cleaner forms of energy. These fees are returned to customers as savings on their electric bill. Households will receive the credit twice a year, and small businesses will receive it monthly. Learn how you can use these savings to further reduce your energy costs and help fight climate change at EnergyUpgradeCA.org/credit.”

Alternate Definition:
“California Climate Credit – Part of California’s efforts to fight climate change, the credit results from fees charged by the state to reduce carbon pollution and increase use of cleaner forms of energy. These fees are returned to customers as savings on their electric bill. Households will receive the credit twice a year, and small businesses will receive it monthly. Learn how to reduce your bill and cut pollution at EnergyUpgradeCA.org/credit.”

Placement:
The message should appear each month that a customer has a climate credit, and it should be placed in the “Additional Messages” section on page 3 of customer bills.

E-Billed Customers
PG&E should endeavor to replicate paper bill messaging on corresponding pages of web-based billing pages, and the supplemental AL should indicate general timelines for achieving this or barriers that would prohibit it.
Translations
If there are circumstances when PG&E translates a customer’s entire bill, PG&E should also plan to translate climate credit messaging. Otherwise, for customers billed in English climate credit messaging need not be translated.

Sample Bills Needed in the Supplemental AL
1. Residential Climate Credit Bill
2. Small Business Climate Credit Bill
3. Direct Access Climate Credit Bill
4. Group Billed Customer Bill
5. Residential Carryover Credit Bill
<table>
<thead>
<tr>
<th>Company/Group</th>
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<tbody>
<tr>
<td>1st Light Energy</td>
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<tr>
<td>Alcantar &amp; Kahl LLP</td>
<td>Ellison Schneider &amp; Harris LLP</td>
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<tr>
<td>Anderson &amp; Poole</td>
<td>G. A. Krause &amp; Assoc.</td>
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<tr>
<td>BART</td>
<td>GenOn Energy Inc.</td>
</tr>
<tr>
<td>Bartle Wells Associates</td>
<td>Goodin, MacBride, Squeri, Schlotz &amp; Ritchie</td>
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<tr>
<td>Braun Blaising McLaughlin, P.C.</td>
<td>Green Power Institute</td>
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<tr>
<td>CENERGY POWER</td>
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<tr>
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<td>Linde</td>
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<td>Los Angeles Dept of Water &amp; Power</td>
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