

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



September 22, 2014

**Advice Letter 3506-G**

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

**SUBJECT: September 1, 2014 Noncore Gas Transportation Tariff Rate Changes  
Resulting from Implementing the 2014 General Rate Case D.14-08-032**

Dear Ms. Allen:

Advice Letter 3506-G is effective as of September 1, 2014.

Sincerely,

A handwritten signature in cursive script that reads "Edward Randolph".

Edward Randolph  
Director, Energy Division



**Meredith Allen**  
Senior Director  
Regulatory Relations

Pacific Gas and Electric Company  
77 Beale St., Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177

Fax: 415-973-7226

August 25, 2014

**Advice 3506-G**

(Pacific Gas and Electric Company ID U39 G)

Public Utilities Commission of the State of California

**Subject: September 1, 2014 Noncore Gas Transportation Tariff Rate Changes Resulting from Implementing the 2014 General Rate Case Decision 14-08-032**

Pacific Gas and Electric Company (PG&E) submits for filing revisions to its gas tariffs. The affected tariff sheets are included in the enclosed Attachment 1.

**Purpose**

This advice letter implements PG&E's 2014 General Rate Case (GRC) Decision (D.) 14-08-032 and the associated gas distribution revenue requirement and noncore gas transportation rate tariff changes effective September 1, 2014. The gas distribution noncore tariff changes included in this filing are: G-NT - Gas Transportation Service to Noncore End-Use Customers; G-EG - Gas Transportation Service to Electric Generation; G-WSL – Gas Transportation Service to Wholesale/Resale Customers; G-NGV4 - Noncore Natural Gas Service for Compression on Customers' Premises; G-LNG – Experimental Liquefied Natural Gas Service; and Preliminary Statement Part B.

In D.13-04-023, the California Public Utilities Commission (CPUC or Commission) granted PG&E's request to make the revenue requirement for PG&E's 2014 GRC effective January 1, 2014. In D.14-08-032, the CPUC reaffirmed the January 1, 2014 effective date for the 2014 GRC revenue requirement. The gas distribution revenue requirement tariff changes included in this filing are reflected in Preliminary Statement Part C.

Concurrently, core gas rates effective September 1, 2014, were filed on August 25, 2014, in PG&E's core procurement monthly price Advice 3505-G incorporating rate revisions in accordance with D.14-08-032, as well as monthly procurement price changes.

## **Background**

On November 15, 2012, PG&E filed its 2014 GRC Application (A.) 12-11-009. In the application, PG&E proposed generation and distribution base revenue requirements for test year 2014 and attrition years 2015 and 2016. On April 18, 2013, the CPUC issued D.13-04-023 granting PG&E's request to make its 2014 GRC revenue requirement effective January 1, 2014, including interest.<sup>1</sup> On August 14, 2014, the CPUC issued D.14-08-032 adopting, among other items, gas base revenue requirements for the 2014-2016 GRC period.

Ordering Paragraph (OP) 2 of D.14-08-032 requires that “[w]ithin 30 days from the effective date of this decision, Pacific Gas and Electric Company shall file a Tier 1 advice letter with revised tariff sheets to implement (i) the revenue requirement authorized in Ordering Paragraph 1 above, and set forth in Appendix C, and (ii) all accounting procedures, fees, and charges authorized in this decision that are not addressed in the other advice letters required by this decision. The revised tariff sheets shall (a) become effective on filing, subject to a finding of compliance by the Commission's Energy Division, (b) comply with General Order 96-B, and (c) apply to service rendered on or after their effective date.”

## **2014 Revenue Requirement**

OP 1 of D.14-08-032 authorizes the gas distribution base revenue requirement. The 2014 GRC authorized gas distribution base revenue requirement is \$1,559 million (net of operating revenues). In addition, D. 14-08-032 provides changes to the Franchise Fees and Uncollectible (FF&U) accounts expense factor. Attachment 2, Table 1, shows the derivation of the gas distribution FF&U accounts expense factor of 0.017385.

Attachment 2, Table 2, shows the total change in the gas distribution base revenue and FF&U compared to the amount currently recovered in gas rates. Attachment 2, Tables 3 through 5, shows PG&E's illustrative gas rate changes.

## **Tariff Revisions**

In this advice letter, PG&E includes the following tariff changes effective September 1, 2014, in compliance with D.14-08-032:

- Preliminary Statement Part B – *Default Tariff Rate Components* for noncore rates.
- Preliminary Statement Part C - *Gas Accounting Terms & Definitions*. (Sheets 2, 3, 4 and 5 for the adopted FF&U expense factor).
- G-NT - *Gas Transportation Service to Noncore End-Use Customers*
- G-EG - *Gas Transportation Service to Electric Generation*

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<sup>1</sup> D.13-04-023, OPs 2 & 3.

- *G-WSL - Gas Transportation Service to Wholesale/Resale Customers*
- *G-NGV4 - Noncore Natural Gas Service for Compression on Customers' Premises*
- *G-LNG - Experimental Liquefied Natural Gas Service*

### **Protests**

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than September 15, 2014, which is 21<sup>2</sup> days after the date of this filing. Protests must be submitted to:

CPUC Energy Division  
ED Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> 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:

Meredith Allen  
Senior Director, 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 address, and (where appropriate) e-mail address of the protestant; and statement that

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<sup>2</sup> The 20-day protest period concludes on a weekend, therefore, PG&E is moving this date to the following business day.

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 September 1, 2014.

**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 A.12-11-009. 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/>.

*Meredith Allen /KHC*

Senior Director, Regulatory Relations

Attachments

cc: Service List A.12-11-009

# CALIFORNIA PUBLIC UTILITIES COMMISSION

## ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **Pacific Gas and Electric Company (ID U39 G)**

Utility type:

ELC       GAS  
 PLC       HEAT       WATER

Contact Person: Kingsley Cheng

Phone #: (415) 973-5265

E-mail: k2c0@pge.com and PGETariffs@pge.com

EXPLANATION OF UTILITY TYPE

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

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **3506-G**

Tier: **1**

Subject of AL: **September 1, 2014 Noncore Gas Transportation Tariff Rate Changes Resulting from Implementing the 2014 General Rate Case Decision 14-08-032**

Keywords (choose from CPUC listing): Non-Core, GRC/General Rate Case, Transportation Rates

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other \_\_\_\_\_

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.14-08-032

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: **September 1, 2014**

No. of tariff sheets: 22

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: G-EG, G-LNG, G-NGV4, G-NT, G-WSL, Gas Preliminary Statement Part B, and Gas Preliminary Statement Part C

Service affected and changes proposed: Rate value changes per the advice letter and attachments.

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<sup>1</sup> after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

**CPUC, Energy Division  
ED Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, California 94102  
E-mail: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)**

**Pacific Gas and Electric Company  
Attn: Meredith Allen  
Senior Director, Regulatory Relations  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177  
E-mail: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)**

<sup>1</sup> The 20-day protest period concludes on a weekend. PG&E is hereby moving this date to the following business day.

**ATTACHMENT 1  
Advice 3506-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
31446-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 12	30972-G
31447-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 13	30973-G
31448-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 14	30974-G
31449-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 15	30975-G
31450-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 16	30976-G
31451-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 17	30977-G
31452-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 18	30978-G
31453-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 19	30979-G
31454-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 20	31135-G
31455-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 2	30981-G
31456-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 3	30982-G
31457-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 4	30983-G

**ATTACHMENT 1  
Advice 3506-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
31458-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 5	29040-G
31459-G	GAS SCHEDULE G-EG GAS TRANSPORTATION SERVICE TO ELECTRIC GENERATION Sheet 1	31081-G
31460-G	GAS SCHEDULE G-LNG EXPERIMENTAL LIQUEFIED NATURAL GAS SERVICE Sheet 1	30992-G
31461-G	GAS SCHEDULE G-NGV4 NONCORE NATURAL GAS SERVICE FOR COMPRESSION ON CUSTOMERS' PREMISES Sheet 2	30996-G
31462-G	GAS SCHEDULE G-NT GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS Sheet 2	30998-G
31463-G	GAS SCHEDULE G-WSL GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS Sheet 1	31002-G
31464-G	GAS TABLE OF CONTENTS Sheet 1	31439-G
31465-G	GAS TABLE OF CONTENTS Sheet 2	31440-G
31466-G	GAS TABLE OF CONTENTS Sheet 3	31441-G
31467-G	GAS TABLE OF CONTENTS Sheet 4	31442-G



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 12

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM)\* (Cont'd.)

NONCORE p. 1

THERMS:	G-NT TRANSMISSION		G-NT—DISTRIBUTION SUMMER					
			0- <u>20,833</u>	20,834- <u>49,999</u>	50,000- <u>166,666</u>	166,667- <u>249,999***</u>		
NCA – NONCORE	\$0.00999	(I)	\$0.00994	(I)	\$0.00994	(I)	\$0.00994	(I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00824	(I)	\$0.18101	(I)	\$0.11432	(I)	\$0.10070	(I)
CPUC FEE	\$0.00069		\$0.00069		\$0.00069		\$0.00069	
CSI- SOLAR THERMAL PROGRAM	\$0.00113	(I)	\$0.00113	(I)	\$0.00113	(I)	\$0.00113	(I)
CEE INCENTIVE	\$0.00000		\$0.00010		\$0.00010		\$0.00010	
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	\$0.02121		\$0.02121		\$0.02121		\$0.02121	
NCA - ARB AB32 COI	\$0.00089		\$0.00089		\$0.00089		\$0.00089	
NONCORE IMPLEMENTATION PLAN – LT	\$0.01439		\$0.01439		\$0.01439		\$0.01439	
NONCORE IMPLEMENTATION PLAN – BB	\$0.00492		\$0.00492		\$0.00492		\$0.00492	
NONCORE IMPLEMENTATION PLAN – Storage	<u>\$0.00048</u>		<u>\$0.00048</u>		<u>\$0.00048</u>		<u>\$0.00048</u>	
<b>TOTAL RATE</b>	<b>0.06194</b>	(I)	<b>0.23476</b>	(I)	<b>0.16807</b>	(I)	<b>0.15445</b>	(I)

\* All tariff rate components on the sheet include an allowance for Franchise Fees and Uncollectible Accounts Expense (F&U)

\*\* Refer to footnotes at end of Noncore Default Tariff Rate Components.

\*\*\* Rate components for G-NT Distribution over 249,999 therms are the same as G-NT Transmission.

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 13

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM)\* (Cont'd.)

NONCORE p. 2

THERMS:	G-NT BACKBONE		G-NT—DISTRIBUTION WINTER							
			0-20,833	20,834-49,999	50,000-166,666	166,667-249,999***				
NCA – NONCORE	\$0.01011	(I)	\$0.00994	(I)	\$0.00994	(I)	\$0.00994	(I)	\$0.00994	(I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00000		\$0.24539	(I)	\$0.15537	(I)	\$0.13698	(I)	\$0.12260	(I)
CPUC FEE	\$0.00069		\$0.00069		\$0.00069		\$0.00069		\$0.00069	
CSI- SOLAR THERMAL PROGRAM	\$0.00113	(I)	\$0.00113	(I)	\$0.00113	(I)	\$0.00113	(I)	\$0.00113	(I)
CEE INCENTIVE	\$0.00000		\$0.00010		\$0.00010		\$0.00010		\$0.00010	
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	\$0.00069		\$0.02121		\$0.02121		\$0.02121		\$0.02121	
NCA - ARB AB32 COI	\$0.00089		\$0.00089		\$0.00089		\$0.00089		\$0.00089	
NONCORE IMPLEMENTATION PLAN – LT	\$0.00000		\$0.01439		\$0.01439		\$0.01439		\$0.01439	
NONCORE IMPLEMENTATION PLAN - BB	\$0.00492		\$0.00492		\$0.00492		\$0.00492		\$0.00492	
NONCORE IMPLEMENTATION PLAN - Storage	<u>\$0.00048</u>		<u>\$0.00048</u>		<u>\$0.00048</u>		<u>\$0.00048</u>		<u>\$0.00048</u>	
<b>TOTAL RATE</b>	<b>0.01891</b>	(I)	<b>0.29914</b>	(I)	<b>0.20912</b>	(I)	<b>0.19073</b>	(I)	<b>0.17635</b>	(I)

\* All tariff rate components on the sheet include an allowance for Franchise Fees and Uncollectible Accounts Expense (F&U)

\*\* Refer to footnotes at end of Noncore Default Tariff Rate Components.

\*\*\* Rate components for G-NT Distribution over 249,999 therms are the same as G-NT Transmission

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 14

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM)\* (Cont'd.)

NONCORE p. 3

	<u>G-EG (2)**</u>		<u>G-EG</u>	<u>BACKBONE</u>
NCA – NONCORE	\$0.01003	(I)	\$0.01003	(I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00258	(I)	\$0.00258	(I)
CPUC FEE	\$0.00003		\$0.00003	
CSI- SOLAR THERMAL PROGRAM	\$0.00000		\$0.00000	
CEE INCENTIVE	\$0.00000		\$0.00000	
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	\$0.02121		\$0.00069	
NCA - ARB AB32 COI	\$0.00089		\$0.00089	
NONCORE IMPLEMENTATION PLAN – LT	\$0.01439		\$0.00000	
NONCORE IMPLEMENTATION PLAN – BB	\$0.00492		\$0.00492	
NONCORE IMPLEMENTATION PLAN - Storage	<u>\$0.00048</u>		<u>\$0.00048</u>	
<b>TOTAL RATE</b>	<b>0.05453</b>	(I)	<b>0.01962</b>	(I)

\* All tariff rate components on the sheet include an allowance for Franchise Fees and Uncollectible Accounts Expense (F&U)

\*\* Refer to footnotes at end of Noncore Default Tariff Rate Components.

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 15

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM)\* (Cont'd.)

NONCORE p. 4

	G-WSL							
	<u>Palo Alto-T</u>		<u>Coalinga-T</u>		<u>Island Energy-T</u>		<u>Alpine-T</u>	
NCA – NONCORE	\$0.00897	(I)	\$0.00889	(I)	0.00901	(I)	0.00886	(I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00000		\$0.00000		0.00000		0.00000	
CPUC FEE**	\$0.00000		\$0.00000		0.00000		0.00000	
CSI- SOLAR THERMAL PROGRAM	\$0.00000		\$0.00000		0.00000		0.00000	
CEE INCENTIVE	\$0.00000		\$0.00000		0.00000		0.00000	
LOCAL TRANSMISSION (AT RISK)	\$0.02121		\$0.02121		0.02121		0.02121	
NONCORE IMPLEMENTATION PLAN – LT	\$0.01439		\$0.01439		0.01439		0.01439	
NONCORE IMPLEMENTATION PLAN – BB	\$0.00492		\$0.00492		0.00492		0.00492	
NONCORE IMPLEMENTATION PLAN – Storage	<u>\$0.00048</u>		<u>\$0.00048</u>		<u>0.00048</u>		<u>0.00048</u>	
<b>TOTAL RATE</b>	<b>0.04997</b>	(I)	<b>0.04989</b>	(I)	<b>0.05001</b>	(I)	<b>0.04986</b>	(I)

\* All tariff rate components on this sheet include an allowance for Franchise Fees only.

\*\* The CPUC Fee does not apply to customers on Schedule G-WSL

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 16

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM)\* (Cont'd.)

	G-WSL					
	West Coast Mather-T		West Coast Mather-D		West Coast Castle-D	
NCA – NONCORE	\$0.00897	(I)	\$0.00903	(I)	\$0.00896	(I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00000		\$0.19789	(I)	\$0.14941	(I)
CPUC FEE**	\$0.00000		\$0.00000		\$0.00000	
CSI- SOLAR THERMAL PROGRAM	\$0.00000		\$0.00000		\$0.00000	
CEE INCENTIVE	\$0.00000		\$0.00000		\$0.00000	
LOCAL TRANSMISSION (AT RISK)	\$0.02121		\$0.02121		\$0.02121	
NONCORE IMPLEMENTATION PLAN – LT	\$0.01439		\$0.01439		\$0.01439	
NONCORE IMPLEMENTATION PLAN – BB	\$0.00492		\$0.00492		\$0.00492	
NONCORE IMPLEMENTATION PLAN – Storage	<u>\$0.00048</u>		<u>\$0.00048</u>		<u>\$0.00048</u>	
<b>TOTAL RATE</b>	<b>0.04997</b>	(I)	<b>0.24792</b>	(I)	<b>0.19937</b>	(I)

\* All tariff rate components on this sheet include an allowance for Franchise Fees only.

\*\* The CPUC Fee does not apply to customers on Schedule G-WSL

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 17

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM) (Cont'd.)\*

NONCORE p. 6

THERMS:	G-NGV4 TRANSMISSION	G-NGV4—DISTRIBUTION SUMMER			
		0- 20,833	20,834- 49,999	50,000- 166,666	166,667- 249,999
NCA – NONCORE	\$0.01012 (I)	\$0.00994 (I)	\$0.00994 (I)	\$0.00994 (I)	\$0.00994 (I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00000	\$0.18101 (I)	\$0.11432 (I)	\$0.10070 (I)	\$0.09005 (I)
CPUC FEE	\$0.00069	\$0.00069	\$0.00069	\$0.00069	\$0.00069
CSI- SOLAR THERMAL PROGRAM	\$0.00113 (I)	\$0.00113 (I)	\$0.00113 (I)	\$0.00113 (I)	\$0.00113 (I)
CEE INCENTIVE	\$0.00000	\$0.00010	\$0.00010	\$0.00010	\$0.00010
LOCAL TRANSMISSION (AT RISK)	\$0.02121	\$0.02121	\$0.02121	\$0.02121	\$0.02121
NCA - ARB AB32 COI	\$0.00089	\$0.00089	\$0.00089	\$0.00089	\$0.00089
NONCORE IMPLEMENTATION PLAN – LT	\$0.01439	\$0.01439	\$0.01439	\$0.01439	\$0.01439
NONCORE IMPLEMENTATION PLAN – BB	\$0.00492	\$0.00492	\$0.00492	\$0.00492	\$0.00492
NONCORE IMPLEMENTATION PLAN – Storage	<u>\$0.00048</u>	<u>\$0.00048</u>	<u>\$0.00048</u>	<u>\$0.00048</u>	<u>\$0.00048</u>
<b>TOTAL RATE</b>	<b>0.05383 (I)</b>	<b>0.23476 (I)</b>	<b>0.16807 (I)</b>	<b>0.15445 (I)</b>	<b>0.14380 (I)</b>

\* All tariff rate components on the sheet include an allowance for Franchise Fees and Uncollectible Accounts.  
 \*\* Refer to footnotes at end of Noncore Default Tariff Rate Components.

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 18

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM) (Cont'd.)\*

NONCORE p. 7

THERMS:	G-NGV4 BACKBONE	G—NGV4-DISTRIBUTION			
		WINTER			
		0- <u>20,833</u>	20,834- <u>49,999</u>	50,000- <u>166,666</u>	166,667- <u>249,999</u>
NCA – NONCORE	\$0.01011 (I)	0.00994 (I)	\$0.00994 (I)	\$0.00994 (I)	\$0.00994 (I)
NCA – DISTRIBUTION SUBACCOUNT	\$0.00000	0.24539 (I)	\$0.15537 (I)	\$0.13698 (I)	\$0.12260 (I)
CPUC FEE	\$0.00069	0.00069	\$0.00069	\$0.00069	\$0.00069
CSI- SOLAR THERMAL PROGRAM	\$0.00113 (I)	0.00113 (I)	\$0.00113 (I)	\$0.00113 (I)	\$0.00113 (I)
CEE INCENTIVE	\$0.00000	0.00010	\$0.00010	\$0.00010	\$0.00010
LOCAL TRANSMISSION (AT RISK)	\$0.00069	0.02121	\$0.02121	\$0.02121	\$0.02121
NCA - ARB AB32 COI	\$0.00089	0.00089	\$0.00089	\$0.00089	\$0.00089
NONCORE IMPLEMENTATION PLAN – LT	\$0.00000	0.01439	\$0.01439	\$0.01439	\$0.01439
NONCORE IMPLEMENTATION PLAN – BB	\$0.00492	0.00492	\$0.00492	\$0.00492	\$0.00492
NONCORE IMPLEMENTATION PLAN – Storage	<u>\$0.00048</u>	<u>0.00048</u>	<u>\$0.00048</u>	<u>\$0.00048</u>	<u>\$0.00048</u>
<b>TOTAL RATE</b>	<b>0.01891 (I)</b>	<b>0.29914 (I)</b>	<b>0.20912 (I)</b>	<b>0.19073 (I)</b>	<b>0.17635 (I)</b>

\* All tariff rate components on the sheet include an allowance for Franchise Fees and Uncollectible Accounts.

\*\* Refer to footnotes at end of Noncore Default Tariff Rate Components.

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 19

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM) (Cont'd.)\*

NONCORE p. 8

	<u>G-LNG (1)*</u>		
NCA – NONCORE	\$0.00000		
NCA – DISTRIBUTION SUBACCOUNT	\$0.00000		
CPUC Fee	\$0.00069		
CSI- SOLAR THERMAL PROGRAM	\$0.00000		
CEE INCENTIVE	\$0.00000		
LNG BALANCING ACCOUNT	\$0.19228	(I)	
LOCAL TRANSMISSION (AT RISK)	<u>\$0.00000</u>		
<b>TOTAL RATE</b>	<b>0.19297</b>	<b>(I)</b>	<b>(D)</b>

\* All tariff rate components on the sheet include an allowance for Franchise Fees and Uncollectible Accounts.

\*\* Refer to footnotes at end of Noncore Default Tariff Rate Components.

(Continued)



**GAS PRELIMINARY STATEMENT PART B**  
**DEFAULT TARIFF RATE COMPONENTS**

Sheet 20

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM) (Cont'd.)

**MAINLINE EXTENSION RATES (1)**

Core Schedules (2)	Mainline Extension Rate (Per Therm) (T)		Core Customer Charges (3)	
			ADU (therms) (4)	Per Day
Schedule G-NR1	\$0.28987	(I)	0 – 5.0	\$0.27048
			5.1 to 16.0	\$0.52106
			16.1 to 41.0	\$0.95482
			41.1 to 123.0	\$1.66489
			123.1 & Up	\$2.14936
Schedule G-NR2	\$0.12264	(I)	All Usage Levels	\$4.95518
Schedule G-NGV1	\$0.06595	(I)	All Usage Levels	\$0.44121
Schedule G-NGV2	N/A		All Usage Levels	N/A
Noncore Schedules	Mainline Extension Rate (Per Therm) (T)		Noncore Customer Access Charges (5)	
			Average Monthly Use (Therms)	Per Day
Schedule G-NT	\$0.13199	(I)	0 to 5,000	\$2.00219
			5,001 to 10,000	\$5.96416
			10,001 to 50,000	\$11.10049
			50,001 to 200,000	\$14.56833
			200,001 to 1,000,000	\$21.13742
Schedule G-EG	\$0.00263	(I)	1,000,001 and above	\$179.29874
			Distribution	
			Local Transmission	
Schedule G-NGV4	\$0.13199	(I)	Distribution	
			Local Transmission	
			Backbone	

- (1) Mainline Extension Rates are required to support calculation of distribution-based revenues described in Rule 15.
- (2) For all residential schedules, see Rule 15 for extension allowances.
- (3) The Core Customer Charge is in addition to the core Mainline Extension Rates specified above.
- (4) The applicable Schedule G-NR1 Customer Charge is based on the customer's highest Average Daily Usage (ADU) determined from among the billing periods occurring within the last twelve (12) months, including the current billing period. PG&E calculates the ADU for each billing period by dividing the total usage by the number of days in the billing period.
- (5) The Noncore Customer Access Charge is in addition to the noncore Mainline Extension Rates specified above.

(Continued)



**GAS PRELIMINARY STATEMENT PART C**  
**GAS ACCOUNTING TERMS & DEFINITIONS**

Sheet 2

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

2. ANNUAL GAS REVENUE REQUIREMENT AND PPP FUNDING REQUIREMENTS: (Cont'd.)  
 Amount (\$000)

Description	Core	Noncore	Unbundled	Core Procurement	Total
<b>BASE REVENUES (incl. F&amp;U) :</b>					
Authorized GRC Distribution Base Revenue (1)					1,584,275 (I)
Pension (2)					46,015
Less: Other Operating Revenue					(25,228) (R)
<b>Authorized Distribution Revenues in Rates</b>	<u>1,549,223</u>	(I)	<u>55,839</u>		1,605,062 (I)
<b>BCAP ALLOCATION ADJUSTMENTS AND CREDITS TO BASE:</b>					
G-10 Procurement-Related Employee Discount	(1,047) (R)				(1,047) (R)
G-10 Procurement Discount Allocation	413 (I)	634 (I)			1,047 (I)
Core Brokerage Fee Credit	<u>(6,583)</u>				<u>(6,583)</u>
<b>Distribution Base Revenue with Adj. and Credits</b>	<u>1,542,006</u>	(I)	<u>56,473</u>		<u>1,598,479</u> (I)
<b>TRANSPORTATION FORECAST PERIOD COSTS &amp; BALANCING ACCOUNT BALANCES (3):</b>					
Transportation Balancing Accounts	132,406	42,407			174,813
Self-Generation Incentive Program Revenue Requirement	2,569	3,911			6,480
CPUC Fee	1,970	1,240			3,210
SmartMeter™ Project	0 (R)				0 (R)
Winter Gas Savings Plan (WGSP) – Transportation	0				0
Franchise Fees and Uncollectible Expense (F&U) (on items above)	2,370 (R)	837 (I)			3,207 (R)
CARE Discount included in PPP Funding Requirement	(108,850)				(108,850)
CARE Discount not included in PPP Surcharge Rates	<u>0</u>				<u>0</u>
<b>Transportation Forecast Period Costs &amp; Balancing Account Balances</b>	<u>30,465</u>	(R)	<u>48,395</u>		<u>78,860</u> (R)
<b>GAS ACCORD REVENUE REQUIREMENT (incl. F&amp;U) (4):</b>					
Local Transmission	135,339	76,861			212,200
Customer Access Charge – Transmission		5,026			5,026
Storage	48,236		34,344		82,580
Carrying Cost on PG&E Working Gas in Storage	2,367		636		3,003
Backbone Transmission/L-401	<u>96,207</u>	<u>0</u>	<u>135,405</u>		<u>231,612</u>
<b>Gas Accord Revenue Requirement</b>	<u>282,149</u>	<u>81,887</u>	<u>170,385</u>		<u>534,421</u>

(1) The amount includes the authorized distribution base revenue and F&U approved effective January 1, 2014, in GRC D.14-08-032. (D) (T)

(2) Pursuant to D.09-09-020, PG&E will maintain the annual contribution to the Company's retirement plan trust fund at the adopted 2013 amount.

(3) -The total 2014 SGIP revenue requirement (RRQ) was approved in D.11-12-030. (D)  
 -The WGSP has ended, thus there are no costs shown in Line 24. However, an undercollected balance relating to the WGSP is included in 2014 rates.

(4) The Gas Accord V RRQ was adopted in D.11-04-031. Storage revenues allocated to load balancing are included in unbundled transmission rates. Some amounts include changes to PG&E's cost of capital authorized in D.12-12-034. The backbone transmission amounts include the implementation of the AB32-related gas compressor station costs (D.13-03-017).

\*Some numbers may not add precisely due to rounding.

(Continued)



**GAS PRELIMINARY STATEMENT PART C**  
**GAS ACCOUNTING TERMS & DEFINITIONS**

Sheet 3

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

2. ANNUAL GAS REVENUE REQUIREMENT AND PPP FUNDING REQUIREMENTS: (Cont'd.)

Description	Amount (\$000)				
	Core	Noncore	Unbundled	Core Procurement	Total
<b>ILLUSTRATIVE CORE PROCUREMENT REVENUE REQUIREMENT (5):</b>					
Illustrative Gas Supply Portfolio				1,032,195 (R)	1,032,195 (R)
Interstate and Canadian Capacity				160,081	160,081
WGSP – Procurement – Residential				0	0
F&U (on items above and Procurement Account Balances Below)				20,759 (I)	20,759 (I)
Backbone Capacity (incl. F&U)	(65,974)			65,974	0
Backbone Volumetric (incl. F&U)	(30,233)			30,233	0
Storage (incl. F&U)	(48,236)			48,236	0
Carrying Cost on PG&E Working Gas in Storage (incl. F&U)	(2,367)			2,367	0
Core Brokerage Fee (incl. F&U)				6,583	6,583
Procurement Account Balances				<u>3,452</u>	<u>3,452</u>
<b>Illus. Core Procurement Revenue Requirement</b>	<u>(146,810)</u>			<u>1,369,880 (I)</u>	<u>1,223,070 (I)</u>
<b>TOTAL GAS REVENUE REQUIREMENT (without PPP) IN RATES</b>	<u><b>1,707,810 (I)</b></u>	<u><b>186,755 (I)</b></u>	<u><b>170,385</b></u>	<u><b>1,369,880 (I)</b></u>	<u><b>3,434,830 (I)</b></u>
<b>IMPLEMENTATION PLAN REVENUE REQUIREMENT (7)</b>					
Implementation Plan – Local Transmission	85,881	48,735			134,616
Implementation Plan – Backbone	17,462	23,308			40,770
Implementation Plan – Storage	<u>3,291</u>	<u>2,281</u>			<u>5,572</u>
<b>Total Implementation Plan</b>	<u><b>106,634</b></u>	<u><b>74,324</b></u>			<u><b>180,958</b></u>
<b>PUBLIC PURPOSE PROGRAM (PPP) FUNDING REQUIREMENT (F&amp;U exempt) (6):</b>					
Energy Efficiency (EE)	66,657	7,420			74,077
Energy Savings Assistance (ESA)	61,173	6,809			67,982
Research, Demonstration and Development (RD&D)	6,846	3,854			10,700
CARE Administrative Expense	1,678	1,128			2,806
Statewide Marketing, Education & Outreach – EE Flex Alert	229	26			255
BOE and CPUC Administrative Cost	242	137			379
PPP Balancing Accounts	(2,706)	(6,589)			(9,295)
CARE Discount Recovered from non-CARE customers	<u>65,072</u>	<u>43,778</u>			<u>108,850</u>
<b>Total PPP Funding Requirement in Rates</b>	<u><b>199,191</b></u>	<u><b>56,563</b></u>			<u><b>255,754</b></u>
<b>TOTAL GAS REVENUE AND PPP FUNDING REQUIREMENT IN RATES</b>	<u><b>2,013,635 (I)</b></u>	<u><b>317,642 (I)</b></u>	<u><b>170,385</b></u>	<u><b>1,369,880 (I)</b></u>	<u><b>3,871,542 (I)</b></u>

(5) The credits shown in the Core column represent the core portion of the Gas Accord RRQ that is included in the illustrative Core Procurement RRQ, and are shown here to avoid double counting these costs in the total. The Gas Supply Portfolio cost is an annual illustrative amount. Actual gas commodity costs change monthly.

(6) The PPP funding requirement is recovered in gas PPP surcharge rates pursuant to D.04-08-010 and 2014 PPP surcharge AL 3426-G; and includes ESA program funding adopted in D.12-08-044, EE program funding adopted in D.12-11-015, CARE annual administrative expense adopted in D.12-08-044, and excludes F&U per D.04-08-010.

(7) The Pipeline Safety Implementation Plan was authorized in D.12-12-030.

(Continued)



**GAS PRELIMINARY STATEMENT PART C**  
**GAS ACCOUNTING TERMS & DEFINITIONS**

Sheet 4

C GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

3. COST ALLOCATION FACTORS:

a. General: These factors are derived from the allocation policies adopted in the last Cost Allocation Proceeding and are used to allocate recorded costs to customer classes.

Cost Category	Factor			Total
	Core	Noncore	Unbundled Storage and System Load Balancing	
Distribution Base Revenue Requirements	0.965211 (R)	0.034789 (I)		1.000000
Intervenor Compensation	0.965211 (R)	0.034789 (I)		1.000000
Other – Equal Distribution Based on All Transportation Volumes	0.394382 (R)	0.605618 (I)		1.000000
Carrying Cost on PG&E Working Gas in Storage	0.718750		0.281250	1.000000
ARB AB32 Cost of Implementation Fee	0.512858	0.487142		1.000000
TID – Almond Power Plant Cold Year January	0.646104	0.353896		1.000000

b. Pacific Gas and Electric Gas Transmission Northwest (PG&E GT-NW) and Intrastate Pipeline Demand Charges: Factors are derived based on the procedures defined in Decisions 91-11-025 and 97-05-093.

- 1) The core procurement factor will be equal to the capacity reserved for core procurement customers on each pipeline divided by the total capacity held by PG&E on that pipeline.
- 2) The core transport factor will be equal to the capacity reserved for core transport customers on each pipeline divided by the total capacity held by PG&E on that pipeline.

4. COST ALLOCATION PROCEEDING: The proceeding in which the Transportation Revenue Requirement, as described in Section C.10.c below, and the gas PPP authorized funding, as described in Section C.11. below, is allocated between customer classes. This proceeding is currently a biennial proceeding pursuant to CPUC Decision 90-09-089.

5. FORECAST PERIOD OR TEST PERIOD: The 24-month period, beginning with the revision date as specified in the Cost Allocation Proceeding.

(Continued)



**GAS PRELIMINARY STATEMENT PART C**  
**GAS ACCOUNTING TERMS & DEFINITIONS**

Sheet 5

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

6. FRANCHISE FEES AND UNCOLLECTIBLE ACCOUNTS EXPENSE (F&U): F&U refers to that portion of rates designed to recover PG&E's authorized expenses for both the use of public rights-of-way (franchise fees) and bad debts (uncollectible accounts expense). Rates for retail customers include a component for F&U, as determined in PG&E's 2014 General Rate Case Decision 14-08-032. Rates for wholesale customers include a component for the franchise fees only, per Decision 87-12-039. Rates for UEG and cogeneration include uncollectibles expense and a reduced component for franchise fees. (T)  
 (T)

The F&U factor is equal to..... 1.017385 (I)

7. GAS SUPPLY PORTFOLIO: This portfolio includes the cost of gas procured by PG&E for its Core Portfolio (Core Procurement) customers. The costs and payouts for hedge instruments transacted under the core gas hedging plans, as approved in Decision 05-10-015 (effective October 6, 2005), Decision 06-08-027 (effective August 24, 2006), and Decision 07-06-013 (effective June 7, 2007) are included in the Gas Supply Portfolio, but are tracked separately. Gas Supply Portfolio costs are recovered through the Procurement Revenue Requirement described in Section C.10.d.

Costs incurred for the portfolio include the cost of volumetric transportation, incremental pipeline capacity costs, imbalance transactions, hub services, incremental storage services, voluntary diversions, and emergency flow order (EFO) and operational flow order (OFO) charges and other portfolio-related services. These costs may be offset by revenue or gains from risk management tools such as derivative financial instruments (net of transaction costs), and other gas sales. Other transactions such as net revenue from imbalance transactions and byproducts extraction, expenses/losses from risk management tools, and pre-payments and credit and collateral payments, including all associated fees for gas procurement purchases, transportation, and related services, are included in the portfolio.

The net cost of the "flowing supply" is the result of the transactions listed above. This portfolio also includes gas withdrawn from storage and excludes gas injected into storage for Core Procurement customers using the core storage reservation.

(Continued)



**GAS SCHEDULE G-EG**  
**GAS TRANSPORTATION SERVICE TO ELECTRIC GENERATION**

Sheet 1

**APPLICABILITY:** This rate schedule\* applies to the transportation of natural gas used in: (a) electric generation plants served directly from PG&E gas facilities that have a maximum operation pressure greater than sixty pounds per square inch (60 psi); (b) all Cogeneration facilities that meet the efficiency requirements specified in the California Public Utilities Code Section 216.6\*\*; (c) solar electric generation plants, defined herein and (d) Advanced Electrical Distributed Generation technology that meets all of the conditions specified in Public Utilities Code Section 379.8, as defined in Rule 1, and are first operational at a site prior to January 1, 2016. This schedule does not apply to gas transported to non-electric generation loads.

Customers on Schedule G-EG permanently classified as Noncore End-Use Customers, per Rule 1 must procure gas supply from a third-party gas supplier, not from a Core Procurement Group, as defined in Rule 1.

Certain noncore customers served under this rate schedule may be restricted from converting to a core rate schedule. See Rule 12 for details on core and noncore reclassification.

**TERRITORY:** Schedule G-EG applies everywhere within PG&E's natural gas Service Territory.

**RATES:** The following charges apply to this schedule. They do not include charges for service on PG&E's Backbone Transmission System:

1. Customer Access Charge:

The applicable Per-Day Customer Access Charge specified below is based on the Customer's Average Monthly Use, as defined in Rule 1. Usage through multiple noncore meters on a single premises will be combined to determine Average Monthly Usage. Customers taking service under this schedule who also receive service under other noncore rate schedules at the same premises will be charged a single Customer Access Charge under this schedule.

Average Monthly Use (Therms)	Per Day
0 to 5,000 therms	\$2.00219
5,001 to 10,000 therms	\$5.96416
10,001 to 50,000 therms	\$11.10049
50,001 to 200,000 therms	\$14.56833
200,001 to 1,000,000 therms	\$21.13742
1,000,001 and above therms	\$179.29874

2. Transportation Charge:

Customers will pay one of the following rates for gas delivered in the current billing period:

- a. The Backbone Level Rate applies to Backbone Level End-Use Customers as defined in Rule 1.
 

Backbone Level Rate:	\$0.01962 per therm (I)
----------------------	-------------------------
- b. All Other Customers:
 

	\$0.05453 per therm (I)
--	-------------------------

\* PG&E's gas tariffs are available on-line at [www.pge.com](http://www.pge.com).

\*\* Efficiency Standard: In accordance with PU Code Section 216.6, at least 5 percent of the facility's total output must be in the form of useful thermal energy. Where useful thermal energy follows power production, the useful annual power output plus one-half the useful annual thermal energy output must equal no less than 42.5 percent of any natural gas and oil energy input.

Note: Customers who are directly billed by Air Resources Board (ARB) for ARB AB32 Administration Fees are exempt from PG&E's ARB AB32 Cost of Implementation (COI) rate component. Customers on the Directly Billed list, as provided annually by the ARB, may change from year to year. The exemption credit will be equal to PG&E's currently-effective ARB AB32 COI per-therm rate component (as shown in PG&E's Preliminary Statement, Part B - "Default Tariff Rate Components"), times the customer's billed volumes (therms) for each billing period.

(Continued)



**GAS SCHEDULE G-LNG**  
**EXPERIMENTAL LIQUEFIED NATURAL GAS SERVICE**

Sheet 1

**APPLICABILITY:** This rate schedule\* applies to experimental natural gas liquefaction service provided by PG&E to noncore End-Use Customers. This experimental liquefaction service is limited and PG&E will provide this service on a first-come first-served basis.

**TERRITORY:** Schedule G-LNG applies to the PG&E experimental Liquefied Natural Gas (LNG) facility located in Sacramento, California.

**RATES:** The following charges will apply to per therm liquefied natural gas service under this rate schedule:

Liquefaction Charge (Per Therm): \$0.19297 (l)

LNG Gallon Equivalent: \$0.15824 (l)  
 (Conversion factor - One LNG Gallon = 0.82 Therms)

Public Purpose Program Surcharge:  
 Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.

**METERING:** For metering and billing purposes, the number of LNG gallons dispensed will be compiled from a summary of transactions recorded at the dispensing unit for the Customer during a calendar month. Delivery and custody transfer of LNG shall be at the point where LNG is dispensed into the Customer's LNG transport vehicle. LNG will be weighed and converted to LNG gallons. Vehicles must be weighed at an authorized weigh station prior to receiving LNG and again after filling. Weight information must be provided to PG&E within 5 business days. LNG gallons delivered will be converted to therms and billed. LNG usage that occurs during a billing period, but which is not recorded in that billing period, will be deferred to a future billing period.

The rate includes local transportation costs from the PG&E Citygate to the LNG Facility. These charges do not include transportation service on PG&E's Backbone Transmission System, which must be arranged for separately

See Preliminary Statement, Part B for the default tariff rate components.

**LNG COMPOSITION:** The resulting LNG product delivered will contain amounts equal to or greater than ninety-six percent (96%) methane and amounts equal to or less than four percent (4%) ethane.

**SERVICE AGREEMENT:** The Customer must execute a Natural Gas Service Agreement (NGSA) Form No. 79-756 to receive service under this schedule.

**NOMINATIONS:** Customers who take service under this schedule must arrange for the delivery of natural gas to the PG&E LNG facility in quantities necessary to equal the amount of LNG fuel dispensed to the customer. Nominations are required for gas transported under this schedule. See Rule 21 for details.

\* PG&E's gas tariffs are on-line at [www.pge.com](http://www.pge.com).

(Continued)



**GAS SCHEDULE G-NGV4**  
**NONCORE NATURAL GAS SERVICE**  
**FOR COMPRESSION ON CUSTOMERS' PREMISES**

Sheet 2

RATES:  
 (Cont'd.)

2. Transportation Charge:

A customer will pay one of the following rates for gas delivered in the current billing month.

a. Backbone Level Rate:

The Backbone Level Rate applies to Backbone Level End-Use Customers as defined in Rule 1.

Backbone Level Rate (per therm) ..... \$0.01891 (I)

b. Transmission-Level Rate:

The Transmission-Level Rate applies to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi) that do not qualify for the Backbone Level Rate.

Transmission-Level Rate (per therm)..... \$0.05383 (I)

c. Distribution-Level Rate:

The Distribution-Level Rate applies to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate specified above.

Average Monthly Use (Therms)	Summer (Per Therm)	Winter (Per Therm)
Tier 1: 0 to 20,833	\$0.23476 (I)	\$0.29914 (I)
Tier 2: 20,834 to 49,999	\$0.16807 (I)	\$0.20912 (I)
Tier 3: 50,000 to 166,666	\$0.15445 (I)	\$0.19073 (I)
Tier 4: 166,667 to 249,999	\$0.14380 (I)	\$0.17635 (I)
Tier 5: 250,000 and above*	\$0.05383 (I)	\$0.05383 (I)

See Preliminary Statement Part B for Default Tariff Rate Components.

**SURCHARGES  
 FEES AND  
 TAXES:**

Customer may pay a franchise fee surcharge for gas volumes transported by PG&E. (See Schedule G-SUR for details.) The Customer will be responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

Public Purpose Program Surcharge:

Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.

\* Tier 5 Summer and Winter rates are the same.

(Continued)



**GAS SCHEDULE G-NT**  
**GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS**

Sheet 2

RATES:  
 (Cont'd.)

2. Transportation Charge:

A customer will pay one of the following rates for gas delivered in the current billing month.

a. Backbone Level Rate:

The Backbone Level Rate applies to Backbone Level End-Use Customers as defined in Rule 1.

Backbone Level Rate (per therm): \$0.01891 (l)

b. Transmission-Level Rate:

The Transmission-Level Rate applies to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi) that do not qualify for the Backbone Level Rate.

Transmission-Level Rate (per therm): \$0.06194 (l)

c. Distribution-Level Rate:

The Distribution-Level Rate applies to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate specified above.

Average Monthly Use (Therms)	Summer (Per Therm)	Winter (Per Therm)
Tier 1: 0 to 20,833	\$0.23476 (l)	\$0.29914 (l)
Tier 2: 20,834 to 49,999	\$0.16807 (l)	\$0.20912 (l)
Tier 3: 50,000 to 166,666	\$0.15445 (l)	\$0.19073 (l)
Tier 4: 166,667 to 249,999	\$0.14380 (l)	\$0.17635 (l)
Tier 5: 250,000 and above*	\$0.06194 (l)	\$0.06194 (l)

See Preliminary Statement Part B for Default Tariff Rate Components.

**SURCHARGES,  
 FEES AND  
 TAXES:**

Customer may pay a franchise fee surcharge for gas volumes transported by PG&E. (See Schedule G-SUR for details.) The Customer will be responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.

\* Tier 5 Summer and Winter rates are the same.

Note: Customers who are directly billed by Air Resources Board (ARB) for ARB AB32 Administration Fees are exempt from PG&E's ARB AB32 Cost of Implementation (COI) rate component. Customers on the Directly Billed list, as provided annually by the ARB, may change from year to year. The exemption credit will be equal to PG&E's currently-effective ARB AB32 COI per-therm rate component (as shown in PG&E's Preliminary Statement, Part B – "Default Tariff Rate Components"), times the customer's billed volumes (therms) for each billing period.

(Continued)



**GAS SCHEDULE G-WSL** Sheet 1  
**GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS**

**APPLICABILITY:** This rate schedule\* applies to the transportation of natural gas for resale. Service under this schedule is available to the Customers listed below, and any new wholesale Customer. Customers must procure gas supply from a supplier other than PG&E.

**LOAD FORECAST:** For planning purposes, Customers may provide PG&E an annual forecast of the core and noncore portion of its load. If the Customer elects not to provide an annual forecast, PG&E will use the forecast adopted in the most recent Cost Allocation Proceeding.

**RATES:** Customers pay a Customer Access Charge and a Transportation Charge.

1. Customer Access Charge:

	Per Day
Palo Alto	\$156.97184
Coalinga	\$47.07912
West Coast Gas-Mather	\$24.99222
Island Energy	\$31.89797
Alpine Natural Gas	\$10.64515
West Coast Gas-Castle	\$27.34816

2. Transportation Charges:

For gas delivered in the current billing month:

	Per Therm	
Palo Alto-T	\$0.04997	(I)
Coalinga-T	\$0.04989	(I)
West Coast Gas-Mather-T	\$0.04997	(I)
West Coast-Mather-D	\$0.24792	(I)
Island Energy-T	\$0.05001	(I)
Alpine Natural Gas-T	\$0.04986	(I)
West Coast Gas-Castle-D	\$0.19937	(I)

\* PG&E's gas tariffs are available on-line at [www.pge.com](http://www.pge.com).

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Advice Letter No: 3506-G  
 Decision No. 14-08-032

Issued by  
**Brian K. Cherry**  
 Vice President  
 Regulatory Relations

Date Filed August 25, 2014  
 Effective September 1, 2014  
 Resolution No. \_\_\_\_\_



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**PACIFIC GAS AND ELECTRIC COMPANY**  
**SEPTEMBER 1, 2014 GRC IMPLEMENTATION**  
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**2014 GRC  
Franchise and Uncollectible Factors**

<b>Electric Department* (CPUC Jurisdiction)</b> (\$ in thousands)		<b>Gas Department*</b> (\$ in thousands)	
<b><u>Revenue Factor (use 0.011656)</u></b>		<b><u>Revenue Factor (use 0.017088)</u></b>	
Uncollectible	12,557 <sup>(2)</sup>	Uncollectible	5,038 <sup>(5)</sup>
Franchise Requirements	<u>32,378</u> <sup>(3)</sup>	Franchise Requirements	<u>21,393</u> <sup>(6)</sup>
Total	44,935	Total	26,431
Franchise & Uncollect. Operating Revenues <sup>(1)</sup>	$\frac{44,935}{3,855,235} = *$	Franchise & Uncollect. Operating Revenues <sup>(4)</sup>	$\frac{26,431}{1,546,729} = *$
<b><u>Expense Factor (use 0.011793)</u></b>		<b><u>Expense Factor (use 0.017385)</u></b>	
	$\frac{0.011656}{1-0.011656} = 0.011793$		$\frac{0.017088}{1-0.017088} = 0.017385$

<b>Electric Revenue Factor:</b>		<b>Gas Revenue Factor:</b>	
Franchise:	$\frac{32,378}{3,855,235} = 0.008398$	Franchise:	$\frac{21,393}{1,546,729} = 0.013831$
Uncollectibles:	$\frac{12,557}{3,855,235} = 0.003257$	Uncollectibles:	$\frac{5,038}{1,546,729} = 0.003257$
Total	0.011656	Total	0.017088
<b>Electric Expense Factor:</b>		<b>Gas Expense Factor:</b>	
Franchise:	$\frac{0.008398}{1-0.011656} = 0.008497$	Franchise:	$\frac{0.013831}{1-0.017088} = 0.014071$
Uncollectibles:	$\frac{0.003257}{1-0.011656} = 0.003296$	Uncollectibles:	$\frac{0.003257}{1-0.017088} = 0.003314$
Total	$\frac{0.011656}{1-0.011656} = 0.011793$	Total	$\frac{0.017088}{1-0.017088} = 0.017385$

## Notes:

\* Electric FF&amp;U Factors based on Electric Distribution revenues and FF&amp;U expense

\* Operating Revenues exclude interdepartmental revenues in this calculation

1) 2014 PG&amp;E GRC Final Decision Appendix C: Table 6, Line 3A

2) 2014 PG&amp;E GRC Final Decision Appendix C: Table 6, Line 5A

3) 2014 PG&amp;E GRC Final Decision Appendix C: Table 6, Line 16A

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5) 2014 PG&amp;E GRC Final Decision Appendix C: Table 6, Line 5B

6) 2014 PG&amp;E GRC Final Decision Appendix C: Table 6, Line 16B

TABLE 2

**PACIFIC GAS AND ELECTRIC COMPANY  
2014 GRC IMPLEMENTATION  
2014 ANNUAL END-USE TRANSPORTATION, GAS ACCORD REVENUE REQUIREMENTS,  
AND PUBLIC PURPOSE PROGRAMS AUTHORIZED FUNDING  
(\$ THOUSANDS)**

Line No.	A Present in Rates as of 4/1/14	B Proposed as of 9/1/2014	C Total Change	D Core	E Noncore / Unbundled	Line No.	
<b>END-USE GAS TRANSPORTATION</b>							
1	Gas Transportation Balancing Accounts	174,813	174,813	-	-	-	1
2	GRC Distribution Base Revenues (includes distribution portion of Cost of Capital)	1,172,719	1,559,047	386,328	372,865	13,463	2
3	Pension	46,015	46,015	-	-	-	3
4	Mobile Home Park	-	-	-	-	-	4
5	SmartMeter™ Opt-Out	-	-	-	-	-	5
6	Self Generation Incentive Program Revenue Requirement	6,480	6,480	-	-	-	6
7	SmartMeter™ Project	79,202	-	(79,202)	(79,202)	-	7
8	CPUC Fee	3,210	3,210	-	-	-	8
9	Core Brokerage Fee Credit	(6,583)	(6,583)	-	-	-	9
10	Winter Gas Savings Program - Transportation	-	-	-	-	-	10
11	Less CARE discount recovered in PPP surcharge from non-CARE customers	(108,850)	(108,850)	-	-	-	11
12	FF&U	3,435	3,207	(228)	(438)	210	12
13	Total Transportation RRQ with Adjustments and Credits	1,370,441	1,677,339	306,898	293,225	13,673	13
14	Procurement-Related G-10 Total	(1,042)	(1,047)	(5)	(5)	-	14
15	Procurement-Related G-10 Total Allocated	1,042	1,047	5	2	3	15
16	Total Transportation Revenue Requirements Reallocated	1,370,441	1,677,339	306,898	293,222	13,676	16
<b>Gas Accord Transportation Revenue Requirements</b>							
17	Local Transmission	212,200	212,200	-	-	-	17
18	Customer Access	5,026	5,026	-	-	-	18
19	Total Gas Accord Transportation RRQ	217,226	217,226	-	-	-	19
<b>Implementation Plan Revenue Requirements</b>							
20	Implementation Plan - Local Transmission	134,616	134,616	-	-	-	20
21	Implementation Plan - Backbone	40,770	40,770	-	-	-	21
22	Implementation Plan - Storage	5,572	5,572	-	-	-	22
23	Implementation Plan - Storage	5,572	5,572	-	-	-	23
24	Total Implementation Plan	180,958	180,958	-	-	-	24
25	<b>Total End Use Gas Transportation RRQ</b>	<b>1,768,625</b>	<b>2,075,523</b>	<b>306,898</b>	<b>293,222</b>	<b>13,676</b>	25
<b>PUBLIC PURPOSE PROGRAMS (PPP) FUNDING</b>							
26	Energy Efficiency	74,077	74,077	-	-	-	26
27	Energy Savings Assistance	67,982	67,982	-	-	-	27
28	Research and Development and BOE Administrative Fees	11,079	11,079	-	-	-	28
29	CARE Administrative Expense	2,806	2,806	-	-	-	29
30	Statewide Marketing, Education & Outreach - EE Flex Alert	255	255	-	-	-	30
31	Total Authorized PPP Funding	156,199	156,199	-	-	-	31
32	PPP Surcharge Balancing Accounts	(9,295)	(9,295)	-	-	-	32
33	CARE discount recovered from non-CARE customers	108,850	108,850	-	-	-	33
34	<b>Total PPP Required Funding</b>	<b>255,754</b>	<b>255,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	34
<b>GAS ACCORD UNBUNDLED COSTS</b>							
35	Backbone Transmission	135,405	135,405	-	-	-	35
36	Storage	34,980	34,980	-	-	-	36
37	<b>Total Gas Accord Unbundled</b>	<b>170,385</b>	<b>170,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	37
38	<b>TOTAL REVENUE REQUIREMENTS</b>	<b>2,194,764</b>	<b>2,501,662</b>	<b>306,898</b>	<b>293,222</b>	<b>13,676</b>	38

**TABLE 3**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**Sept 1, 2014 GRC Implementation (w\_ filed WACOG)**  
**AVERAGE END-USER GAS TRANSPORTATION RATES<sup>(1)</sup> AND PUBLIC PURPOSE PROGRAM SURCHARGES<sup>(2)</sup>**  
**(\$/th; Annual Class Averages)<sup>(3)</sup>**

Line

No.	Customer Class	April 1, 2014 Core-Deaveraging (A)			Sept 1, 2014 GRC Implementation (w_ filed WACOG)			Percentage Change From April 1, 2014		
		Transportation(1)	G-PPPS (2)	Total	Transportation	G-PPPS	Total	Transportation	G-PPPS	Total
<b>RETAIL CORE</b>										
1	Residential Non-CARE	\$ .647	\$ .084	<b>\$ .731</b>	\$ .766	\$ .084	<b>\$ .850</b>	18.4%	0.0%	16.3%
2	Small Commercial Non-CARE	\$ .394	\$ .044	<b>\$ .439</b>	\$ .459	\$ .044	<b>\$ .504</b>	16.5%	0.0%	14.8%
3	Large Commercial	\$ .203	\$ .092	<b>\$ .295</b>	\$ .227	\$ .092	<b>\$ .319</b>	11.8%	0.0%	8.1%
4	NGV1 - (uncompressed service)	\$ .162	\$ .026	<b>\$ .188</b>	\$ .164	\$ .026	<b>\$ .189</b>	1.1%	0.0%	1.0%
5	NGV2 - (compressed service)	\$ 1.447	\$ .026	<b>\$ 1.472</b>	\$ 1.445	\$ .026	<b>\$ 1.470</b>	(0.2%)	0.0%	(0.2%)
<b>RETAIL NONCORE</b>										
6	Industrial - Distribution	\$ .157	\$ .042	<b>\$ .199</b>	\$ .191	\$ .042	<b>\$ .232</b>	21.5%	0.0%	17.0%
7	Industrial - Transmission	\$ .062	\$ .034	<b>\$ .095</b>	\$ .064	\$ .034	<b>\$ .098</b>	3.4%	0.0%	2.2%
8	Industrial - Backbone	\$ .020	\$ .034	<b>\$ .054</b>	\$ .020	\$ .034	<b>\$ .054</b>	0.2%	0.0%	0.1%
9	Electric Generation - Transmission (G-EG-D/LT)	\$ .055		<b>\$ .055</b>	\$ .056		<b>\$ .056</b>	1.2%		1.2%
10	Electric Generation - Backbone (G-EG-BB)	\$ .019		<b>\$ .019</b>	\$ .020		<b>\$ .020</b>	3.6%		3.6%
11	NGV 4 - Distribution (uncompressed service)	\$ .157	\$ .026	<b>\$ .182</b>	\$ .191	\$ .026	<b>\$ .216</b>	21.5%	0.0%	18.5%
12	NGV 4 - Transmission (uncompressed service)	\$ .056	\$ .026	<b>\$ .081</b>	\$ .056	\$ .026	<b>\$ .081</b>	0.1%	0.0%	0.1%
<b>WHOLESALE CORE AND NONCORE (G-WSL) (1)</b>										
13	Alpine Natural Gas	\$ .056		<b>\$ .056</b>	\$ .056		<b>\$ .056</b>	0.1%		0.1%
14	Coalinga	\$ .057		<b>\$ .057</b>	\$ .057		<b>\$ .057</b>	0.1%		0.1%
15	Island Energy	\$ .076		<b>\$ .076</b>	\$ .076		<b>\$ .076</b>	0.0%		0.0%
16	Palo Alto	\$ .052		<b>\$ .052</b>	\$ .052		<b>\$ .052</b>	0.1%		0.1%
17	West Coast Gas - Castle	\$ .178		<b>\$ .178</b>	\$ .215		<b>\$ .215</b>	20.7%		20.7%
18	West Coast Gas - Mather Distribution	\$ .209		<b>\$ .209</b>	\$ .257		<b>\$ .257</b>	23.3%		23.3%
19	West Coast Gas - Mather Transmission	\$ .059		<b>\$ .059</b>	\$ .060		<b>\$ .060</b>	0.1%		0.1%

- (1) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.
- (2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.
- (3) Rates are rounded to 3 decimals for viewing ease. Percentage rate changes are calculated on a 5-digit basis.
- (4) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.

**TABLE 4**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**SEPT 1, 2014 GRC IMPLEMENTATION (W FILED WACOG)**  
**SUMMARY OF RATES (excluding procurement) BY CLASS BY MAJOR ELEMENTS**  
**(\$/th; Annual Class Averages)<sup>(8)</sup>**

	Core Retail						Noncore Retail						
	Non-CARE Residential	Sml Com.	Lg. Comm.	G-NGV1 (Uncompressed)	G-NGV2 (Compressed)	Industrial			G-NGV 4		Electric Generation		
						Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.	
<b>TRANSPORTATION CHARGE COMPONENTS</b>													
1	Local Transmission (1)	\$ .04333	\$ .04333	\$ .04333	\$ .04333	\$ .04333	\$ .0212100	\$ .02121	\$ .00069	\$ .02121	\$ .02121	\$ .02121	\$ .00069
2	Self Generation Incentive Program	\$ .00090	\$ .00090	\$ .00090	\$ .00090	\$ .00090	\$ .0009016	\$ .00090	\$ .00090	\$ .00090	\$ .00090	\$ .00090	\$ .00090
3	CPUC and AB32 Cost of Implementation Fee (3)	\$ .00158	\$ .00158	\$ .00158	\$ .00158	\$ .00158	\$ .0015847	\$ .00158	\$ .00158	\$ .00158	\$ .00158	\$ .00092	\$ .00092
4	Balancing Accounts (2)	\$ .04942	\$ .03184	\$ .01890	\$ .01666	\$ .07106	\$ .0073148	\$ .01004	\$ .01034	\$ .00731	\$ .01034	\$ .00907	\$ .00907
5	PSEP	\$ .03667	\$ .03667	\$ .03667	\$ .03667	\$ .03667	\$ .0197942	\$ .01979	\$ .00540	\$ .01979	\$ .01979	\$ .01979	\$ .00540
6	Distribution - Annual Average (6)	\$ .63427	\$ .28622	\$ .12135	\$ .06360	\$ 1.29109	\$ .1319928	\$ .00840		\$ .13199		\$ .00263	\$ .00263
7	<b>VOLUMETRIC RATE - Average Annual</b>	\$ .76617	\$ .40053	\$ .22272	\$ .16274	\$ 1.44463	\$ .18280	\$ .06194	\$ .01891	\$ .18280	\$ .05383	\$ .05453	\$ .01962
8	<b>CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)</b>		\$ .05888	\$ .00449	\$ .00120		\$ .00788	\$ .00186	\$ .00157	\$ .00788	\$ .00186	\$ .00109	\$ .00019
9	<b>CLASS AVERAGE TRANSPORTATION RATE</b>	\$ .76617	\$ .45942	\$ .22721	\$ .16394	\$ 1.44463	\$ .19068	\$ .06380	\$ .02049	\$ .19068	\$ .05569	\$ .05562	\$ .01981
10	<b>PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)</b>	\$ .08387	\$ .04441	\$ .09160	\$ .02554	\$ .02554	\$ .04168	\$ .03371	\$ .03371	\$ .02554	\$ .02554		
11	<b>END-USE RATE (7)</b>	\$ .85004	\$ .50383	\$ .31881	\$ .18948	\$ 1.47017	\$ .23236	\$ .09751	\$ .05420	\$ .21622	\$ .08123	\$ .05562	\$ .01981
<b>Wholesale</b>													
		Coalinga	Palo Alto	WC Gas Mather		Island	Alpine	WC Gas					
				Dist.	Trans.	Energy		Castle					
<b>TRANSPORTATION CHARGE COMPONENTS</b>													
12	Local Transmission (1)	\$ .02121	\$ .02121	\$ .02121	\$ .02121	\$ .02121	\$ .02121	\$ .02121					
13	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXCEPT FROM SGIP RATE COMPONENT											
14	CPUC and AB32 Cost of Implementation Fee (3)												
15	Balancing Accounts (2)	\$ .00889	\$ .00897	\$ .00482	\$ .00897	\$ .00901	\$ .00886	\$ .00575					
16	PSEP	\$ .01979	\$ .01979	\$ .01979	\$ .01979	\$ .01979	\$ .01979	\$ .01979					
17	Distribution - Annual Average			\$ .20210				\$ .15262					
18	<b>VOLUMETRIC RATE - Average Annual</b>	\$ .04989	\$ .04997	\$ .24792	\$ .04997	\$ .05001	\$ .04986	\$ .19938					
19	<b>CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)</b>	\$ .00670	\$ .00179	\$ .00954	\$ .00954	\$ .02589	\$ .00585	\$ .01540					
20	<b>CLASS AVERAGE TRANSPORTATION RATE</b>	\$ .05659	\$ .05176	\$ .25747	\$ .05951	\$ .07590	\$ .05571	\$ .2147805					
21	<b>PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)</b>												
22	<b>END-USE RATE</b>	\$ .05659	\$ .05176	\$ .25747	\$ .05951	\$ .07590	\$ .05571	\$ .21478					

**NOTES**

- (1) Adopted in Decision 11-04-031 based on Appendix B, Table 11; updated in the 2014 Annual Gas True-Up Filing AL 3447-G Attachment 6, Appendix B, Table 11.
- (2) Based on November recorded balances and forecasted through December.
- (3) CPUC Fee based on Resolution M-4819, effective July 1, 2007 (including FF&U). G-EG customers pay a reduced CPUC fee per the 2010 BCAP D.10-06-035.
- (4) Adopted in Decision 11-04-031 based on Appendix B, Table 12; updated in the 2014 Annual Gas True-Up Filing AL 3447-G Attachment 6, Appendix B, Table 12.
- (5) Decision 04-08-010 ordered the removal of PPP cost recovery from transportation rates. On March 1, 2005 PG&E began to treat PPP as a tax. AL 3426-G updated PG&E's 2014 PPP Surcharges effective January 1, 2014.
- (6) The G-NGV2 Distribution rate component includes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.
- (7) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.
- (8) Rates are unrounded

**TABLE 5**

**PACIFIC GAS AND ELECTRIC COMPANY**

Sept 1, 2014 GRC Implementation (w. filed WACOG)

**ALLOCATION OF GAS END-USE TRANSPORTATION REVENUE REQUIREMENTS AND PUBLIC PURPOSE PROGRAM SURCHARGE REVENUES ACROSS CLASSES (\$000)**

Line No.	GAS GRC, ATTRITION, PENSION & COST OF CAPITAL DISTRIBUTION-LEVEL REVENUE REQUIREMENTS	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	WC Gas Mather**	WC Gas Castle**	Other Wholesale	Noncore & Wholesale	
1	Customer	\$860,290	750,579	100,026	2,140	87	0	852,831	5,296	301	0	1,862	0	0	0	0	7,459	
2	+ Distribution	\$714,386	498,238	160,440	7,080	1,201	0	666,959	30,506	11,571	0	5,123	0	126	101	0	47,427	
3	+ G-NGV2 Compression Cost	\$2,959	0	0	0	0	2,959	0	0	0	0	0	0	0	0	0	0	
4	Allocation of Base Distribution Franchise Fees	\$22,199	17,572	3,665	130	18	42	21,427	504	167	0	98	0	2	1	0	772	
5	Allocation of Base Distribution Uncollectibles Expense	\$5,228	4,139	963	31	4	10	5,447	119	39	0	23	0	0	0	0	181	
6	Totals Before Core Averaging	\$1,605,062	1,270,528	264,994	9,380	1,310	3,010	1,549,223	36,424	12,078	0	7,107	0	128	102	0	55,839	
7	Re-Allocation Due to Core Averaging*	\$0	(8,449)	8,449	0	0	0	0	0	0	0	0	0	0	0	0	0	
8	Final Allocation of Distribution Revenue Requirement	\$1,605,062	\$1,262,079	\$273,444	\$9,380	\$1,310	\$3,010	\$1,549,223	\$36,424	\$12,078	\$0	\$7,107	\$0	\$128	\$102	\$0	\$55,839	
9	Distribution-Level Revenue Requirement Allocation %	100.00000%	78.63117%	17.03633%	0.58440%	0.08164%	0.18754%	96.52108%	2.26931%	0.75250%	0.00000%	0.44276%	0.00000%	0.00797%	0.00638%	0.00000%	3.47892%	
	Total Core Brokerage Fee (w/out F&U) (6,470)	(6,583)																
	<b>CUSTOMER CLASS COSTS WITHOUT RATE COMPONENTS</b>																	
		TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	WC Gas Mather**	WC Gas Castle**	Other Wholesale	Noncore & Wholesale	
10	Core Fixed Cost Acct. Bal. - Distribution Cost Subaccount	\$44,994	\$36,655	\$7,942	\$272	\$38	\$87	\$44,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Core Fixed Cost Acct. Bal. - Core Cost Subaccount - ECPT	4,729	3,282	1,293	122	33	0	4,729	0	0	0	\$0	0	0	0	0	0	
13	Noncore Customer Class Charge Account - ECPT	-3,175	0	0	0	0	0	0	-186	-1,025	-8	(\$1,926)	-4	-1	0	-25	-3,175	
14	Noncore Customer Class Charge Account - Interim Relief	-1,007	0	0	0	0	0	0	-657	-218	0	(\$128)	0	-2	-2	0	-1,007	
15	NC Distribution Fixed Cost Acct.	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
16	CA Solar Hot Water Heating	4,598	1,711	879	83	22	0	2,696	289	1,595	13	\$0	6	0	0	0	1,902	
17	Lawrence Livermore Lab	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
18	Hazardous Substance Balance	51,776	14,170	5,582	525	142	0	20,420	1,835	10,125	82	\$19,016	37	7	5	250	31,357	
19	Non-Tariffed Products and Services	-209	-145	-57	-5	-1	0	-209	0	0	0	\$0	0	0	0	0	0	
20	Core Brokerage Fee Credit (Gas Brokerage Costs w/o FF&U)	-5,447	-3,780	-1,489	-140	-38	0	-5,447	0	0	0	\$0	0	0	0	0	0	
21	Core Brokerage Fee Credit (Sales/Marketing Costs w/o FF&U)	-1,024	-901	-120	-3	0	0	-1,024	0	0	0	\$0	0	0	0	0	0	
22	Affiliate Transfer Fee Account	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
23	Balancing Charge Account	-25	-7	-3	0	0	0	-10	-1	-5	0	(\$9)	0	0	0	0	-15	
24	G-10 Procurement-related Employee Discount Allocated	1,047	286	113	11	3	0	413	37	205	2	\$384	1	0	0	5	634	
25	Brokerage Fee Balance Account	736	511	201	19	5	0	736	0	0	0	\$0	0	0	0	0	0	
26	Adjust. Mechanism Costs Determined Other Proceedings	0.0000	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
27	G-10 Procurement-related Employee Discount	-1,047	-1,047	0	0	0	0	-1,047	0	0	0	\$0	0	0	0	0	0	
28	TID Almond Power Plant	-1,265	-614	-189	-12	-3	0	-817	-43	-172	0	(\$224)	-1	0	0	-8	-448	
29	RCESBA-G	-4,361	-3,452	-720	-25	-4	-8	-4,209	-99	-33	0	(\$19)	0	0	0	0	-152	
30	Gas Operational Cost Balancing Account	9,908	2,712	1,068	101	27	0	3,908	351	1,938	16	\$3,639	7	1	1	48	6,001	
31	WGSP Balancing Account	5,490	5,187	275	28	0	0	5,490	0	0	0	\$0	0	0	0	0	0	
32	GT&S Revenue Sharing Mechanism	10,986	3,812	1,502	141	38	0	5,493	321	1,774	14	\$3,331	6	1	1	44	5,493	
33	Gas Meter Reading Costs Balancing Account	26,767	21,806	4,724	162	23	52	26,767	0	0	0	\$0	0	0	0	0	0	
34	Self Gen Incentive Program Forecast Period Cost	6,480	1,782	702	66	18	0	2,569	231	1,274	10	\$2,392	5	0	0	0	3,911	
35	Subtotals of Items Transferred to CFCA and NCA	149,952	81,967	21,704	1,344	304	131	105,451	2,079	15,457	128	\$26,457	57	6	4	314	44,501	
36	Re-Allocation Due to Core Averaging	0	-402	402	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
37	Alloc. After Core Averaging	149,952	81,565	22,106	1,344	304	131	105,451	2,079	15,457	128	\$26,457	57	6	4	314	44,501	
38	Franchise Fees and Uncoll. Exp. on Items Above	2,606	1,418	384	23	5	2	1,833	36	269	2	\$460	1	0	0	4	773	
39	Subtotals with FF&U and Other Bal. Acct./Forecast Period Costs	152,558	82,983	22,491	1,368	309	134	107,284	2,115	15,726	131	\$26,916	58	6	4	318	45,274	
40	Total of Items Collected via CFCA, NCA, and NDPCA ARB COI	\$1,757,620	\$1,345,062	\$295,934	\$10,748	\$1,620	\$3,144	\$1,656,507	\$38,538	\$27,804	\$131	\$34,023	\$58	\$134	\$106	\$318	\$101,113	
	<b>CUSTOMER CLASS COSTS WITH THEIR OWN RATE COMPONENTS ALLOCATED USING BCAP THROUGHPUT</b>																	
		TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	WC Gas Mather**	WC Gas Castle**	Other Wholesale	Noncore & Wholesale	
41	CEE Incentive	\$3,982	\$3,474	\$463	\$10	\$0	\$0	\$3,947	\$25	\$1	\$0	\$9	\$0	\$0	\$0	\$0	\$35	
42	AB32 ARB Implementation Fee	4,959,837	1,765	695	65	18	0	2,544	228	1,261	10	\$912	5	0	0	0	2,416	
43	Smart Meter™ Project Forecast Period Costs	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
44	SmartMeter™ Project Balancing Account (SBA-G)	15,929	12,977	2,812	96	44	0	15,929	0	0	0	\$0	0	0	0	0	0	
45	SmartMeter Opt-Out	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
46	CPUC FEE	3,210	1,368	538	51	14	0	1,970	177	977	8	\$75	4	0	0	0	1,240	
47	Subtotals for Customer Class Charge Items	28,081	19,584	4,508	222	76	0	24,390	430	2,240	18	\$995	8	0	0	0	3,691	
48	Re-Allocation Due to Core Averaging	0	-115	115	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
49	Allocation after Remaining Core Averaging	28,081	19,468	4,623	222	76	0	24,390	430	2,240	18	\$995	8	0	0	0	3,691	
50	Franch. Fee and Uncoll. Exp. on Items Above	488	338	80	4	1	0	424	7	39	0	\$17	0	0	0	0	64	
51	Subtotals of Other Costs	28,569	19,807	4,703	226	78	0	24,814	437	2,279	18	\$1,012	8	0	0	0	3,755	
52	Allocation of Total Transportation Costs	\$1,786,189	\$1,364,869	\$300,637	\$10,974	\$1,697	\$3,144	\$1,681,321	\$38,976	\$30,082	\$149	\$35,036	\$66	\$134	\$106	\$318	\$104,868	
	<b>CUSTOMER CLASS COST FOR PIPELINE SAFETY ENHANCEMENT ALLOCATED BASED ON GAS ACCORD THROUGHPUT</b>																	
		TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	WC Gas Mather**	WC Gas Castle**	Other Wholesale	Noncore & Wholesale	
53	Local Transmission Expense (Forecast Period Cost)	\$134,616	\$59,440	\$23,373	\$2,404	\$664	\$0	\$85,881	\$3,832	\$20,692	\$0	\$23,592	\$84	\$14	\$9	\$513	\$48,735	
54	Local Transmission Balancing Account	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
55	Backbone Transmission Expense (Forecast Period Cost)	40,770	12,085	4,752	489	135	0	17,461	1,310	7,075	56	14,656	29	5	3	175	23,308	
56	Backbone Transmission Balancing Account	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
57	Storage (Forecast Period Cost)	5,572	2,278	896	92	25	0	3,291	128	692	6	1,434	3	0	0	17	2,281	
58	Storage Balancing Account	0	0	0	0	0	0	0	0	0	0	\$0	0	0	0	0	0	
59	Subtotal of Pipeline Safety Enhancement Cost	\$180,958	\$73,804	\$29,021	\$2,985	\$825	\$0	\$106,634	\$5,270	\$28,459	\$62	\$39,682	\$115	\$19	\$13	\$705	\$74,324	
	<b>ADOPTED REVENUE REQUIREMENTS ALLOCATIONS FOR GAS ACCORD ITEMS IN TRANSPORTATION</b>																	
		TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	WC Gas Mather**	WC Gas Castle**	Other Wholesale	Noncore & Wholesale	
60	Local Transmission	212,200	101,460	31,478	1,931	471	0	135,339	7,160	28,279	0	39,953	122	45	24	1,279	76,861	
61	Customer Access Charge	5,026	0	0	0	0	0	0	0	2,650	0	2,267	0	9	10	90	5,026	
62	Total End-User Gas Accord Transportation Costs	217,226	101,460	31,478	1,931	471	0	135,339	7,160	30,929	0	42,220	122	54	34	1,369	81,887	
63	Gross End-User Transportation Costs in Rates	2,184,374	1,540,132	361,136	15,889	2,993	3,144	1,923,294	51,406	89,470	211	116,937	303	207	153	2,392	261,080	
64	Less Forecast CARE Discount recovered in PPP Surcharges	108,850	108,850	0	0	0	0	108,850	0	0	0	0	0	0	0	0	0	
65	Net End-User Transportation Costs in Rates	\$2,075,523	\$1,431,282	\$361,136	\$15,889	\$2,993	\$3,144	\$1,814,444	\$51,406	\$89,470	\$211	\$116,937	\$303	\$207	\$153	\$2,392	\$261,080	

**PACIFIC GAS AND ELECTRIC COMPANY**  
**ATTACHMENT 5 (continued)**  
**Sept 1, 2014 GRC Implementation (w\_ filed WACOG)**  
**ALLOCATION OF GAS END-USE TRANSPORTATION REVENUE REQUIREMENTS AND PUBLIC PURPOSE PROGRAM SURCHARGE REVENUES ACROSS CLASSES**  
**(\$000)**

Line No.	ALLOCATION OF PUBLIC PURPOSE PROGRAM SURCHARGES UNDER PER PG&E AL 3161-G		Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	WC Gas Mather**	WC Gas Castle**	Other Wholesale	Noncore & Wholesale
	TOTAL																
66	PPP-EE Surcharge	74,332	58,588	5,962	2,337	0	0	66,887	1,998	5,404	44	0	0	0	0	0	7,445
67	PPP-EE Balancing Account	8,340	6,574	669	262	0	0	7,505	224	606	5	0	0	0	0	0	835
68	PPP-ESA Surcharge	67,982	53,583	5,453	2,137	0	0	61,173	1,827	4,942	40	0	0	0	0	0	6,809
69	PPP-ESA Balancing Account	1,125	887	90	35	0	0	1,012	30	82	1	0	0	0	0	0	113
70	PPP - RD&D Programs	10,700	4,779	1,852	172	43	0	6,846	602	3,214	26	0	0	0	0	0	3,854
71	PPP - RD&D Balancing Account	(196)	(88)	(34)	(3)	(1)	0	(125)	(11)	(59)	(0)	0	0	0	0	0	-71
72	PPP-CARE Discount Allocation Set Annually	108,850	41,585	21,033	1,952	491	0	65,072	6,833	36,509	295	0	141	0	0	0	43,778
73	PPP-CARE Administration Expense	2,806	1,072	542	50	13	0	1,677	176	941	8	0	4	0	0	0	1,128
74	PPP-CARE Balancing Account	(18,564)	(7,094)	(3,587)	(333)	(84)	0	(11,098)	(1,165)	(6,226)	(50)	0	(24)	0	0	0	-7,466
75	PPP-Admin Cost for BOE and CPUC	379	169	66	6	2	0	242	21	114	1	0	0	0	0	0	137
76	Subtotal	255,754.45	160,065	32,046	6,616	464	0	199,191	10,535	45,526	368	0	134	0	0	0	56,563
77	Re-Allocation Due to Core Averaging	(0)	(2,508)	2,508	0	0	0	(0)	0	0	0	0	0	0	0	0	0
78	Allocation after Remaining Averaging	\$255,754	\$157,557	\$34,554	\$6,616	\$464	0	\$199,191	\$10,535	\$45,526	\$368	\$0	\$134	\$0	\$0	\$0	\$56,563
80	Unbundled Gas Transmission and Storage Revenue Requirement	\$170,384															
	<b>TOTAL GAS REVENUE REQUIREMENT AND PPPS FUNDING REQUIREMENT IN RATES</b>																
81	Total Transportation, PPPS and Unbundled Costs	2,501,662	(Total of lines 69, 82, and 83)														
82	Cross-check with Gas Revenue Requirement Table	2,501,662	Attachment 1 Row 38														
83	Difference	0	(rounding due to allocating \$)														

\* Residential and Small Commercial Classes are 5% averaged

\*\* Wholesale Customer West Coast Gas is allocated 90% of its full distribution costs as of January 2014.

**PG&E Gas and Electric  
Advice Filing List  
General Order 96-B, Section IV**

AT&T	Douglass & Liddell	Occidental Energy Marketing, Inc.
Alcantar & Kahl LLP	Downey & Brand	OnGrid Solar
Anderson & Poole	Ellison Schneider & Harris LLP	Pacific Gas and Electric Company
BART	G. A. Krause & Assoc.	Praxair
Barkovich & Yap, Inc.	GenOn Energy Inc.	Regulatory & Cogeneration Service, Inc.
Bartle Wells Associates	GenOn Energy, Inc.	SCD Energy Solutions
Braun Blaising McLaughlin, P.C.	Goodin, MacBride, Squeri, Schlotz & Ritchie	SCE
California Cotton Ginners & Growers Assn	Green Power Institute	SDG&E and SoCalGas
California Energy Commission	Hanna & Morton	SPURR
California Public Utilities Commission	In House Energy	San Francisco Public Utilities Commission
California State Association of Counties	International Power Technology	Seattle City Light
Calpine	Intestate Gas Services, Inc.	Sempra Utilities
Casner, Steve	K&L Gates LLP	SoCalGas
Cenergy Power	Kelly Group	Southern California Edison Company
Center for Biological Diversity	Linde	Spark Energy
City of Palo Alto	Los Angeles County Integrated Waste Management Task Force	Sun Light & Power
City of San Jose	Los Angeles Dept of Water & Power	Sunshine Design
Clean Power	MRW & Associates	Tecogen, Inc.
Coast Economic Consulting	Manatt Phelps Phillips	Tiger Natural Gas, Inc.
Commercial Energy	Marin Energy Authority	TransCanada
Cool Earth Solar, Inc.	McKenna Long & Aldridge LLP	Utility Cost Management
County of Tehama - Department of Public Works	McKenzie & Associates	Utility Power Solutions
Crossborder Energy	Modesto Irrigation District	Utility Specialists
Davis Wright Tremaine LLP	Morgan Stanley	Verizon
Day Carter Murphy	NLine Energy, Inc.	Water and Energy Consulting
Defense Energy Support Center	NRG Solar	Wellhead Electric Company
Dept of General Services	Nexant, Inc.	Western Manufactured Housing Communities Association (WMA)
Division of Ratepayer Advocates	North America Power Partners	