

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



October 17, 2019

**Advice Letter 4142-G/5636-E**

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

**SUBJECT: Effects of 2017 Tax Act**

Dear Mr. Jacobson:

Advice Letter 4142-G/5636-E is effective as of October 13, 2019.

Sincerely,

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

Edward Randolph  
Deputy Executive Director for Energy and Climate Policy/  
Director, Energy Division



**Erik Jacobson**  
Director  
Regulatory Relations

Pacific Gas and Electric Company  
77 Beale St., Mail Code B13U  
P.O. Box 770000  
San Francisco, CA 94177

Fax: 415-973-3582

September 13, 2019

**Advice 4142-G/5636-E**

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject:      Effects of 2017 Tax Act**

**Purpose**

Pacific Gas and Electric Company (PG&E) submits its proposed gas and electric revenue requirement reductions and rate amortization periods to reflect the effects of the Tax Cut and Jobs Act of 2017 (2017 Tax Act) pursuant to Ordering Paragraph 5 in both Decision (D.) 19-08-021 and D.19-08-023.

**Background**

The 2017 Tax Act was signed into law on December 22, 2017. On March 31, 2018, PG&E filed Petitions for Modification of D.16-06-056 in PG&E's 2015 Gas Transmission and Storage (GT&S) rate case and D.17-05-013 in PG&E's 2017 General Rate Case (GRC) to revise the adopted revenue requirements to reflect the effects of the 2017 Tax Act. On August 15, 2019, the Commission issued D.19-08-021 and D.19-08-023 in the GT&S and GRC cases, respectively. These Decisions granted PG&E's Petitions for Modification while requiring changes in the computation of certain deferred tax elements (Ordering Paragraph 3 in each decision).

The Decisions required that PG&E work collaboratively with the Commission's Energy Division regarding the revised computations and the timing of the amortization of the revised revenue requirements in rates (Ordering Paragraph 4 in each decision). PG&E met with Energy Division on August 16 and September 5, 2019.

Finally, the Decisions also required that PG&E submit a Tier 2 advice letter within 30 days showing the results of its compliance with Ordering Paragraphs 3 and 4 (Ordering Paragraph 5 in each decision).

### **Revised Revenue Requirements**

PG&E has revised the computation of the effects of the 2017 Tax Act on the revenue requirements adopted in the 2015 GT&S and 2017 GRC cases in conformance with the instruction in Ordering Paragraphs 3 of D.19-08-021 and D.19-08-023. The results of the revised computation are shown in the table below. As required in Ordering Paragraphs 4, PG&E consulted with the Commission's Energy Division about the tax reduction calculations.

**Pacific Gas and Electric Company**  
**Revised Revenue Requirement Increase/(Decrease)**  
*(\$ in '000s)*

**Gas Revenue Requirements**

	<b>Attrition Yr / Case</b>	<b>Distribution</b>	<b>Transmission</b>	<b>Total</b>
1	2018 GT&S		(\$61,138)	(\$61,138)
2	2018 GRC	\$21,434		\$21,434
3	2019 GRC	\$11,148		\$11,148
4	<b>Total</b>	<b>\$32,582</b>	<b>(\$61,138)</b>	<b>(\$28,555)</b>

**Electric Revenue Requirements**

	<b>Attrition Yr / Case</b>	<b>Distribution</b>	<b>Generation</b>	<b>Total</b>
5	2018 GRC	(\$214,693)	(\$88,948)	(\$303,642)
6	2019 GRC	(\$216,088)	(\$86,249)	(\$302,338)
7	<b>Total</b>	<b>(\$430,781)</b>	<b>(\$175,198)</b>	<b>(\$605,979)</b>

PG&E has attached the tables that have changed from its original Petitions for Modification as a result of D.19-08-021 and D.19-08-023 as Attachment 1 to this submittal. Attachment 2 are the results of the RO models incorporating the changes required by the Decisions.

### **Amortization of Revised Revenue Requirements in Rates**

As required in Ordering Paragraphs 4 of D.19-08-021 and D.19-08-023, PG&E also consulted with the Commission's Energy Division regarding the timing of the amortization of the revised revenue requirements in PG&E's rates. As a result of that process and considering the timing and effects of other pending and anticipated rate changes, PG&E proposes the following approach for amortizing the effects of the 2017 Tax Act in rates:

**Gas Rates:** The net reduction of \$28.6 million will be amortized in rates over 12 months beginning January 1, 2020. The amortization will be included in PG&E's Annual Gas True-up submittal (AGT) in November 2019 and in the supplemental AGT submitted in December 2019. The \$32.5 million increase attributed to the GRC will be recorded in the

Distribution subaccount of the Core Fixed Cost Account (CFCA) (96.5 percent) and the Distribution subaccount Noncore Customer Class Charge Account (NCA) (3.5 percent). The \$61.1 million reduction attributed to GT&S will be recorded to the Adjustment Mechanism For Costs Determined In Other Proceedings (AMCDOP) and then allocated to the Core Cost subaccount of the CFCA (50 percent) and Noncore subaccount of the NCA (50 percent).

**Electric Rates:** For the generation function, the net reduction of \$175.2 million will be amortized in rates over 12 months beginning January 1, 2020. PG&E will include this reduction in the November Update of its 2020 Energy Resource Recovery Account (ERRA) Forecast Proceeding, which will be implemented through the Annual Electric True-up (AET). The reduction will be netted against the authorized revenue requirement for utility-owned generation costs transferred to the Portfolio Allocation Balancing Account (PABA).

For the distribution function, PG&E will phase in the reductions over two rate changes in 2020 in order to smooth the expected increases arising from the January 1, 2020 AET and other changes in 2020 from pending proceedings. PG&E will implement the reduction of \$214.7 million for the 2018 attrition year in its AET and amortized over a 12-month period. The amortization in rates of the reduction of \$216.1 million for the 2019 attrition year will be implemented later in the year along with other anticipated rate increases, such as Phase 1 of the 2020 GRC. This phased-in approach is intended to smooth rate changes for customers. The reductions for the distribution function will be recorded in the Distribution Revenue Adjustment Mechanism (DRAM).

### **Protests**

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than October 3, 2019, which is 20 days after the date of this submittal. 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:

Erik Jacobson  
Director, Regulatory Relations  
c/o Megan Lawson  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B13U  
P.O. Box 770000  
San Francisco, California 94177

Facsimile: (415) 973-3582  
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 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 2 advice submittal become effective on regular notice, October 13, 2019 which is 30 calendar days after the date of submittal.

### **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.15-09-001 and A.13-12-012. 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 submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

\_\_\_\_\_/S/

Erik Jacobson  
Director, Regulatory Relations

Attachments

cc: Service Lists for A.15-09-001 and A.13-12-012

Michael Conklin, Energy Division



# ADVICE LETTER 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 E/G/M)

Utility type:

- ELC       GAS       WATER  
 PLC       HEAT

Contact Person: Annie Ho  
 Phone #: (415) 973-8794  
 E-mail: PGETariffs@pge.com  
 E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4142-G/5636-E

Tier Designation: 2

Subject of AL: Effects of 2017 Tax Act

Keywords (choose from CPUC listing): Compliance,

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.16-06-056 & D.17-05-013

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:

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes  No

Requested effective date: 10/13/19

No. of tariff sheets: N/A

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<sup>1</sup>: N/A

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

<sup>1</sup>Discuss in AL if more space is needed.

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name: Erik Jacobson, c/o Megan Lawson  
Title: Director, Regulatory Relations  
Utility Name: Pacific Gas and Electric Company  
Address: 77 Beale Street, Mail Code B13U  
City: San Francisco, CA 94177  
State: California Zip: 94177  
Telephone (xxx) xxx-xxxx: (415)973-2093  
Facsimile (xxx) xxx-xxxx: (415)973-3582  
Email: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

Name:  
Title:  
Utility Name:  
Address:  
City:  
State: District of Columbia Zip:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

# **Attachment 1**

## **Tables**

## **Tables from GRC**

# GRC – 2018

**TABLE 9 - 2018**  
**2018 SUMMARY OF REVENUE REQUIREMENT CHANGES IN 2018 DUE TO THE TAX ACT –**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Reference	Description of Change in Revenue Requirement	Change in Revenue Requirement Original	Change in Revenue Requirement Decision 19-08-023
1	Table 2 – No Change	Decrease in Revenue Requirement due to Lower Taxes on Equity Return on Rate base	\$(486,041)	\$(486,041)
2	Table 5	Increase in Revenue Requirement due to Lower Taxes on Flow-Through Tax Deductions	\$280,595	\$303,848
3	Table 6 – No Change	Increase in Revenue Requirement due to Lower Taxes on Tax Credits	\$2,887	\$2,887
4	Table 7C	Decrease in Revenue Requirement due to Amortization of Excess Deferred Taxes (ARAM)	\$(81,591)	\$(120,452)
5	Table 8	Increase in Revenue Requirement due to Increase in Rate base	\$19,910	\$20,649
6		Franchise and Uncollectibles and Misc. Difference	( <u>\$2,934</u> )	( <u>\$3,099</u> )
7	Total Revenue Requirement Changes due to the Tax Act		<u>\$(267,174)</u>	<u>\$(282,208)</u>

**TABLE 3 - 2018**  
**2018 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER OLD TAX RATE**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation (Old Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	\$1,058,558	\$(201,995)	\$(496,582)	
2	Income Tax Rate	43.84%	35.00%	8.84%	
3	Reduction in Income Taxes	\$464,072	\$(70,698)	\$(43,898)	
4	Income Tax Gross-Up	1.780627	1.780627	1.780627	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	<u>\$826,339</u>	<u>\$(125,887)</u>	<u>\$(78,166)</u>	<u>\$622,286</u>

**TABLE 4 - 2018  
2018 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER NEW TAX RATE –  
REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE  
(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation (New Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	\$1,058,558	\$(231,239)	\$(496,582)	
2	Income Tax Rate	29.84%	21.00%	8.84%	
3	Reduction in Income Taxes	\$315,874	\$(48,560)	\$(43,898)	
4	Income Tax Gross-Up	1,425,313	1,425,313	1,425,313	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	<u>\$450,219</u>	<u>\$(69,213)</u>	<u>\$(62,568)</u>	<u>\$318,438</u>

**TABLE 5 - 2018  
2018 REVENUE REQUIREMENT CHANGE TO FLOW-THROUGH UNDER NEW TAX RATE –  
REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE  
(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	Federal and State	Federal Only	State Only	Total
1	Revenue Requirement Reduction From Flow-Through Tax Deduction using Old Tax Rate	\$826,339	\$(125,887)	\$(78,166)	\$662,286
2	Revenue Requirement Reduction From Flow-Through Tax Deduction using New Tax Rate	<u>\$450,219</u>	<u>\$(69,213)</u>	<u>\$(62,568)</u>	<u>\$318,438</u>
3	Change in Revenue Requirements – Increase	<u>\$376,120</u>	<u>\$(56,674)</u>	<u>\$(15,598)</u>	<u>\$303,848</u>

**TABLE 7A - 2018  
2018 REVENUE REQUIREMENTS RELATED TO ARAM – PROTECTED DEFERRED TAXES  
REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE  
(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	\$(110,555)
2	Income Tax Gross-Up	1,425,314
3	Revenue Requirement Impact of Protected ADFIT	<u>\$(157,576)</u>

**TABLE 7B - 2018**  
**2018 REVENUE REQUIREMENTS RELATED TO ARAM – UNPROTECTED DEFERRED TAXES**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Unprotected ADFIT Adjustment	\$26,046
2	Income Tax Gross-Up	<u>1,425,314</u>
3	Revenue Requirement Impact of Unprotected ADFIT	<u>\$37,123</u>

**TABLE 7C - 2018**  
**2018 REVENUE REQUIREMENTS RELATED TO ARAM – TOTAL AMORTIZATION OF EXCESS**  
**DEFERRED INCOME TAXES**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Protected Amortization of Deferred Income Taxes	\$(157,576)
2	Unprotected Amortization of Deferred Income Taxes	<u>\$37,123</u>
3	Total Amortization of Deferred Income Taxes	<u>\$120,452</u>

**TABLE 8 - 2018**  
**2018 REVENUE REQUIREMENT RELATED TO CHANGES IN 2018 RATE BASE –**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	\$229,405		
2	Working Cash	<u>\$(22,551)</u>		
3	Total Rate Base Changes	\$206,854	\$206,854	\$206,854
4	Rate of Return	<u>2.30%</u>	5.39%	<u>7.69%</u>
5	Return on Rate Base	\$4,758	\$11,149	<u>\$15,907</u>
6	Income Tax Gross-Up	<u>1,000</u>	<u>1,425,313</u>	–
7	Revenue Requirement	<u>\$4,758</u>	\$15,891	<u>\$20,649</u>
8	Income Tax Rate		<u>29.84%</u>	–
9	Revenue Requirement Attributable to Income Taxes		<u>\$4,742</u>	<u>\$4,742</u>

# GRC – 2019

**TABLE 9 - 2019**  
**2019 SUMMARY OF REVENUE REQUIREMENT CHANGES IN 2019 DUE TO THE TAX ACT –**  
**REFLECTING D.19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Reference	Description of Change in Revenue Requirement	Change in Revenue Requirement Original	Change in Revenue Requirement Decision 19-08-023
1	Table 2 – No Change	Decrease in Revenue Requirement due to Lower Taxes on Equity Return on Rate base	\$(504,221)	\$(504,221)
2	Table 5	Increase in Revenue Requirement due to Lower Taxes on Flow-Through Tax Deductions	\$273,216	\$296,874
3	Table 6 – No Change	Increase in Revenue Requirement due to Lower Taxes on Tax Credits	\$2,887	\$2,887
4	Table 7C	Decrease in Revenue Requirement due to Amortization of Excess Deferred Taxes (ARAM)	\$(106,937)	\$(127,421)
5	Table 8	Increase in Revenue Requirement due to Increase in Rate base	\$42,398	\$43,957
6		Franchise and Uncollectibles and Misc. Difference	<u>(\$3,324)</u>	<u>(\$3,260)</u>
7		Total Revenue Requirement Changes due to the Tax Act	<u>\$(295,981)</u>	<u>\$(291,184)</u>

**TABLE 3 - 2019**  
**2019 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER OLD TAX RATE**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation (Old Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	\$1,039,911	\$(222,894)	\$(531,723)	
2	Income Tax Rate	43.84%	35.00%	8.84%	
3	Reduction in Income Taxes	\$455,897	\$(78,013)	\$(47,004)	
4	Income Tax Gross-Up	1.780627	1.780627	1.780627	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	<u>\$811,782</u>	<u>\$(138,912)</u>	<u>\$(83,697)</u>	<u>\$589,173</u>

**TABLE 4 - 2019  
2019 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER NEW TAX RATE –  
REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE  
(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation (New Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	\$1,039,911	\$(277,275)	\$(531,723)	
2	Income Tax Rate	29.84%	21.00%	8.84%	
3	Reduction in Income Taxes	\$310,309	\$(58,228)	\$(47,004)	
4	Income Tax Gross-Up	<u>1,425,313</u>	<u>1,425,313</u>	<u>1,425,313</u>	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	<u>\$442,288</u>	<u>\$(82,993)</u>	<u>\$(66,996)</u>	<u>\$292,299</u>

**TABLE 5 - 2019  
2019 REVENUE REQUIREMENT CHANGE TO FLOW-THROUGH UNDER NEW TAX RATE –  
REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE  
(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	Federal and State	Federal Only	State Only	Total
1	Revenue Requirement Reduction From Flow-Through Tax Deduction using Old Tax Rate	\$811,782	\$(138,912)	\$(83,697)	\$589,173
2	Revenue Requirement Reduction From Flow-Through Tax Deduction using New Tax Rate	<u>\$442,288</u>	<u>\$(82,993)</u>	<u>\$(66,996)</u>	<u>\$292,299</u>
3	Change in Revenue Requirements – Increase	<u>\$369,494</u>	<u>\$(55,919)</u>	<u>\$(16,701)</u>	<u>\$296,874</u>

**TABLE 7A - 2019  
2019 REVENUE REQUIREMENTS RELATED TO ARAM – PROTECTED DEFERRED TAXES  
REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE  
(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	\$(115,444)
2	Income Tax Gross-Up	<u>1,425,314</u>
3	Revenue Requirement Impact of Protected ADFIT	<u>\$(164,544)</u>

**TABLE 7B - 2019**  
**2019 REVENUE REQUIREMENTS RELATED TO ARAM – UNPROTECTED DEFERRED TAXES**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Unprotected ADFIT Adjustment	\$26,046
2	Income Tax Gross-Up	<u>1.425314</u>
3	Revenue Requirement Impact of Unprotected ADFIT	<u>\$37,123</u>

**TABLE 7C - 2019**  
**2019 REVENUE REQUIREMENTS RELATED TO ARAM – TOTAL AMORTIZATION OF EXCESS**  
**DEFERRED INCOME TAXES**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Protected Amortization of Deferred Income Taxes	\$(164,544)
2	Unprotected Amortization of Deferred Income Taxes	<u>\$37,123</u>
3	Total Amortization of Deferred Income Taxes	<u>\$(127,421)</u>

**TABLE 8 - 2019**  
**2019 REVENUE REQUIREMENT RELATED TO CHANGES IN 2019 RATE BASE –**  
**REFLECTING DECISION 19-08-023**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	\$462,893		
2	Working Cash	<u>\$(22,551)</u>		
3	Total Rate Base Changes	\$440,342	\$440,342	\$440,342
4	Rate of Return	2.30%	5.39%	7.69%
5	Return on Rate Base	\$10,128	\$23,734	\$33,862
6	Income Tax Gross-Up	<u>1.0000</u>	<u>1.425313</u>	–
7	Revenue Requirement	<u>\$10,128</u>	\$33,829	<u>\$43,957</u>
8	Income Tax Rate		<u>29.84%</u>	–
9	Revenue Requirement Attributable to Income Taxes		<u>\$10,095</u>	<u>\$10,095</u>

## **Tables from GT&S**

# GT&S – 2018

**TABLE 8 - 2018**  
**2018 SUMMARY OF REVENUE REQUIREMENT CHANGES IN 2018 DUE TO THE TAX ACT –**  
**REFLECTING DECISION 19-08-021**

**TOTAL GENERAL RATE CASE**  
**(THOUSANDS OF DOLLARS)**

Line No.	Reference	Description of Change in Revenue Requirement	Change in Revenue Requirement Original	Change in Revenue Requirement Decision 19-08-021
1	Table 1 – No Change	Decrease in Revenue Requirement due to Lower Taxes on Equity Return on Rate base	\$(81,239)	\$(81,239)
2	Table 4 – No Change	Increase in Revenue Requirement due to Lower Taxes on Flow-Through Tax Deductions	\$18,502	\$18,502
3	Table 5 – No Change	Increase in Revenue Requirement due to Lower Taxes on Tax Credits	\$0	\$0
4	Table 6C	Decrease in Revenue Requirement due to Amortization of Excess Deferred Taxes (ARAM)	\$(4,666)	\$(7,142)
5	Table 7	Increase in Revenue Requirement due to Increase in Rate base	\$1,184	\$1,313
6	D.16-12-010, Appx. G	Increase in Revenue Requirement due to Lower Taxes on Equity Return or Rate base Effects on Shareholder Funded Safety Investments	\$8,640	\$7,611
7		Franchise and Uncollectibles and Misc. Difference	_(\$138)	_(\$183)
8	Total Revenue Requirement Changes due to the Tax Act		<u>\$(57,717)</u>	<u>\$(61,138)</u>

**TABLE 6A**  
**2018 REVENUE REQUIREMENTS RELATED TO ARAM – PROTECTED DEFERRED TAXES**  
**REFLECTING DECISION 19-08-021**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	\$(7,350)
2	Income Tax Gross-Up	<u>1,425,313</u>
3	Revenue Requirement Impact of Protected ADFIT	<u>\$(10,476)</u>

**TABLE 6B**  
**2018 REVENUE REQUIREMENTS RELATED TO ARAM – UNPROTECTED DEFERRED TAXES**  
**REFLECTING DECISION 19-08-021**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal ARAM Adjustment	\$2,339
2	Income Tax Gross-Up	<u>1.425313</u>
3	Revenue Requirement Impact of ARAM	<u>\$3,334</u>

**TABLE 6C**  
**2018 REVENUE REQUIREMENTS RELATED TO ARAM – TOTAL AMORTIZATION OF EXCESS**  
**DEFERRED INCOME TAXES**  
**REFLECTING DECISION 19-08-021**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Protected Amortization of Deferred Income Taxes	\$(10,476)
2	Unprotected Amortization of Deferred Income Taxes	<u>\$3,334</u>
3	Total Amortization of Deferred Income Taxes	<u>\$(7,142)</u>

**TABLE 7**  
**2018 REVENUE REQUIREMENT RELATED TO CHANGES IN 2018 RATE BASE –**  
**REFLECTING DECISION 19-08-021**  
**(THOUSANDS OF DOLLARS)**

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	\$13,157		
2	Working Cash	<u>\$0</u>		
3	Total Rate Base Changes	\$13,157	\$13,157	\$13,157
4	Rate of Return	<u>2.30%</u>	<u>5.39%</u>	<u>7.69%</u>
5	Return on Rate Base	\$303	\$709	<u>\$1,012</u>
6	Income Tax Gross-Up	<u>1.0000</u>	<u>1.425313</u>	
7	Revenue Requirement	<u>\$303</u>	\$1,011	<u>\$1,313</u>
8	Income Tax Rate		<u>29.84%</u>	
9	Revenue Requirement Attributable to Income Taxes		<u>\$302</u>	<u>\$302</u>

## **Attachment 2**

**Results of the RO models**

## **Results of the RO models for GRC**

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
 Results of Operations at Proposed Rates  
**Electric And Gas Departments**  
 (Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
 Results of Operations at Proposed Rates  
**Electric And Gas Departments**  
 (Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
 Results of Operations at Proposed Rates  
**Electric And Gas Departments**  
 (Thousands of Dollars)

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Line No.
			Increase (B)	Total (C)	Increase (D)	Total (E)		Increase (B)	Total (C)	Increase (D)	Total (E)		Increase (B)	Total (C)	Increase (D)	Total (E)	
<b>REVENUE:</b>																	
1	Revenue Collected in Rates	8,004,291	65,952	8,070,242	330,072	8,400,314	8,004,291	50,918	8,055,209	349,897	8,405,106	-	(15,034)	(15,034)	19,826	4,792	1
2	Plus Other Operating Revenue	152,099	-	152,099	-	152,099	152,099	-	152,099	-	152,099	-	-	-	-	-	2
3	Total Operating Revenue	8,156,390	65,952	8,222,342	330,072	8,552,413	8,156,390	50,918	8,207,308	349,897	8,557,205	-	(15,034)	(15,034)	19,826	4,792	3
<b>OPERATING EXPENSES:</b>																	
4	Energy Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Production / Procurement	647,426	49,684	697,111	35,549	732,659	647,426	49,684	697,111	35,549	732,659	-	-	-	-	-	5
6	Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Transmission	7,116	497	7,613	347	7,960	7,116	497	7,613	347	7,960	-	-	-	-	-	7
8	Distribution	1,139,910	7,377	1,147,287	16,695	1,163,982	1,139,910	7,377	1,147,287	16,695	1,163,982	-	-	-	-	-	8
9	Customer Accounts	292,872	856	293,728	3,678	297,406	292,872	856	293,728	3,678	297,406	-	-	-	-	-	9
10	Uncollectibles	27,231	480	27,711	1,112	28,823	27,231	428	27,659	1,178	28,837	-	(52)	(52)	67	15	10
11	Customer Services	41,321	(733)	40,588	(28)	40,560	41,321	(733)	40,588	(28)	40,560	-	-	-	-	-	11
12	Administrative and General	912,183	20,539	932,721	20,535	953,256	912,183	20,539	932,721	20,535	953,256	-	-	-	-	-	12
13	Franchise & SFGR Tax Requirement	66,203	657	66,860	2,689	69,550	66,203	544	66,748	2,851	69,599	-	(113)	(113)	162	49	13
14	Amortization	176	-	176	-	176	176	-	176	-	176	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Other Adjustments	(29,915)	-	(29,915)	-	(29,915)	(29,915)	-	(29,915)	-	(29,915)	-	-	-	-	-	17
18	Subtotal Expenses:	3,104,523	79,357	3,183,880	80,577	3,264,457	3,104,523	79,193	3,183,716	80,805	3,264,521	-	(165)	(165)	229	64	18
<b>TAXES:</b>																	
19	Superfund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Property	277,715	13,289	291,004	12,983	303,986	277,715	13,289	291,004	12,983	303,986	-	-	-	-	-	20
21	Payroll	102,518	2,460	104,978	2,519	107,498	102,518	2,460	104,978	2,519	107,498	-	-	-	-	-	21
22	Business	1,058	-	1,058	-	1,058	1,058	-	1,058	-	1,058	-	-	-	-	-	22
23	Other	2,516	-	2,516	-	2,516	2,516	-	2,516	-	2,516	-	-	-	-	-	23
24	State Corporation Franchise	82,099	(524)	81,576	12,765	94,341	82,099	(1,853)	80,246	14,481	94,727	-	(1,329)	(1,329)	1,716	386	24
25	Federal Income	225,472	(155,631)	69,841	14,552	84,393	225,472	(169,740)	55,732	31,802	87,533	-	(14,109)	(14,109)	17,250	3,141	25
26	Total Taxes	691,378	(140,405)	550,972	42,820	593,792	691,378	(155,844)	535,534	61,785	597,319	-	(15,439)	(15,439)	18,965	3,527	26
27	Depreciation	2,394,911	122,721	2,517,631	116,360	2,633,991	2,394,911	122,721	2,517,631	116,360	2,633,991	-	-	-	-	-	27
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094	3,094	-	3,094	-	3,094	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Total Operating Expenses	6,193,906	61,673	6,255,579	239,756	6,495,334	6,193,906	46,069	6,239,975	258,950	6,498,925	-	(15,603)	(15,603)	19,194	3,591	30
31	Net for Return	1,962,484	4,279	1,966,763	90,316	2,057,079	1,962,484	4,848	1,967,332	90,947	2,058,280	-	569	569	632	1,201	31
32	Rate Base	24,348,436	1,229,946	25,578,382	1,174,532	26,752,914	24,348,436	1,237,351	25,585,786	1,182,746	26,768,532	-	7,405	7,405	8,214	15,619	32

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A** Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
 Income Taxes at Proposed Rates  
**Electric And Gas Departments**  
 (Thousands of Dollars)

**B** Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
 Income Taxes at Proposed Rates  
**Electric And Gas Departments**  
 (Thousands of Dollars)

**B-A** Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
 Income Taxes at Proposed Rates  
**Electric And Gas Departments**  
 (Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Line No.
		2017	Increase	Total	Increase	Total	2017	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	
1	Revenues	8,156,390	65,952	8,222,342	330,072	8,552,413	8,156,390	50,918	8,207,308	349,897	8,557,205	1
2	O&M Expenses	3,104,523	79,357	3,183,880	80,577	3,264,457	3,104,523	79,193	3,183,716	80,805	3,264,521	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	383,807	15,749	399,556	15,502	415,058	383,807	15,749	399,556	15,502	415,058	5
6	Subtotal	4,668,060	(29,155)	4,638,905	233,993	4,872,898	4,668,060	(44,024)	4,624,036	253,590	4,877,626	6
DEDUCTIONS FROM TAXABLE INCOME:												
7	Interest Charge Adjustment	630,624	(42,322)	588,303	27,014	615,317	630,624	(42,151)	588,473	27,203	615,676	7
8	Fiscal/Calendar Property Tax Adjustment	7,159	-	7,159	-	7,159	7,159	-	7,159	-	7,159	8
9	Operating Expense Adjustments	43,455	-	43,455	-	43,455	43,455	-	43,455	-	43,455	9
10	Repair Deduction	884,334	(64,011)	820,324	(18,647)	801,677	884,334	(64,011)	820,324	(18,647)	801,677	10
11	Removal Cost Adjustment	169,250	-	169,250	-	169,250	169,250	-	169,250	-	169,250	11
12	Vacation Pay Adjustment	(2,944)	-	(2,944)	-	(2,944)	(2,944)	-	(2,944)	-	(2,944)	12
13	Capitalized Software Adjustment	114,924	-	114,924	-	114,924	114,924	-	114,924	-	114,924	13
14	Subtotal Deductions	1,846,803	(106,332)	1,740,471	8,368	1,748,839	1,846,803	(106,162)	1,740,641	8,556	1,749,198	14
CCFT TAXES:												
15	CCFT Capitalized Interest Adjustment	6,631	-	6,631	-	6,631	6,631	-	6,631	-	6,631	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	1,738,663	83,100	1,821,762	81,220	1,902,982	1,738,663	83,100	1,821,762	81,220	1,902,982	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	-	-	-	-	-	20
21	Subtotal Deductions	3,592,097	(23,232)	3,568,864	89,587	3,658,452	3,592,097	(23,062)	3,569,035	89,776	3,658,811	21
22	Taxable Income for CCFT	1,075,963	(5,922)	1,070,041	144,405	1,214,446	1,075,963	(20,962)	1,055,002	163,814	1,218,815	22
23	CCFT	95,115	(524)	94,592	12,765	107,357	95,115	(1,853)	93,262	14,481	107,743	23
24	State Tax Credit	(3,987)	-	(3,987)	-	(3,987)	(3,987)	-	(3,987)	-	(3,987)	24
25	Current CCFT	91,128	(524)	90,605	12,765	103,370	91,128	(1,853)	89,275	14,481	103,757	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	586	-	586	-	586	586	-	586	-	586	27
28	Deferred Taxes - Vacation	(260)	-	(260)	-	(260)	(260)	-	(260)	-	(260)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(9,355)	-	(9,355)	-	(9,355)	(9,355)	-	(9,355)	-	(9,355)	30
31	Total CCFT	82,099	(524)	81,576	12,765	94,341	82,099	(1,853)	80,246	14,481	94,727	31
FEDERAL TAXES:												
32	CCFT - Prior Year Adjustment	101,317	(10,189)	91,128	(524)	90,605	101,317	(10,189)	91,128	(1,853)	89,275	32
33	FIT Capitalized Interest Adjustment	(773)	-	(773)	-	(773)	(773)	-	(773)	-	(773)	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	1,839,825	(718,758)	1,121,068	50,768	1,171,835	1,839,825	(718,758)	1,121,068	50,768	1,171,835	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	2,712	-	2,712	-	2,712	2,712	-	2,712	-	2,712	40
41	Subtotal Deductions	3,789,885	(835,278)	2,954,606	58,612	3,013,218	3,789,885	(835,108)	2,954,777	57,471	3,012,248	41
42	Taxable Income for FIT	878,175	806,124	1,684,299	175,381	1,859,680	878,175	791,084	1,669,260	196,119	1,865,378	42
43	Federal Income Tax	307,361	169,286	353,703	36,830	390,533	307,361	166,128	350,545	41,185	391,729	43
44	Federal Tax Credit	(4,138)	-	(4,138)	-	(4,138)	(4,138)	-	(4,138)	-	(4,138)	44
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-	(11,599)	11,599	-	-	-	45
46	Deferred Taxes - Interest	(270)	108	(162)	-	(162)	(270)	108	(162)	-	(162)	46
47	Deferred Taxes - Vacation	(1,030)	412	(618)	-	(618)	(1,030)	412	(618)	-	(618)	47
48	ARAM	-	(57,244)	(57,244)	(17,783)	(75,027)	-	(84,509)	(84,509)	(4,888)	(89,397)	48
49	Deferred Taxes - Fixed Assets	(64,852)	(156,847)	(221,700)	(4,495)	(226,195)	(64,852)	(140,533)	(205,385)	(4,495)	(209,881)	49
50	Total Federal Income Tax	225,472	(32,686)	69,841	14,552	84,393	225,472	(46,795)	55,732	31,802	87,533	50

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
**Electric And Gas Departments**  
 Rate Base - Attrition  
 (Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
**Electric And Gas Departments**  
 Rate Base - Attrition  
 (Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
**Electric And Gas Departments**  
 Rate Base - Attrition  
 (Thousands of Dollars)

Line No.	Table A: 2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed									Table B: 2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision									Table B-A: 2017 PG&E GRC (Difference)									Line No.
	2017			2018			2019			2017			2018			2019			2017			2018			2019			
	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				
<b>PLANT IN SERVICE</b>																												
1	Beginning of Year	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498			
2	Net Additions	2,993,565	1,331,729	2,775,498	1,234,852	(96,877)	2,712,400	1,206,786	(28,066)	2,993,565	1,331,729	2,775,498	1,234,852	(96,877)	2,712,400	1,206,786	(28,066)	-	-	-	-	-	-	-	-			
3	Total	59,131,798	57,469,961	61,907,296	60,366,649	2,896,688	64,619,696	63,114,082	2,747,433	59,131,798	57,469,961	61,907,296	60,366,649	2,896,688	64,619,696	63,114,082	2,747,433	-	-	-	-	-	-	-	-			
<b>WORKING CAPITAL</b>																												
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
5	Material & Supplies	225,722	225,722	225,722	225,722	-	225,722	225,722	-	225,722	225,722	225,722	225,722	-	225,722	225,722	-	-	-	-	-	-	-	-	-			
6	Working Cash	510,175	510,175	510,175	510,175	-	510,175	510,175	-	510,175	510,175	510,175	510,175	-	510,175	510,175	-	-	-	-	-	-	-	-	-			
7	Total	735,898	735,898	735,898	735,898	-	735,898	735,898	-	735,898	735,898	735,898	735,898	-	735,898	735,898	-	-	-	-	-	-	-	-	-			
<b>TRA ADJUSTMENTS</b>																												
8	Capitalized Interest	25,423	25,265	25,423	25,423	158	25,423	25,423	-	25,423	25,265	21,414	23,419	(1,846)	17,379	19,397	(4,022)	-	-	(4,009)	(2,004)	(2,004)	(8,044)	(6,026)	(4,022)			
9	Deferred Vacation	39,518	38,918	26,180	32,849	(6,069)	26,180	26,180	(6,669)	39,518	38,918	32,849	36,183	(2,735)	26,180	29,514	(6,669)	-	-	6,669	3,334	3,334	-	3,334	-			
10	CIAC Deferral	467,959	464,182	467,959	467,959	3,777	467,959	467,959	-	467,959	464,182	460,742	464,350	168	452,571	456,656	(7,694)	-	-	(7,218)	(3,609)	(3,609)	(15,388)	(11,303)	(7,694)			
11	Total	532,900	528,366	519,562	526,231	(2,134)	519,562	519,562	(6,669)	532,900	528,366	515,005	523,953	(4,413)	496,131	505,568	(18,385)	-	-	(4,557)	(2,279)	(2,279)	(23,432)	(13,995)	(11,716)			
12	CUSTOMER ADVANCES	96,421	96,421	96,421	96,421	-	96,421	96,421	-	96,421	96,421	96,421	96,421	-	96,421	96,421	-	-	-	-	-	-	-	-	-			
<b>DEFERRED TAXES</b>																												
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(14,906)	(14,906)	572	(14,906)	(14,906)	-	(14,906)	(15,478)	(13,071)	(13,988)	1,490	(11,236)	(12,153)	1,835	-	-	1,835	917	917	3,670	2,752	1,835			
14	Accum Def Taxes - Fixed Assets	5,503,826	5,465,670	5,185,766	5,344,796	(120,874)	4,860,319	5,023,042	(321,754)	5,503,826	5,465,670	5,164,564	5,334,195	(131,475)	4,816,790	4,990,677	(343,518)	-	-	(21,202)	(10,601)	(10,601)	(43,529)	(32,366)	(21,765)			
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
16	Accum Def ITC	235,166	240,214	235,166	235,166	(5,048)	235,166	235,166	-	235,166	240,214	235,166	235,166	(5,048)	235,166	235,166	-	-	-	-	-	-	-	-	-			
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
18	Total Deferred Taxes	5,724,087	5,690,406	5,406,026	5,565,057	(125,350)	5,080,580	5,243,303	(321,754)	5,724,087	5,690,406	5,386,659	5,555,373	(135,033)	5,040,720	5,213,690	(341,683)	-	-	(19,367)	(9,683)	(9,683)	(39,860)	(29,613)	(19,930)			
<b>DEPRECIATION RESERVE</b>																												
19	Beginning of Year	27,708,139	27,708,139	29,465,867	29,465,867	1,757,728	31,311,972	31,311,972	1,846,105	27,708,139	27,708,139	29,465,867	29,465,867	1,757,728	31,311,972	31,311,972	1,846,105	-	-	-	-	-	-	-	-			
20	Depreciation Expense	2,398,005	1,199,002	2,520,726	1,260,363	61,360	2,637,085	1,318,543	58,180	2,398,005	1,199,002	2,520,726	1,260,363	61,360	2,637,085	1,318,543	58,180	-	-	-	-	-	-	-	-			
21	Net Salvage/Retirements	(640,277)	(308,180)	(674,621)	(337,311)	(29,130)	(707,219)	(353,610)	(16,299)	(640,277)	(308,180)	(674,621)	(337,311)	(29,130)	(707,219)	(353,610)	(16,299)	-	-	-	-	-	-	-	-			
22	Total	29,465,867	28,598,961	31,311,972	30,388,919	1,789,958	33,241,838	32,276,905	1,887,985	29,465,867	28,598,961	31,311,972	30,388,919	1,789,958	33,241,838	32,276,905	1,887,985	-	-	-	-	-	-	-	-			
23	RATE BASE	25,114,221	24,348,436	26,348,337	25,578,382	1,229,946	27,456,318	26,752,914	1,174,532	25,114,221	24,348,436	26,363,147	25,585,786	1,237,351	27,472,746	26,768,532	1,182,746	-	-	14,810	7,405	7,405	16,428	15,619	8,214			

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 (Note 1)**  
 Results of Operations at Proposed Rates  
**Electric Distribution**  
 (Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
 Results of Operations at Proposed Rates  
**Electric Distribution**  
 (Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
 Results of Operations at Proposed Rates  
**Electric Distribution**  
 (Thousands of Dollars)

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Line No.
			Increase (B)	Total (C)	Increase (D)	Total (E)		Increase (B)	Total (C)	Increase (D)	Total (E)		Increase (B)	Total (C)	Increase (D)	Total (E)	
<b>REVENUE:</b>																	
1	Revenue Collected in Rates	4,152,187	530	4,152,717	182,608	4,335,325	4,152,187	(28,426)	4,123,762	193,077	4,316,839	-	(28,955)	(28,955)	10,470	(18,486)	1
2	Plus Other Operating Revenue	117,983	-	117,983	-	117,983	117,983	-	117,983	-	117,983	-	-	-	-	-	2
3	Total Operating Revenue	4,270,171	530	4,270,700	182,608	4,453,308	4,270,171	(28,426)	4,241,745	193,077	4,434,822	-	(28,955)	(28,955)	10,470	(18,486)	3
<b>OPERATING EXPENSES:</b>																	
4	Energy Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Production / Procurement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Transmission	1,066	58	1,124	46	1,170	1,066	58	1,124	46	1,170	-	-	-	-	-	7
8	Distribution	710,221	43,693	753,914	35,079	788,993	710,221	43,693	753,914	35,079	788,993	-	-	-	-	-	8
9	Customer Accounts	173,659	10,639	184,298	8,612	192,910	173,659	10,639	184,298	8,612	192,910	-	-	-	-	-	9
10	Uncollectibles	14,434	147	14,582	623	15,205	14,434	49	14,483	659	15,142	-	(99)	(99)	36	(63)	10
11	Customer Services	19,048	1,167	20,215	942	21,158	19,048	1,167	20,215	942	21,158	-	-	-	-	-	11
12	Administrative and General	381,817	8,518	390,334	8,513	398,847	381,817	8,518	390,334	8,513	398,847	-	-	-	-	-	12
13	Franchise & SFGR Tax Requirement	33,355	3	33,358	1,426	34,784	33,355	(223)	33,132	1,508	34,640	-	(226)	(226)	82	(144)	13
14	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Other Adjustments	(6,420)	-	(6,420)	-	(6,420)	(6,420)	-	(6,420)	-	(6,420)	-	-	-	-	-	17
18	Subtotal Expenses:	1,327,179	64,226	1,391,405	55,242	1,446,647	1,327,179	63,901	1,391,080	55,359	1,446,439	-	(325)	(325)	118	(208)	18
<b>TAXES:</b>																	
19	Superfund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Property	167,698	7,743	175,441	7,553	182,994	167,698	7,743	175,441	7,553	182,994	-	-	-	-	-	20
21	Payroll	39,116	939	40,055	961	41,016	39,116	939	40,055	961	41,016	-	-	-	-	-	21
22	Business	453	-	453	-	453	453	-	453	-	453	-	-	-	-	-	22
23	Other	1,076	-	1,076	-	1,076	1,076	-	1,076	-	1,076	-	-	-	-	-	23
24	State Corporation Franchise	72,154	(4,554)	67,600	6,907	74,507	72,154	(7,110)	65,044	7,779	72,823	-	(2,555)	(2,555)	872	(1,684)	24
25	Federal Income	181,899	(127,632)	54,268	9,925	64,193	181,899	(154,635)	27,264	17,759	45,023	-	(27,003)	(27,003)	7,834	(19,169)	25
26	Total Taxes	462,396	(123,504)	338,892	25,346	364,238	462,396	(153,063)	309,333	34,052	343,385	-	(29,559)	(29,559)	8,706	(20,853)	26
27	Depreciation	1,364,495	67,957	1,432,452	64,132	1,496,584	1,364,495	67,957	1,432,452	64,132	1,496,584	-	-	-	-	-	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Total Operating Expenses	3,154,071	8,678	3,162,749	144,720	3,307,469	3,154,071	(21,206)	3,132,865	153,543	3,286,408	-	(29,884)	(29,884)	8,823	(21,061)	30
31	Net for Return	1,116,100	(8,148)	1,107,952	37,888	1,145,839	1,116,100	(7,219)	1,108,880	39,534	1,148,414	-	929	929	1,646	2,575	31
32	Rate Base	13,847,392	561,864	14,409,257	492,728	14,901,984	13,847,392	573,939	14,421,331	514,135	14,935,466	-	12,074	12,074	21,407	33,482	32

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**  
Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
Income Taxes at Proposed Rates  
**Electric Distribution**  
(Thousands of Dollars)

**B**  
Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
Income Taxes at Proposed Rates  
**Electric Distribution**  
(Thousands of Dollars)

**B-A**  
Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
Income Taxes at Proposed Rates  
**Electric Distribution**  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Line No.
		2017	Increase	Total	Increase	Total		2017	Increase	Total	Increase		Total	2017	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	
1	Revenues	4,270,171	530	4,270,700	182,608	4,453,308	4,270,171	(28,426)	4,241,745	193,077	4,434,822	-	(28,955)	(28,955)	10,470	(18,486)	1
2	O&M Expenses	1,327,179	64,226	1,391,405	55,242	1,446,647	1,327,179	63,901	1,391,080	55,359	1,446,439	-	(325)	(325)	118	(208)	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	208,343	8,682	217,025	8,514	225,539	208,343	8,682	217,025	8,514	225,539	-	-	-	-	-	5
6	Subtotal	2,734,648	(72,377)	2,662,271	118,852	2,781,123	2,734,648	(101,008)	2,633,640	129,204	2,762,844	-	(28,630)	(28,630)	10,352	(18,278)	6
DEDUCTIONS FROM TAXABLE INCOME:																	
7	Interest Charge Adjustment	358,647	(27,235)	331,413	11,333	342,746	358,647	(26,957)	331,691	11,825	343,516	-	278	278	492	770	7
8	Fiscal/Calendar Property Tax Adjustment	3,401	-	3,401	-	3,401	3,401	-	3,401	-	3,401	-	-	-	-	-	8
9	Operating Expense Adjustments	52,797	-	52,797	-	52,797	52,797	-	52,797	-	52,797	-	-	-	-	-	9
10	Repair Deduction	425,076	(33,594)	391,482	(9,602)	381,879	425,076	(33,594)	391,482	(9,602)	381,879	-	-	-	-	-	10
11	Removal Cost Adjustment	126,751	-	126,751	-	126,751	126,751	-	126,751	-	126,751	-	-	-	-	-	11
12	Vacation Pay Adjustment	(1,259)	-	(1,259)	-	(1,259)	(1,259)	-	(1,259)	-	(1,259)	-	-	-	-	-	12
13	Capitalized Software Adjustment	49,019	-	49,019	-	49,019	49,019	-	49,019	-	49,019	-	-	-	-	-	13
14	Subtotal Deductions	1,014,432	(60,829)	953,603	1,730	955,334	1,014,432	(60,551)	953,881	2,223	956,104	-	278	278	492	770	14
CCFT TAXES:																	
15	CCFT Capitalized Interest Adjustment	1,772	-	1,772	-	1,772	1,772	-	1,772	-	1,772	-	-	-	-	-	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	865,653	39,968	905,621	38,988	944,609	865,653	39,968	905,621	38,988	944,609	-	-	-	-	-	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
21	Subtotal Deductions	1,881,857	(20,860)	1,860,997	40,718	1,901,715	1,881,857	(20,583)	1,861,274	41,211	1,902,485	-	278	278	492	770	21
22	Taxable Income for CCFT	852,791	(51,517)	801,274	78,133	879,408	852,791	(80,425)	772,366	87,993	860,359	-	(28,908)	(28,908)	9,860	(19,048)	22
23	CCFT	75,387	(4,554)	70,833	6,907	77,740	75,387	(7,110)	68,277	7,779	76,056	-	(2,555)	(2,555)	872	(1,684)	23
24	State Tax Credit	(867)	-	(867)	-	(867)	(867)	-	(867)	-	(867)	-	-	-	-	-	24
25	Current CCFT	74,519	(4,554)	69,965	6,907	76,872	74,519	(7,110)	67,410	7,779	75,188	-	(2,555)	(2,555)	872	(1,684)	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	157	-	157	-	157	157	-	157	-	157	-	-	-	-	-	27
28	Deferred Taxes - Vacation	(111)	-	(111)	-	(111)	(111)	-	(111)	-	(111)	-	-	-	-	-	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(2,411)	-	(2,411)	-	(2,411)	(2,411)	-	(2,411)	-	(2,411)	-	-	-	-	-	30
31	Total CCFT	72,154	(4,554)	67,600	6,907	74,507	72,154	(7,110)	65,044	7,779	72,823	-	(2,555)	(2,555)	872	(1,684)	31
FEDERAL TAXES:																	
32	CCFT - Prior Year Adjustment	73,383	1,136	74,519	(4,554)	69,965	73,383	1,136	74,519	(7,110)	67,410	-	-	-	(2,555)	(2,555)	32
33	FIT Capitalized Interest Adjustment	935	-	935	-	935	935	-	935	-	935	-	-	-	-	-	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	926,399	(385,718)	540,681	23,277	563,958	926,399	(385,718)	540,681	23,277	563,958	-	-	-	-	-	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	301	-	301	-	301	301	-	301	-	301	-	-	-	-	-	40
41	Subtotal Deductions	2,015,450	(445,410)	1,570,040	20,453	1,590,493	2,015,450	(445,132)	1,570,318	18,390	1,588,708	-	278	278	(2,063)	(1,785)	41
42	Taxable Income for FIT	719,198	373,033	1,092,231	98,399	1,190,629	719,198	344,125	1,063,323	110,814	1,174,136	-	(28,908)	(28,908)	12,415	(16,493)	42
43	Federal Income Tax	251,719	78,337	229,368	20,664	250,032	251,719	72,266	223,298	23,271	246,569	-	(6,071)	(6,071)	2,607	(3,464)	43
44	Federal Tax Credit	(900)	-	(900)	-	(900)	(900)	-	(900)	-	(900)	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	327	(131)	196	-	196	327	(131)	196	-	196	-	-	-	-	-	46
47	Deferred Taxes - Vacation	(441)	176	(264)	-	(264)	(441)	176	(264)	-	(264)	-	-	-	-	-	47
48	ARAM	-	(22,228)	(22,228)	(8,123)	(30,351)	-	(52,669)	(52,669)	(2,896)	(55,565)	-	(30,441)	(30,441)	5,227	(25,214)	48
49	Deferred Taxes - Fixed Assets	(68,806)	(83,098)	(151,905)	(2,616)	(154,521)	(68,806)	(73,590)	(142,396)	(2,616)	(145,012)	-	9,508	9,508	(0)	9,508	49
50	Total Federal Income Tax	181,899	(26,944)	54,268	9,925	64,193	181,899	(53,947)	27,264	17,759	45,023	-	(27,003)	(27,003)	7,834	(19,169)	50

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**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
**Electric Distribution**  
 Rate Base - Attrition  
 (Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
**Electric Distribution**  
 Rate Base - Attrition  
 (Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
**Electric Distribution**  
 Rate Base - Attrition  
 (Thousands of Dollars)

Line No.	2017			2018			2019			Line No.
	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
<b>PLANT IN SERVICE</b>										
1	29,526,820	29,526,820	31,085,224	31,085,224	1,558,403	32,520,465	32,520,465	1,435,241	1,435,241	1
2	1,558,403	682,014	1,435,241	628,114	(53,900)	1,400,037	612,707	(15,407)	(15,407)	2
3	31,085,224	30,208,834	32,520,465	31,713,337	1,504,503	33,920,503	33,133,172	1,419,835	1,419,835	3
<b>WORKING CAPITAL</b>										
4	-	-	-	-	-	-	-	-	-	4
5	75,586	75,586	75,586	75,586	-	75,586	75,586	-	-	5
6	194,712	194,712	194,712	194,712	-	194,712	194,712	-	-	6
7	270,298	270,298	270,298	270,298	-	270,298	270,298	-	-	7
<b>TRA ADJUSTMENTS</b>										
8	(2,405)	(2,647)	(2,405)	(2,405)	242	(2,405)	(2,405)	-	-	8
9	16,909	16,652	11,203	14,056	(2,597)	11,203	11,203	(2,853)	(2,853)	9
10	372,600	368,418	372,600	372,600	4,182	372,600	372,600	-	-	10
11	387,104	382,424	381,398	384,251	1,828	381,398	381,398	(2,853)	(2,853)	11
12	70,007	70,007	70,007	70,007	-	70,007	70,007	-	-	12
<b>DEFERRED TAXES</b>										
13	-	-	-	-	-	-	-	-	-	13
14	3,370,940	3,392,999	3,174,692	3,272,816	(120,182)	2,974,498	3,074,595	(198,221)	(198,221)	14
15	-	-	-	-	-	-	-	-	-	15
16	30,229	31,125	30,229	30,229	(896)	30,229	30,229	-	-	16
17	-	-	-	-	-	-	-	-	-	17
18	3,401,169	3,424,123	3,204,921	3,303,045	(121,078)	3,004,727	3,104,824	(198,221)	(198,221)	18
<b>DEPRECIATION RESERVE</b>										
19	12,990,817	12,990,817	14,036,630	14,036,630	1,045,813	15,134,528	15,134,528	1,097,898	1,097,898	19
20	1,364,495	682,248	1,432,452	716,226	33,978	1,496,584	748,292	32,066	32,066	20
21	(318,682)	(153,030)	(334,554)	(167,277)	(14,247)	(349,532)	(174,766)	(7,489)	(7,489)	21
22	14,036,630	13,520,034	15,134,528	14,585,579	1,065,545	16,281,579	15,708,053	1,122,475	1,122,475	22
23	14,234,821	13,847,392	14,762,706	14,409,257	561,864	15,215,886	14,901,984	492,728	492,728	23

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
 Results of Operations at Proposed Rates  
**Gas Distribution**  
 (Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
 Results of Operations at Proposed Rates  
**Gas Distribution**  
 (Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
 Results of Operations at Proposed Rates  
**Gas Distribution**  
 (Thousands of Dollars)

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Line No.
			Increase (B)	Total (C)	Increase (D)	Total (E)	
<b>REVENUE:</b>							
1	Revenue Collected in Rates	1,739,149	102,223	1,841,372	78,936	1,920,308	1
2	Plus Other Operating Revenue	28,091	-	28,091	-	28,091	2
3	Total Operating Revenue	1,767,240	102,223	1,869,463	78,936	1,948,399	3
<b>OPERATING EXPENSES:</b>							
4	Energy Costs	-	-	-	-	-	4
5	Production / Procurement	3,286	(280)	3,006	(141)	2,864	5
6	Storage	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	7
8	Distribution	429,689	(36,316)	393,373	(18,384)	374,989	8
9	Customer Accounts	116,810	(9,970)	106,840	(5,065)	101,775	9
10	Uncollectibles	5,634	386	6,020	254	6,274	10
11	Customer Services	22,273	(1,900)	20,373	(971)	19,402	11
12	Administrative and General	258,547	5,844	264,391	5,844	270,235	12
13	Franchise & SFGR Tax Requirement	16,297	942	17,239	728	17,967	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	(3,495)	-	(3,495)	-	(3,495)	17
18	Subtotal Expenses:	849,041	(41,294)	807,747	(17,735)	790,012	18
<b>TAXES:</b>							
19	Superfund	-	-	-	-	-	19
20	Property	53,820	3,991	57,811	3,905	61,716	20
21	Payroll	30,790	739	31,529	757	32,285	21
22	Business	297	-	297	-	297	22
23	Other	707	-	707	-	707	23
24	State Corporation Franchise	(14,436)	11,978	(2,458)	5,023	2,566	24
25	Federal Income	(50,224)	60,556	10,332	5,548	15,880	25
26	Total Taxes	20,953	77,264	98,217	15,233	113,451	26
27	Depreciation	480,014	38,521	518,535	36,761	555,296	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,350,009	74,490	1,424,499	34,259	1,458,758	30
31	Net for Return	417,231	27,733	444,964	44,677	489,641	31
32	Rate Base	5,176,567	610,066	5,786,633	580,981	6,367,613	32

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**  
Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
Income Taxes at Proposed Rates  
**Gas Distribution**  
(Thousands of Dollars)

**B**  
Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
Income Taxes at Proposed Rates  
**Gas Distribution**  
(Thousands of Dollars)

**B-A**  
Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
Income Taxes at Proposed Rates  
**Gas Distribution**  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Line No.
		2017	Increase	Total	Increase	Total	2017	Increase	Total	Increase	Total	2017	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	
1	Revenues	1,767,240	102,223	1,869,463	78,936	1,948,399	1,767,240	105,671	1,872,911	83,883	1,956,794	-	3,448	3,448	4,947	8,395	1
2	O&M Expenses	849,041	(41,294)	807,747	(17,735)	790,012	849,041	(41,252)	807,790	(17,674)	790,116	-	43	43	62	104	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	85,613	4,729	90,343	4,662	95,005	85,613	4,729	90,343	4,662	95,005	-	-	-	-	-	5
6	Subtotal	832,585	138,788	971,373	92,009	1,063,382	832,585	142,193	974,778	96,895	1,071,673	-	3,405	3,405	4,886	8,291	6
DEDUCTIONS FROM TAXABLE INCOME:																	
7	Interest Charge Adjustment	134,073	(981)	133,093	13,363	146,455	134,073	(1,002)	133,071	13,277	146,348	-	(21)	(21)	(86)	(107)	7
8	Fiscal/Calendar Property Tax Adjustment	2,645	-	2,645	-	2,645	2,645	-	2,645	-	2,645	-	-	-	-	-	8
9	Operating Expense Adjustments	(22,142)	-	(22,142)	-	(22,142)	(22,142)	-	(22,142)	-	(22,142)	-	-	-	-	-	9
10	Repair Deduction	392,114	(26,001)	366,113	(7,803)	358,310	392,114	(26,001)	366,113	(7,803)	358,310	-	-	-	-	-	10
11	Removal Cost Adjustment	24,588	-	24,588	-	24,588	24,588	-	24,588	-	24,588	-	-	-	-	-	11
12	Vacation Pay Adjustment	(826)	-	(826)	-	(826)	(826)	-	(826)	-	(826)	-	-	-	-	-	12
13	Capitalized Software Adjustment	33,701	-	33,701	-	33,701	33,701	-	33,701	-	33,701	-	-	-	-	-	13
14	Subtotal Deductions	564,153	(26,982)	537,171	5,560	542,730	564,153	(27,003)	537,149	5,474	542,623	-	(21)	(21)	(86)	(107)	14
CCFT TAXES:																	
15	CCFT Capitalized Interest Adjustment	(525)	-	(525)	-	(525)	(525)	-	(525)	-	(525)	-	-	-	-	-	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	408,252	30,270	438,522	29,625	468,147	408,252	30,270	438,522	29,625	468,147	-	-	-	-	-	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
21	Subtotal Deductions	971,880	3,288	975,168	35,185	1,010,352	971,880	3,267	975,147	35,098	1,010,245	-	(21)	(21)	(86)	(107)	21
22	Taxable Income for CCFT	(139,295)	135,500	(3,794)	56,824	53,030	(139,295)	138,926	(369)	61,796	61,428	-	3,426	3,426	4,972	8,398	22
23	CCFT	(12,314)	11,978	(335)	5,023	4,688	(12,314)	12,281	(33)	5,463	5,430	-	303	303	440	742	23
24	State Tax Credit	(569)	-	(569)	-	(569)	(569)	-	(569)	-	(569)	-	-	-	-	-	24
25	Current CCFT	(12,883)	11,978	(905)	5,023	4,118	(12,883)	12,281	(602)	5,463	4,861	-	303	303	440	742	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	(46)	-	(46)	-	(46)	(46)	-	(46)	-	(46)	-	-	-	-	-	27
28	Deferred Taxes - Vacation	(73)	-	(73)	-	(73)	(73)	-	(73)	-	(73)	-	-	-	-	-	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(1,433)	-	(1,433)	-	(1,433)	(1,433)	-	(1,433)	-	(1,433)	-	-	-	-	-	30
31	Total CCFT	(14,436)	11,978	(2,458)	5,023	2,566	(14,436)	12,281	(2,155)	5,463	3,308	-	303	303	440	742	31
FEDERAL TAXES:																	
32	CCFT - Prior Year Adjustment	1,562	(14,445)	(12,883)	11,978	(905)	1,562	(14,445)	(12,883)	12,281	(602)	-	-	-	303	303	32
33	FIT Capitalized Interest Adjustment	(543)	-	(543)	-	(543)	(543)	-	(543)	-	(543)	-	-	-	-	-	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	508,135	(212,436)	295,700	19,976	315,676	508,135	(212,436)	295,700	19,976	315,676	-	-	-	-	-	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	39	-	39	-	39	39	-	39	-	39	-	-	-	-	-	40
41	Subtotal Deductions	1,073,346	(253,862)	819,484	37,514	856,998	1,073,346	(253,883)	819,463	37,731	857,194	-	(21)	(21)	217	196	41
42	Taxable Income for FIT	(240,761)	392,650	151,889	54,495	206,384	(240,761)	396,076	155,315	59,164	214,479	-	3,426	3,426	4,669	8,095	42
43	Federal Income Tax	(84,266)	82,457	31,897	11,444	43,341	(84,266)	83,176	32,616	12,424	45,041	-	719	719	981	1,700	43
44	Federal Tax Credit	(591)	-	(591)	-	(591)	(591)	-	(591)	-	(591)	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	(190)	76	(114)	-	(114)	(190)	76	(114)	-	(114)	-	-	-	-	-	46
47	Deferred Taxes - Vacation	(289)	116	(174)	-	(174)	(289)	116	(174)	-	(174)	-	-	-	-	-	47
48	ARAM	-	(8,400)	(8,400)	(4,546)	(12,945)	-	(10,839)	(10,839)	(792)	(11,631)	-	(2,439)	(2,439)	3,754	1,314	48
49	Deferred Taxes - Fixed Assets	35,112	(47,399)	(12,286)	(1,350)	(13,637)	35,112	(42,506)	(7,394)	(1,350)	(8,744)	-	4,892	4,892	(0)	4,892	49
50	Total Federal Income Tax	(50,224)	26,850	10,332	5,548	15,880	(50,224)	30,022	13,505	10,282	23,787	-	3,173	3,173	4,734	7,907	50

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**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
**Gas Distribution**  
Rate Base - Attrition  
(Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
**Gas Distribution**  
Rate Base - Attrition  
(Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
**Gas Distribution**  
Rate Base - Attrition  
(Thousands of Dollars)

Line No.	2017								2018								2019								Line No.
	End Of Year		WAVG Year		WAVG Increase	End Of Year		WAVG Year		WAVG Increase	End Of Year		WAVG Year		WAVG Increase	End Of Year		WAVG Year		WAVG Increase					
	(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)		(A)	(B)	(C)	(D)		(E)	(F)	(G)	(H)						
<b>PLANT IN SERVICE</b>																									
1	11,174,699	11,174,699	12,138,645	12,138,645	963,946	13,038,670	13,038,670	900,026	11,174,699	11,174,699	12,138,645	12,138,645	963,946	13,038,670	13,038,670	900,026	-	-	-	-	-	1			
2	963,946	458,401	900,026	428,004	(30,397)	880,843	418,882	(9,122)	963,946	458,401	900,026	428,004	(30,397)	880,843	418,882	(9,122)	-	-	-	-	-	2			
3	12,138,645	11,633,100	13,038,670	12,566,648	933,549	13,919,514	13,457,552	890,904	12,138,645	11,633,100	13,038,670	12,566,648	933,549	13,919,514	13,457,552	890,904	-	-	-	-	-	3			
<b>WORKING CAPITAL</b>																									
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4			
5	19,803	19,803	19,803	19,803	-	19,803	19,803	-	19,803	19,803	19,803	19,803	-	19,803	19,803	-	-	-	-	-	-	5			
6	123,123	123,123	123,123	123,123	-	123,123	123,123	-	123,123	123,123	123,123	123,123	-	123,123	123,123	-	-	-	-	-	-	6			
7	142,926	142,926	142,926	142,926	-	142,926	142,926	-	142,926	142,926	142,926	142,926	-	142,926	142,926	-	-	-	-	-	-	7			
<b>TRA ADJUSTMENTS</b>																									
8	(560)	(442)	(560)	(560)	(118)	(560)	(560)	-	(560)	(442)	(3,375)	(1,968)	(1,526)	(6,209)	(4,792)	(2,824)	-	-	(2,815)	(1,407)	(1,407)	(5,648)	(4,232)	(2,824)	8
9	11,093	10,925	7,350	9,222	(1,703)	7,350	7,350	(1,871)	11,093	10,925	9,222	10,157	(767)	7,350	8,286	(1,871)	-	-	1,871	936	936	-	936	0	9
10	94,959	95,369	94,959	94,959	(410)	94,959	94,959	-	94,959	95,369	93,490	94,225	(1,144)	91,828	92,659	(1,565)	-	-	(1,469)	(734)	(734)	(3,131)	(2,300)	(1,565)	10
11	105,492	105,851	101,749	103,620	(2,231)	101,749	101,749	(1,871)	105,492	105,851	99,337	102,414	(3,437)	92,970	96,153	(6,261)	-	-	(2,412)	(1,206)	(1,206)	(8,779)	(5,596)	(4,390)	11
12	26,414	26,414	26,414	26,414	-	26,414	26,414	-	26,414	26,414	26,414	26,414	-	26,414	26,414	-	-	-	-	-	-	-	-	-	12
<b>DEFERRED TAXES</b>																									
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13
14	973,214	948,631	943,819	958,517	9,886	912,561	928,190	(30,327)	973,214	948,631	943,252	958,233	9,602	911,262	927,257	(30,976)	-	-	(567)	(284)	(284)	(1,299)	(933)	(649)	14
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	15,510	15,881	15,510	15,510	(371)	15,510	15,510	-	15,510	15,881	15,510	15,510	(371)	15,510	15,510	-	-	-	-	-	-	-	-	-	16
17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17
18	988,724	964,512	959,329	974,027	9,515	928,071	943,700	(30,327)	988,724	964,512	958,762	973,743	9,231	926,772	942,767	(30,976)	-	-	(567)	(284)	(284)	(1,299)	(933)	(649)	18
<b>DEPRECIATION RESERVE</b>																									
19	5,560,207	5,560,207	5,862,724	5,862,724	302,518	6,189,519	6,189,519	326,794	5,560,207	5,560,207	5,862,724	5,862,724	302,518	6,189,519	6,189,519	326,794	-	-	-	-	-	-	-	-	19
20	480,014	240,007	518,535	259,267	19,260	555,296	277,648	18,381	480,014	240,007	518,535	259,267	19,260	555,296	277,648	18,381	-	-	-	-	-	-	-	-	20
21	(177,496)	(85,829)	(191,740)	(95,870)	(10,041)	(205,333)	(102,667)	(6,797)	(177,496)	(85,829)	(191,740)	(95,870)	(10,041)	(205,333)	(102,667)	(6,797)	-	-	-	-	-	-	-	-	21
22	5,862,724	5,714,384	6,189,519	6,026,121	311,737	6,539,481	6,364,500	338,378	5,862,724	5,714,384	6,189,519	6,026,121	311,737	6,539,481	6,364,500	338,378	-	-	-	-	-	-	-	-	22
23	5,509,200	5,176,567	6,108,083	5,786,633	610,066	6,670,223	6,367,613	580,981	5,509,200	5,176,567	6,106,239	5,785,710	609,143	6,662,743	6,362,951	577,240	-	-	(1,845)	(922)	(922)	(7,480)	(4,663)	(3,740)	23

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Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
 Results of Operations at Proposed Rates  
**Electric Generation**  
 (Thousands of Dollars)

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
 Results of Operations at Proposed Rates  
**Electric Generation**  
 (Thousands of Dollars)

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
 Results of Operations at Proposed Rates  
**Electric Generation**  
 (Thousands of Dollars)

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Test Year 2017 (A)	Attrition Year 2018		Attrition Year 2019		Line No.
			Increase (B)	Total (C)	Increase (D)	Total (E)		Increase (B)	Total (C)	Increase (D)	Total (E)		Increase (B)	Total (C)	Increase (D)	Total (E)	
<b>REVENUE:</b>																	
1	Revenue Collected in Rates	2,112,954	(36,802)	2,076,153	68,528	2,144,681	2,112,954	(26,327)	2,086,627	72,937	2,159,564	-	10,474	10,474	4,409	14,883	1
2	Plus Other Operating Revenue	6,025	-	6,025	-	6,025	6,025	-	6,025	-	6,025	-	-	-	-	-	2
3	Total Operating Revenue	2,118,979	(36,802)	2,082,178	68,528	2,150,706	2,118,979	(26,327)	2,092,652	72,937	2,165,589	-	10,474	10,474	4,409	14,883	3
<b>OPERATING EXPENSES:</b>																	
4	Energy Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Production / Procurement	644,140	49,965	694,105	35,690	729,795	644,140	49,965	694,105	35,690	729,795	-	-	-	-	-	5
6	Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Transmission	6,050	438	6,489	301	6,790	6,050	438	6,489	301	6,790	-	-	-	-	-	7
8	Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Customer Accounts	2,403	187	2,590	131	2,721	2,403	187	2,590	131	2,721	-	-	-	-	-	9
10	Uncollectibles	7,163	(53)	7,109	234	7,343	7,163	(18)	7,145	249	7,394	-	36	36	15	51	10
11	Customer Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Administrative and General	271,819	6,177	277,996	6,179	284,175	271,819	6,177	277,996	6,179	284,175	-	-	-	-	-	12
13	Franchise & SFGR Tax Requirement	16,552	(288)	16,264	535	16,799	16,552	(206)	16,345	570	16,915	-	82	82	34	116	13
14	Amortization	176	-	176	-	176	176	-	176	-	176	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Other Adjustments	(20,000)	-	(20,000)	-	(20,000)	(20,000)	-	(20,000)	-	(20,000)	-	-	-	-	-	17
18	Subtotal Expenses:	928,302	56,426	984,728	43,070	1,027,799	928,302	56,544	984,846	43,120	1,027,966	-	118	118	49	167	18
<b>TAXES:</b>																	
19	Superfund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Property	56,197	1,555	57,752	1,524	59,276	56,197	1,555	57,752	1,524	59,276	-	-	-	-	-	20
21	Payroll	32,612	783	33,395	801	34,197	32,612	783	33,395	801	34,197	-	-	-	-	-	21
22	Business	308	-	308	-	308	308	-	308	-	308	-	-	-	-	-	22
23	Other	733	-	733	-	733	733	-	733	-	733	-	-	-	-	-	23
24	State Corporation Franchise	24,381	(7,948)	16,434	835	17,269	24,381	(7,024)	17,357	1,240	18,597	-	923	923	405	1,328	24
25	Federal Income	93,796	(88,555)	5,241	(921)	4,320	93,796	(78,834)	14,963	3,761	18,723	-	9,722	9,722	4,682	14,403	25
26	Total Taxes	208,028	(94,165)	113,863	2,240	116,103	208,028	(83,520)	124,508	7,326	131,834	-	10,645	10,645	5,086	15,731	26
27	Depreciation	550,402	16,243	566,645	15,466	582,112	550,402	16,243	566,645	15,466	582,112	-	-	-	-	-	27
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094	3,094	-	3,094	-	3,094	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,689,827	(21,496)	1,668,331	60,777	1,729,108	1,689,827	(10,733)	1,679,093	65,912	1,745,006	-	10,762	10,762	5,136	15,898	30
31	Net for Return	429,153	(15,306)	413,847	7,752	421,598	429,153	(15,594)	413,559	7,025	420,583	-	(288)	(288)	(727)	(1,015)	31
32	Rate Base	5,324,477	58,016	5,382,492	100,824	5,483,316	5,324,477	54,268	5,378,745	91,370	5,470,116	-	(3,747)	(3,747)	(9,453)	(13,200)	32

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**  
Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
Income Taxes at Proposed Rates  
**Electric Generation**  
(Thousands of Dollars)

**B**  
Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
Income Taxes at Proposed Rates  
**Electric Generation**  
(Thousands of Dollars)

**B-A**  
Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
Income Taxes at Proposed Rates  
**Electric Generation**  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Test Year	Attrition Year 2018		Attrition Year 2019		Line No.
		2017	Increase	Total	Increase	Total		2017	Increase	Total	Increase		Total	2017	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	(A)	(B)	(C)	(D)	(E)	
1	Revenues	2,118,979	(36,802)	2,082,178	68,528	2,150,706	2,118,979	(26,327)	2,092,652	72,937	2,165,589	-	10,474	10,474	4,409	14,883	1
2	O&M Expenses	928,302	56,426	984,728	43,070	1,027,799	928,302	56,544	984,846	43,120	1,027,966	-	118	118	49	167	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	89,850	2,338	92,188	2,326	94,514	89,850	2,338	92,188	2,326	94,514	-	-	-	-	-	5
6	Subtotal	1,100,827	(95,566)	1,005,261	23,132	1,028,393	1,100,827	(85,209)	1,015,618	27,491	1,043,109	-	10,357	10,357	4,359	14,716	6
DEDUCTIONS FROM TAXABLE INCOME:																	
7	Interest Charge Adjustment	137,904	(14,107)	123,797	2,319	126,116	137,904	(14,193)	123,711	2,102	125,813	-	(86)	(86)	(217)	(304)	7
8	Fiscal/Calendar Property Tax Adjustment	1,113	-	1,113	-	1,113	1,113	-	1,113	-	1,113	-	-	-	-	-	8
9	Operating Expense Adjustments	12,800	-	12,800	-	12,800	12,800	-	12,800	-	12,800	-	-	-	-	-	9
10	Repair Deduction	67,144	(4,415)	62,729	(1,241)	61,488	67,144	(4,415)	62,729	(1,241)	61,488	-	-	-	-	-	10
11	Removal Cost Adjustment	17,911	-	17,911	-	17,911	17,911	-	17,911	-	17,911	-	-	-	-	-	11
12	Vacation Pay Adjustment	(858)	-	(858)	-	(858)	(858)	-	(858)	-	(858)	-	-	-	-	-	12
13	Capitalized Software Adjustment	32,205	-	32,205	-	32,205	32,205	-	32,205	-	32,205	-	-	-	-	-	13
14	Subtotal Deductions	268,219	(18,522)	249,697	1,078	250,775	268,219	(18,608)	249,611	860	250,471	-	(86)	(86)	(217)	(304)	14
CCFT TAXES:																	
15	CCFT Capitalized Interest Adjustment	5,384	-	5,384	-	5,384	5,384	-	5,384	-	5,384	-	-	-	-	-	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	464,757	12,862	477,619	12,607	490,226	464,757	12,862	477,619	12,607	490,226	-	-	-	-	-	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
21	Subtotal Deductions	738,360	(5,660)	732,700	13,685	746,384	738,360	(5,746)	732,614	13,467	746,081	-	(86)	(86)	(217)	(304)	21
22	Taxable Income for CCFT	362,467	(89,905)	272,561	9,448	282,009	362,467	(79,463)	283,004	14,024	297,028	-	10,443	10,443	4,577	15,019	22
23	CCFT	32,042	(7,948)	24,094	835	24,930	32,042	(7,024)	25,018	1,240	26,257	-	923	923	405	1,328	23
24	State Tax Credit	(2,550)	-	(2,550)	-	(2,550)	(2,550)	-	(2,550)	-	(2,550)	-	-	-	-	-	24
25	Current CCFT	29,492	(7,948)	21,544	835	22,380	29,492	(7,024)	22,468	1,240	23,707	-	923	923	405	1,328	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	476	-	476	-	476	476	-	476	-	476	-	-	-	-	-	27
28	Deferred Taxes - Vacation	(76)	-	(76)	-	(76)	(76)	-	(76)	-	(76)	-	-	-	-	-	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(5,511)	-	(5,511)	-	(5,511)	(5,511)	-	(5,511)	-	(5,511)	-	-	-	-	-	30
31	Total CCFT	24,381	(7,948)	16,434	835	17,269	24,381	(7,024)	17,357	1,240	18,597	-	923	923	405	1,328	31
FEDERAL TAXES:																	
32	CCFT - Prior Year Adjustment	26,372	3,120	29,492	(7,948)	21,544	26,372	3,120	29,492	(7,024)	22,468	-	-	-	923	923	32
33	FIT Capitalized Interest Adjustment	(1,166)	-	(1,166)	-	(1,166)	(1,166)	-	(1,166)	-	(1,166)	-	-	-	-	-	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	405,291	(120,604)	284,687	7,514	292,201	405,291	(120,604)	284,687	7,514	292,201	-	-	-	-	-	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	2,372	-	2,372	-	2,372	2,372	-	2,372	-	2,372	-	-	-	-	-	40
41	Subtotal Deductions	701,089	(136,006)	565,082	644	565,727	701,089	(136,093)	564,996	1,350	566,346	-	(86)	(86)	706	620	41
42	Taxable Income for FIT	399,738	40,441	440,179	22,488	462,667	399,738	50,884	450,622	26,141	476,763	-	10,443	10,443	3,653	14,096	42
43	Federal Income Tax	139,908	8,493	92,438	4,722	97,160	139,908	10,686	94,631	5,490	100,120	-	2,193	2,193	767	2,960	43
44	Federal Tax Credit	(2,647)	-	(2,647)	-	(2,647)	(2,647)	-	(2,647)	-	(2,647)	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-	(11,599)	11,599	-	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	(408)	163	(245)	-	(245)	(408)	163	(245)	-	(245)	-	-	-	-	-	46
47	Deferred Taxes - Vacation	(300)	120	(180)	-	(180)	(300)	120	(180)	-	(180)	-	-	-	-	-	47
48	ARAM	-	(26,616)	(26,616)	(5,114)	(31,731)	-	(21,001)	(21,001)	(1,200)	(22,201)	-	5,615	5,615	3,914	9,529	48
49	Deferred Taxes - Fixed Assets	(31,159)	(26,350)	(57,509)	(529)	(58,038)	(31,159)	(24,437)	(55,595)	(529)	(56,124)	-	1,914	1,914	(0)	1,914	49
50	Total Federal Income Tax	93,796	(32,592)	5,241	(921)	4,320	93,796	(22,870)	14,963	3,761	18,723	-	9,722	9,722	4,682	14,403	50

**Note 1:** Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**A**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed**  
**Electric Generation**  
 Rate Base - Attrition  
 (Thousands of Dollars)

**B**

Pacific Gas and Electric Company  
**2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision**  
**Electric Generation**  
 Rate Base - Attrition  
 (Thousands of Dollars)

**B-A**

Pacific Gas and Electric Company  
**2017 PG&E GRC (Difference)**  
**Electric Generation**  
 Rate Base - Attrition  
 (Thousands of Dollars)

Line No.	2017			2018			2019			Line No.
	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
<b>PLANT IN SERVICE</b>										
1	15,436,713	15,436,713	15,907,929	15,907,929	471,217	16,348,161	16,348,161	440,231		1
2	471,217	191,315	440,231	178,734	(12,580)	431,519	175,197	(3,537)		2
3	15,907,929	15,628,027	16,348,161	16,086,664	458,637	16,779,680	16,523,358	436,694		3
<b>WORKING CAPITAL</b>										
4	-	-	-	-	-	-	-	-		4
5	130,334	130,334	130,334	130,334	-	130,334	130,334	-		5
6	192,340	192,340	192,340	192,340	-	192,340	192,340	-		6
7	322,673	322,673	322,673	322,673	-	322,673	322,673	-		7
<b>TRA ADJUSTMENTS</b>										
8	28,388	28,354	28,388	28,388	34	28,388	28,388	-		8
9	11,516	11,341	7,627	9,571	(1,770)	7,627	7,627	(1,944)		9
10	400	395	400	400	4	400	400	-		10
11	40,304	40,091	36,415	38,360	(1,731)	36,415	36,415	(1,944)		11
<b>CUSTOMER ADVANCES</b>										
12	-	-	-	-	-	-	-	-		12
<b>DEFERRED TAXES</b>										
13	(14,906)	(15,478)	(14,906)	(14,906)	572	(14,906)	(14,906)	-		13
14	1,159,672	1,124,041	1,067,254	1,113,463	(10,578)	973,260	1,020,257	(93,206)		14
15	-	-	-	-	-	-	-	-		15
16	189,428	193,208	189,428	189,428	(3,781)	189,428	189,428	-		16
17	-	-	-	-	-	-	-	-		17
18	1,334,194	1,301,771	1,241,776	1,287,985	(13,786)	1,147,782	1,194,779	(93,206)		18
<b>DEPRECIATION RESERVE</b>										
19	9,157,116	9,157,116	9,566,513	9,566,513	409,398	9,987,926	9,987,926	421,412		19
20	553,496	276,748	569,740	284,870	8,122	585,206	292,603	7,733		20
21	(144,099)	(69,321)	(148,328)	(74,164)	(4,843)	(152,354)	(76,177)	(2,013)		21
22	9,566,513	9,364,543	9,987,926	9,777,220	412,676	10,420,778	10,204,352	427,132		22
23	5,370,199	5,324,477	5,477,548	5,382,492	58,016	5,570,209	5,483,316	100,824		23

## **Results of the RO models for GT&S**

**APPENDIX 1: TABLE 1**

Pacific Gas and Electric Company

2015 Gas Transmission and Storage Rate Case (2015 GT&S)

Results of Operations Summary at Proposed Rates - Attrition Year 2018

Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded

(Thousands of Dollars)

Line No.	Description	D.16-12-010 (Note 1) revised for The Tax Act (As Filed) (A)	D.16-12-010 (Note 1) revised for The Tax Act (Decision) (B)	Difference (C)=(B)-(A)	Line No.
REVENUE:					
1	Base Revenue Requirements	1,212,966	1,209,545	(3,421)	1
2	Plus Other Operating Revenue	2,871	2,871	0	2
3	Total Operating Revenue	<u>1,215,838</u>	<u>1,212,417</u>	<u>(3,421)</u>	3
OPERATING EXPENSES:					
4	Energy Costs	0	0	0	4
5	Production / Procurement	2,027	2,027	0	5
6	Storage	17,880	17,880	0	6
7	Transmission	518,544	518,544	0	7
8	Distribution	372	372	0	8
9	Customer Accounts	3,775	3,775	0	9
10	Uncollectibles	4,072	4,061	(11)	10
11	Customer Services	6,455	6,455	0	11
12	Administrative and General	101,188	101,188	0	12
13	Franchise Requirements	11,658	11,625	(33)	13
14	Amortization	0	0	0	14
15	Wage Change Impacts	0	0	0	15
16	Other Price Change Impacts	0	0	0	16
17	Other Adjustments	(79,976)	(81,006)	(1,030)	17
18	Subtotal Expenses:	<u>585,995</u>	<u>584,920</u>	<u>(1,075)</u>	18
TAXES:					
19	Superfund	0	0	0	19
20	Property	42,647	42,647	0	20
21	Payroll	12,389	12,389	0	21
22	Business	67	67	0	22
23	Other	162	162	0	23
24	State Corporation Franchise	6,366	6,156	(210)	24
25	Federal Income	48,789	46,553	(2,236)	25
26	Total Taxes	<u>110,421</u>	<u>107,974</u>	<u>(2,446)</u>	26
27	Depreciation	192,303	192,303	0	27
28	Fossil Decommissioning	0	0	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	<u>888,719</u>	<u>885,198</u>	<u>(3,521)</u>	30
31	Net for Return	327,119	327,219	100	31
32	Rate Base (Note 2)	4,253,822	4,255,121	1,299	32

(1) Decision 16-12-010 amounts include updates reflecting the 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

(2) The rate base amount does not reflect the penalty adjustment. See Appendix 1: Table 3 for penalty adjusted rate base.

**APPENDIX 1: TABLE 2**  
Pacific Gas and Electric Company  
2015 Gas Transmission and Storage Rate Case (2015 GT&S)  
Income Taxes at Proposed Rates - Attrition Year 2018  
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded  
(Thousands of Dollars)

Line No.	Description	D.16-12-010 (Note 1) revised for The Tax Act (As Filed) (B)	D.16-12-010 (Note 1) revised for The Tax Act (Decision) (C)	Difference (D)=(C)-(B)	Line No.
1	Revenues	1,215,838	1,212,417	(3,421)	1
2	O&M Expenses	585,995	584,920	(1,075)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	55,265	55,265	0	5
6	Subtotal	<u>574,578</u>	<u>572,231</u>	(2,346)	6
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charges	97,828	97,858	30	7
8	Fiscal/Calendar Adjustment	170	170	0	8
9	Operating Expense Adjustments	(5,205)	(5,205)	0	9
10	Capitalized Interest Adjustment	0	0	0	10
11	Removal Costs	35,232	35,232	0	11
12	Vacation Accrual Reduction	(773)	(773)	0	12
13	Capitalized Other	9,426	9,426	0	13
14	Subtotal Deductions	<u>136,679</u>	<u>136,709</u>	30	14
CCFT TAXES:					
15	State Operating Expense Adjustment	1,094	1,094	0	15
16	State Tax Depreciation - Declining Balance	0	0	0	16
17	State Tax Depreciation - Fixed Assets	308,141	308,141	0	17
18	State Tax Depreciation - Other	0	0	0	18
19	Capitalized Other	398	398	0	19
20	Repair Allowance	38,222	38,222	0	20
21	Subtotal Deductions	<u>484,533</u>	<u>484,563</u>	30	21
22	Taxable Income for CCFT	90,044	87,668	(2,376)	22
23	CCFT	7,960	7,750	(210)	23
24	State Tax Adjustment	0	0	0	24
25	Current CCFT	<u>7,960</u>	<u>7,750</u>	(210)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	97	97	0	27
28	Deferred Taxes - Vacation	(68)	(68)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(1,622)	(1,622)	0	30
31	Total CCFT	<u>6,366</u>	<u>6,156</u>	(210)	31
FEDERAL TAXES:					
32	CCFT - Prior Year	9,594	9,594	0	32
33	Federal Operating Expense Adjustment	346	346	0	33
34	Fed. Tax Depreciation - Declining Balance	0	0	0	34
35	Federal Tax Depreciation - SLRL	0	0	0	35
36	Federal Tax Depreciation - Fixed Assets	279,813	279,813	0	36
37	Federal Tax Depreciation - Other	0	0	0	37
38	Capitalized Other	398	398	0	38
39	Repair Allowance	38,222	38,222	0	39
40	Preferred Dividend Credit	50	50	0	40
41	Subtotal Deductions	<u>465,102</u>	<u>465,132</u>	30	41
42	Taxable Income for FIT	109,475	107,099	(2,376)	42
43	Federal Income Tax	22,990	22,491	(499)	43
44	Deferred Taxes - Reg Asset	0	0	0	44
45	ARAM	(3,274)	(5,012)	(1,737)	45
46	Deferred Taxes - Interest	73	73	0	46
47	Deferred Taxes - Vacation	(162)	(162)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	29,181	29,181	0	49
50	Total Federal Income Tax	<u>48,807</u>	<u>46,570</u>	(2,236)	50

(1) Decision 16-12-010 amounts include updates reflecting the 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**APPENDIX 1: TABLE 3**

Pacific Gas and Electric Company  
2015 Gas Transmission and Storage Rate Case (2015 GT&S)  
Ratebase - Attrition Year 2018

Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded  
(Thousands of Dollars)

Line No.	Description	D.16-12-010 (Note 1) revised for The Tax Act (As Filed)		D.16-12-010 (Note 1) revised for The Tax Act (Decision)		Difference		Line No.
		Full Year	WAVG Year	Full Year	WAVG Year	Full Year	WAVG Year	
		(A)	(B)	(C)	(D)	(E)=(C)-(A)	(F)=(D)-(B)	
<b>PLANT IN SERVICE</b>								
1	Beginning of Year	6,940,667	6,940,667	6,940,667	6,940,667	-	-	1
2	Net Additions	670,160	209,353	670,160	209,353	-	-	2
3	Total Plant	7,610,827	7,150,020	7,610,827	7,150,020	-	-	3
<b>WORKING CAPITAL</b>								
4	Material & Supplies - Fuel	-	-	-	-	-	-	4
5	Material & Supplies	29,846	29,846	29,846	29,846	-	-	5
6	Working Cash	36,265	36,265	36,265	36,265	-	-	6
7	Total Working Capital	66,110	66,110	66,110	66,110	-	-	7
<b>TRA ADJUSTMENTS</b>								
8	Capitalized Interest	4,694	4,694	3,810	4,252	(884)	(442)	8
9	Deferred Vacation	10,267	11,019	10,267	11,019	-	-	9
10	CIAC Deferral	216	216	216	216	-	-	10
11	Total Adjustments	15,177	15,928	14,293	15,486	(884)	(442)	11
12	CUSTOMER ADVANCES	18,770	18,770	18,770	18,770	-	-	12
<b>DEFERRED TAXES</b>								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	13
14	Accum Def Taxes - Fixed Assets	921,729	910,592	918,247	908,851	(3,482)	(1,741)	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	15
16	Accum Def ITC	5,902	5,902	5,902	5,902	-	-	16
17	Deferred Taxes-Other	-	-	-	-	-	-	17
18	Total Deferred Taxes	927,631	916,494	924,149	914,752	(3,482)	(1,741)	18
<b>DEPRECIATION RESERVE</b>								
19	Beginning of Year	1,952,489	1,952,489	1,952,489	1,952,489	-	-	19
20	Depreciation Expense	174,947	87,473	174,947	87,473	-	-	20
21	Net Salvage/Retirements	(76,221)	3,010	(76,221)	3,010	-	-	21
22	Total Depreciation Reserve	2,051,215	2,042,972	2,051,215	2,042,972	-	-	22
23	RATE BASE	4,694,498	4,253,822	4,697,097	4,255,121	2,598	1,299	23
24	D. 16-12-010 Penalty Adjustment		(658,220)		(598,354)		59,866	24
25	Penalty Adjusted Rate Base		3,595,602		3,656,768		61,166	25

(1) Decision 16-12-010 amounts include updates reflecting the 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

**APPENDIX 1: TABLE 4**  
**2015 GT&S - PG&E**  
**Revenue Requirement Impact of Rate Base Adjustment in 2015 and 2016**  
**Appendix G revised to include the PLR and Tax Act**  
**(Thousands of Dollars)**

		Total	2015	2016		
		688,502	379,325	309,177		
2016 Total Company Rate Base Adj - EOY						
Line No.		2015	2016	2017	2018	
	<b>Revenue Requirement Calculations:</b>	(A)	(B)	(C)	(D)	
1	Revenue Requirement [L9 + L10]	6,102	(44,555)	(88,808)	(76,059)	
2	Uncollectibles [L1 x Uncollectible Rate]	20	(145)	(288)	(261)	
3	Franchise Fees [L1 x Franchise Fee Rate]	57	(419)	(834)	(746)	
4	Subtotal [L2 + L3]	77	(563)	(1,122)	(1,006)	
5	Property Tax [(Prior Yr Net Plant x Property Tax % / 2) + (Current Yr Net Plant x Property Tax % / 2)]	0	(2,079)	(5,702)	(7,045)	
6	Income Taxes [L21]	15,167	310	(20,016)	(10,124)	
7	Depreciation [Depreciable Plant x 1/58 (WAVG Life)]	(1,706)	(7,931)	(11,871)	(11,871)	
8	Subtotal [L5 + L6 + L7]	13,460	(9,700)	(37,589)	(29,040)	
9	Operating Expenses [L4 + L8]	13,537	(10,263)	(38,711)	(30,046)	
10	Net for Return [L11 x L12]	(7,435)	(34,292)	(50,097)	(46,013)	
11	Wt Avg (WAVG) Rate Base [L13C]	(92,250)	(425,453)	(621,553)	(598,354)	
12	Rate of Return % [PG&E's Authorized Cost of Capital]	8.06%	8.06%	8.06%	7.69%	
<b>Income Tax Calculations:</b>						
13A	WAVG Rate Base [2015 & 2016 Rate Base Adjustment amortized down over 58 years]	(98,970)	(453,452)	(670,091)	(658,220)	
13B	Average Deferred Tax Adjustment [Schedule A: L31]	6,720	27,999	48,538	59,866	
13C	Adjusted WAVG RB [L13A + L13B]	(92,250)	(425,453)	(621,553)	(598,354)	
14	WAVG Preferred & Equity [PG&E's Authorized Cost of Capital - equity portion]	5.46%	5.46%	5.46%	5.39%	
15	Equity Earnings [L13C x L14]	(5,041)	(23,247)	(33,962)	(32,251)	
16	Property Tax Deduction [L5]	0	(2,079)	(5,702)	(7,045)	
17	Tax Repair Deduction [Years 2015 & 2016 Rate Base Adjustment x Auth. Tax Repair Deduction %]	(27,096)	(21,618)	848	848	
18	Subtotal Deductions [L16 + L17]	(27,096)	(23,697)	(4,854)	(6,197)	
19	Taxable Income [L15 - L18]	22,056	450	(29,108)	(26,054)	
20	Combined Tax Rate (Incl. NTG) [Tab FactorsAndRates: L11]	68.765%	68.765%	68.765%	38.857%	
21	Income Tax [L19 x L20]	15,167	310	(20,016)	(10,124)	
<b>Schedule A - Deferred Tax Calculations:</b>						
		2015	2016	2017	2018	
		(A)	(B)	(C)	(D)	
22	Tax Depreciation - 2015 & 2016 [L34 x Vintage Tax Depreciation %]	58,148	76,233	49,460	44,514	
23	Cummulative Tax Depreciation [Prior Year L23 + L22]	58,148	134,381	183,841	228,355	
24	WAVG Depreciable Plant In Service	98,970	459,992	688,502	688,502	
25	Book depreciation at 1/58 [L7]	1,706	7,931	11,871	11,871	
26	Less: Flow Back Book Depreciation [L33 x 1/58 (WAVG Life)]	(148)	(686)	(1,026)	(1,026)	
27	Adjusted Book Depreciation [L25 + L26]	1,559	7,245	10,844	10,844	
28	Cummulative Book Depreciation [Prior Year L28 + L27]	1,559	8,804	19,649	30,493	
29	Deferred Tax Expense [(L22 - L27) x Tab FactorsAndRates: L6]	19,806	24,146	13,515	7,071	
30	Cummulative Deferred Tax Balance [Prior Yr L30 + Current Yr L29]	19,806	43,952	57,467	64,538	
31	Averaged Cummulative Deferred Tax Balance [Prior Yr L30 + (Current Yr L29 x Tab FactorsAndRates: L4)]	6,720	27,999	48,538	59,866	
<b>Schedule B - Tax Basis Calculations:</b>						
		Total	2015	2016		
32	Depreciable Plant In Service [2016 Total Company Rate Base Adj - EOY]	688,502	379,325	309,177		
33	Less: Tax Basis Adjustments (Repairs & AFUDC Equity) [L17 + (L32 x AFUDC Equity %)]	59,521	32,793	26,729		
34	Adjusted Tax Basis [L32 - L33]	628,980	346,532	282,449		

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

AT&T	Downey & Brand	Pioneer Community Energy
Albion Power Company	East Bay Community Energy	Praxair
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	
	Energy Management Service	
Alta Power Group, LLC	Engineers and Scientists of California	Redwood Coast Energy Authority
Anderson & Poole	Evaluation + Strategy for Social Innovation	Regulatory & Cogeneration Service, Inc.
	GenOn Energy, Inc.	SCD Energy Solutions
Atlas ReFuel	Goodin, MacBride, Squeri, Schlotz & Ritchie	
BART	Green Charge Networks	SCE
	Green Power Institute	SDG&E and SoCalGas
Barkovich & Yap, Inc.	Hanna & Morton	
P.C. CalCom Solar	ICF	SPURR
California Cotton Ginners & Growers Assn	International Power Technology	San Francisco Water Power and Sewer
California Energy Commission	Intestate Gas Services, Inc.	Seattle City Light
California Public Utilities Commission	Kelly Group	Sempra Utilities
California State Association of Counties	Ken Bohn Consulting	Southern California Edison Company
Calpine	Keyes & Fox LLP	Southern California Gas Company
	Leviton Manufacturing Co., Inc. Linde	Spark Energy
Cameron-Daniel, P.C.	Los Angeles County Integrated Waste Management Task Force	Sun Light & Power
Casner, Steve	Los Angeles Dept of Water & Power	Sunshine Design
Cenergy Power	MRW & Associates	Tecogen, Inc.
Center for Biological Diversity	Manatt Phelps Phillips	TerraVerde Renewable Partners
City of Palo Alto	Marin Energy Authority	Tiger Natural Gas, Inc.
	McKenzie & Associates	
City of San Jose	Modesto Irrigation District	TransCanada
Clean Power Research	Morgan Stanley	Troutman Sanders LLP
Coast Economic Consulting	NLine Energy, Inc.	Utility Cost Management
Commercial Energy	NRG Solar	Utility Power Solutions
County of Tehama - Department of Public Works		Utility Specialists
Crossborder Energy	Office of Ratepayer Advocates	
Crown Road Energy, LLC	OnGrid Solar	Verizon
Davis Wright Tremaine LLP	Pacific Gas and Electric Company	Water and Energy Consulting Wellhead Electric Company
Day Carter Murphy	Peninsula Clean Energy	Western Manufactured Housing Communities Association (WMA)
		Yep Energy
Dept of General Services		
Don Pickett & Associates, Inc.		
Douglass & Liddell		