STATE OF CALIFORNIA GAVIN NEWSOM, *Governor*

PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE

January 23, 2019

Advice Letter 4053-G

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: Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2019

Dear Mr. Jacobson:

Advice Letter 4053-G is effective as of January 1, 2019. All balances in the accounts authorized for recovery are subject to audit, verification and adjustment.

Sincerely,

Edward Randolph

Edward Randolph
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

December 21, 2018

Advice 4053-G
(Pacific Gas and Electric Company ID U 39G)

Public Utilities Commission of the State of California

Subject **Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2019**

Purpose

Pacific Gas and Electric Company (PG&E) submits for approval by the California Public Utilities Commission (Commission or CPUC) revisions to PG&E's gas tariff schedules effective January 1, 2019.

Consistent with prior years, this Annual Gas True-Up (AGT) advice letter does not include the 2019 gas procurement-related revenue requirement changes, which are being submitted concurrently in PG&E's monthly core procurement advice letter.

Overview of Preliminary AGT

On November 1, 2018, PG&E submitted its AGT[1] Advice 4038-G, requesting approval to amortize forecast December 31, 2018 gas transportation balancing account balances in rates effective January 1, 2019. On December 13, 2018, the Energy Division approved Advice 4038-G, effective January 1, 2019.

This "Annual Gas True-Up: Consolidated Gas Rate Update" advice letter consolidates forecast end-of-year gas balancing account balances with final authorized gas revenue requirement changes previously approved by the CPUC. In order to provide a more accurate forecast, this advice letter updates the forecast balancing account balances that were provided in Advice 4038-G using November 30, 2018 recorded balances as the starting point. [2]

---

[1] The AGT is an annual process to update gas transportation balancing accounts as established in PG&E's 2005 Biennial Cost Allocation Proceeding (BCAP) Decision (D.) 05-06-029, p.10 and Finding of Fact 9.
[2] Advice 4038-G used September 30, 2018 recorded balances as the starting point for December 31, 2018 forecast balancing account balances.

In Advice 4038-G, PG&E provided a preliminary estimate of its 2019 gas transportation revenue requirements, which at the time were estimated to be $3,745 million. In this advice letter, PG&E proposes to recover its final authorized 2019 gas transportation revenue requirements totaling $3,769 million, which is a $183 million increase compared to revenue requirements in present rates. The 2019 gas transportation revenue requirements include end-user transportation costs, gas Public Purpose Program (PPP) surcharges (which were submitted for Commission approval in Advice 4037-G), and gas transmission and storage unbundled costs (See Table 1 below).

Table 1
Proposed Gas Transportation Revenue Requirements
Effective January 1, 2019
($ millions)[3]

Description	**Currently in Rates**	**Proposed**	**Change**
End-Use Gas Transportation	$3,107	$3,276	$170
Storage and Backbone Unbundled Costs	231	231	0
Gas PPP Surcharges [4]	248	262	14
Total Gas Transportation Revenue Requirements	**$3,586**	**$3,769**	**$183**

Attachment 1 summarizes the proposed 2019 gas transportation revenue requirements. Attachment 2 summarizes the forecast December 31, 2018 balances for gas transportation balancing accounts using recorded balances through November 30, 2018. The total December 31, 2018 gas transportation balancing account balances are projected to be undercollected by $364.4 million, as shown in Attachment 1, line 1, and Attachment 2, line 22. This represents a $36.7 million decrease in the gas transportation balancing account undercollections from those currently amortized in gas transportation rates. Finally, Attachments 3 through 5 provide illustrative rates and surcharges resulting from the amounts summarized in Attachments 1 and 2.

Background

As described in PG&E's Preliminary Statement C-*Gas Accounting Terms and Definitions*, Part 12.b, *Revision Dates*, the AGT updates the customer class charge components of transportation rates to recover all gas transportation-related balancing and memorandum account balances for costs that the Commission has authorized to be

[3] This table does not include 2019 gas procurement-related revenue requirement changes, which will be submitted concurrently in PG&E's monthly core procurement advice letter.
[4] Submitted for Commission approval in Advice 4037-G, which was submitted on October 31, 2018.

recovered in rates. PG&E determines the change in the customer class charge components of transportation rates as follows:

1) Forecasting the December 31, 2018 balance for each gas transportation balancing and memorandum account to be updated in the AGT based on the November 30, 2018 recorded balances plus a forecast of costs and revenues, including interest, through December 31, 2018; and

2) Calculating the customer class charge components by dividing the forecasted December 31, 2018 balancing account balance by PG&E's currently adopted BCAP throughput forecast (D. 10-06-035). Note that on September 14, 2017, PG&E submitted its 2018 Gas Cost Allocation Proceeding Application (A.) 17-09-006, requesting to update its throughput forecast among other things. That application is still pending before the Commission and is not reflected in this AGT.

Transportation Balancing Accounts Already Approved for Amortization in the 2019 AGT

This section describes: (1) the balancing accounts that will be amortized through this AGT advice letter; (2) the recent CPUC decisions impacting the balancing account balances; and (3) PG&E's proposals to recover the forecasted balances in rates, effective January 1, 2019.

Certain account balances are recovered in rates through the Core Fixed Cost Account (CFCA) and/or Noncore Customer Class Charge Account (NCA) rate components, as described below. For these accounts, PG&E will transfer the recorded December 31, 2018 balances to the appropriate subaccount of the CFCA and/or NCA, once the AGT is approved.

Core Fixed Cost Account – (Attachment 2, Lines 1-2)

The CFCA records authorized General Rate Case Phase I (GRC) gas distribution base revenue amounts (with credits and adjustments), certain other core transportation costs, and transportation revenue from core customers. The CFCA has three subaccounts:

(i) Distribution Cost subaccount recovers the core distribution base revenue requirements adopted in PG&E's GRC, including annual attrition adjustments, adjustments resulting from cost of capital proceedings, and other core distribution-related costs authorized by the Commission. The Distribution Cost subaccount is allocated to core customer classes in proportion to their adopted allocation of distribution base revenues;

(ii) Core Cost subaccount recovers non-distribution-related costs, such as the Self-Generation Incentive Program (SGIP) and the local transmission revenue requirements adopted by the Commission. The Core Cost subaccount is allocated to core transportation customers on an equal-cents-per-therm basis; and

(iii) Assembly Bill (AB) 32 Cost of Implementation Fee Core subaccount recovers the gas portion of California Air Resources Board's (ARB) AB 32 Cost of Implementation Fee, allocated to PG&E's applicable core transportation customers on an equal-cents-per-therm basis, as further described below.

The AGT includes a forecasted $246.9 million net undercollection in the CFCA, excluding the AB 32 Cost of Implementation (COI) Fee Core subaccount, which is described separately below. The net undercollection in the CFCA results from:

(i) A forecasted $235.6 million undercollection in the Distribution Cost subaccount; and

(ii) A forecasted $11.4 million undercollection in the Core Cost subaccount.

Noncore Customer Class Charge Account - (Attachment 2, Lines 3-4)

The NCA records noncore costs and revenues from noncore customers for programs such as SGIP which receive balancing account treatment. The NCA has three subaccounts:

(i) The Noncore subaccount recovers costs and balances from all noncore customers for non-distribution cost-related items and is allocated on an equal-cents-per-therm basis;

(ii) The Distribution subaccount recovers the noncore distribution portion of gas revenue requirements adopted in GRC decisions and other noncore distribution-related costs and balances approved by the Commission. It is allocated to noncore classes in proportion to their adopted allocation of distribution base revenues; and

(iii) The AB 32 Cost of Implementation Fee Noncore subaccount, which recovers the gas cost portion of the AB 32 cost of implementation fee, allocated to PG&E's applicable noncore transportation customers, as further described below.

The AGT includes a forecasted $14.9 million net overcollection in the NCA, excluding the AB 32 Cost of Implementation Fee Noncore subaccount, which is described separately below. The net overcollection in the NCA results from:

(i) A forecasted $10.6 million overcollection in the Noncore subaccount; and

(ii) A forecasted $4.3 million overcollection in the Distribution subaccount.

AB 32 Cost of Implementation Fee – (Attachment 2, Line 13)

As described above, the AB 32 COI Fee is recovered in two subaccounts: (1) the core subaccount of the CFCA recovers the gas cost portion of the AB 32 COI Fee allocated to core customers; and (2) the noncore subaccount of the NCA recovers the gas cost portion of the AB 32 COI Fee allocated to noncore customers. In accordance with D. 12-10-044 and Advice 3348-G, the AB 32 COI Fee is allocated to all non-exempt customers on an equal-cents-per-therm basis. As indicated in Advice 3348-G, the ARB provides PG&E with an invoice and a list of PG&E customers who pay the COI fee directly to the ARB. Customers paying the COI Fee directly to the ARB are exempt from paying for COI Fee costs through PG&E's rates. PG&E has updated the currently adopted volumes used to calculate PG&E's 2019 COI rates to reflect a reduction of the volumes associated with exempt customers. The AGT balance proposed to be amortized in 2019 rates consists of a forecasted $6.0 million net undercollection in the AB 32 Cost of Implementation Fee subaccounts.

Core Brokerage Fee Balancing Account (CBFBA) - (Attachment 2, Line 5)

The CBFBA ensures that variations between the adopted forecast brokerage fee revenue requirement credits in core transportation rates and actual brokerage fee revenues collected from core procurement customers will flow through core transportation rates. This account was adopted in PG&E's 2005 BCAP decision (D. 05-06-029). The AGT includes a forecasted $1.0 million undercollection in the CBFBA. The CBFBA balance is included in the rate component of the Core Cost subaccount of the CFCA.

Hazardous Substance Mechanism (HSM) - (Attachment 2, Line 6)

The HSM provides a uniform methodology for allocating costs and related recoveries associated with covered hazardous substance-related activities, including hazardous substance clean-up and litigation, and related insurance recoveries, as set forth in D. 94-05-020 (the original HSM decision) through the Hazardous Substance Cost Recovery Account (HSCRA). The Commission has approved an allocation of Hazardous Substance Mechanism costs on an equal-cents-per-therm basis[5]. This AGT forecasts a $91.5 million balance for collection in the HSCRA. Once allocated, the HSCRA balance is included in the rate component of the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA.

Balancing Charge Account (BCA) - (Attachment 2, Line 7)

The BCA records the revenue and costs associated with providing gas balancing service, including charges and credits, as described in gas Schedule G-BAL and

[5] See also gas Preliminary Statement Part AN.

Gas Rule 14. PG&E currently forecasts a $1.5 million undercollection in the BCA. The BCA balance is included in the rate component of the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA.

Customer Energy Efficiency Incentive Account (CEEIA) - (Attachment 2, Line 9)

The CEEIA records the gas portion of any Efficiency Savings Performance Incentive (ESPI) award authorized by the Commission to be recovered in rates. Interest does not accrue in this subaccount pursuant to D. 07-09-043. This AGT includes a forecasted $612 thousand undercollected balance, which will be recovered through the CEE Incentive rate component. The CEEIA is recovered from core and noncore customers in proportion to their adopted allocation of distribution base revenues.

As discussed in more detail below in the "Recent, Pending and Anticipated CPUC Proceedings and Advice Letters" section, PG&E's request of the ESPI award for the second part of 2016 and first part of 2017, as submitted in Advice 4044-G, is pending approval and therefore not reflected in this AGT submittal.

California Solar Initiative Thermal Program Memorandum Account (CSITPMA) - (Attachment 2, Line 10)

Advice 3093-G established the CSITPMA to record expenses incurred by PG&E for implementing the CSI Thermal Program authorized by D. 10-01-022. Customers who participate in the California Alternate Rates for Energy (CARE) or Family Electric Rate Assistance (FERA) Programs, customers who are currently exempt from funding the SGIP, and customers exempt pursuant to Public Utilities Code Section 2863(b)(4) are exempt from CSI Thermal Program charges. This AGT includes a forecasted $7.4 million undercollected balance in the CSITPMA, and will be recovered in the CSITPMA rate component, allocated on an equal-cents-per-therm basis (with exceptions noted above).

Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP) – (Attachment 2, Line 11)

The AMCDOP was approved by the Commission in D.11-04-031 (approving the Gas Accord V Settlement, and continued in PG&E's 2015 Gas Transmission and Storage (GT&S) rate case, D.16-06-056). The purpose of the AMCDOP is to record the difference in the revenue requirement associated with costs determined in other proceedings and the revenue requirements based on placeholder costs included in PG&E's GT&S filings. Examples of "other proceedings" are PG&E's GRC, the cost of capital proceedings, and the Pension Recovery Proceeding. The AMCDOP is governed by Gas Preliminary Statement Part CO, which specifies that the AMCDOP shall apply to all customer classes. According to the Preliminary Statement, 50% of the total costs are allocated to core customers and 50% to noncore customers through the customer class charge.

The 2017 GRC revenue requirements adopted in D. 17-05-013 include adopted administrative and general (A&G) costs, payroll taxes, common costs, revenue fees and uncollectibles (RF&U) that are different from those used as placeholders in calculating the 2018 GT&S revenue requirements in the 2015 GT&S rate case decision. In addition, the 2017 GRC decision also adopted different common cost allocation percentages for the year 2018 compared to those percentages used in the 2015 GT&S decision. As a result, the 2018 GT&S revenue requirements determined in the 2015 GT&S decision were revised to account for the cost and cost allocation differences and recorded in the AMCDOP for recovery in 2019. In addition, PG&E has reflected the 2018 cost of capital credit of $15.1 million. This AGT includes a forecast $38.2 million undercollected balance in the AMCDOP.

Non-Tariffed Products and Services Balancing Account (NTBA-G) - (Attachment 2, Line 12)

The NTBA-G is used to record the core customer share of revenues net of costs and income taxes associated with new Non-Tariffed Products and Services (NTP&S), pursuant to CPUC Affiliate Transaction Rule VII. Costs and revenues are tracked for appropriate disbursement of revenues, net of expense, to customers and shareholders via the 50/50 sharing mechanism as approved by D. 99-04-021. The NTBA-G does not apply to NTP&S in PG&E's existing NTP&S catalogue, which remains subject to other operating revenue treatment, consistent with D. 99-04-021. In Resolution G-3417, the Commission approved PG&E's proposal to offer the Mover Services Program; to recover costs and disburse net revenues through the NTBA-G; to transfer the balance at the end of the year from the NTBA-G to the CFCA; and to include it in the AGT submittal, in order to credit customer revenues pursuant to D. 99-04-021. If the balance at the end of the year for any product or service category is undercollected, no transfer will be made for that product or service category, and the balance for that product or service category will be reset to zero at the beginning of the year. PG&E forecasts a $351 thousand overcollected balance for this account, which will be transferred to the Distribution Cost subaccount of the CFCA.

Gas Pipeline Expense Reimbursement Balancing Account (GPERBA) – (Attachment 2, Line 14)

The GPERBA records PG&E's reimbursements to the Commission associated with implementing and complying with D. 12-12-030, up to $15 million. PG&E forecasts a balance of $302 thousand undercollection in this account. The balance in this account is recovered through the Core Cost subaccount of the CFCA and Noncore subaccount of the NCA at 59.5% and 40.5%, respectively.

Pension Contribution Balancing Account (PCBA) - (Attachment 2, Line 17)

The PCBA includes the revenue requirement associated with the difference, if any, between adopted pension contributions and (i) lower contributions for any reason or (ii) federally mandated higher contributions, with the difference to be refunded to or recovered from customers. PG&E's contribution to the pension plan have matched the amounts adopted in D. 06-06-014 and D. 07-03-044. As a result, PG&E does not expect that the PCBA will have a balance on December 31, 2018. Should it have a balance, it would be recovered through the Distribution Subaccounts of the CFCA and NCA.

Gas Transmission & Storage Revenue Sharing Mechanism (GTSRSM) – (Attachment 2, Line 18)

Originally adopted as part of the Gas Accord V Settlement Agreement, the GTSRSM records the difference between adopted noncore and unbundled revenue requirements and recorded noncore and unbundled revenues to be shared between customers and shareholders, as further described below. The GTSRSM consists of the following four subaccounts:

(i) The Backbone subaccount, which records the difference between the adopted unbundled backbone revenue requirement and the portion of backbone revenues allocated to core customers that are collected volumetrically and recorded backbone revenues, whether an over-collection or an under-collection, to be shared 50% to customers and 50% to shareholders.

(ii) The Local Transmission subaccount, which records the difference between the adopted noncore local transmission revenue requirement and recorded local transmission revenues, whether an over-collection or an under-collection, to be shared 75% to customers and 25% to shareholders.

(iii) The Storage subaccount, which records the difference between the adopted unbundled storage revenue requirement and recorded unbundled storage revenues, if an over-collection, to be shared 75% to customers and 25% to shareholders. PG&E is at risk for 100% of any net under-collections.

(iv) The Revenue Sharing subaccount, which records the difference between the customer portion of recorded total over- or under-collections, as determined in the above three subaccounts.

In accordance with Preliminary Statement Part CP, the balances in the first three subaccounts[6] are transferred to the Revenue Sharing subaccount as of September 30 of each year; and the Revenue Sharing subaccount is transferred in a 50-50 segmentation to the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA upon approval of the December AGT advice letter. This advice letter includes an $8.9 million overcollected balance in the GTSRSM.

Mobile Home Park Balancing Account – Gas (MHPBA) – (Attachment 2, Line 19)

The MHPBA records and recovers actual incurred costs of implementing the voluntary program to convert the gas master-meter/submeter service at mobile home parks and manufactured housing communities to direct service by PG&E, pursuant to D.14-03-021. Advice 3473-G provided that the disposition of the balance in the account shall be through the AGT, via the CFCA and NCA, or other venues as approved by the Commission. This AGT includes a forecast $15.8 million undercollected balance in the MHPBA. The balance is recovered through the Distribution Subaccounts of the CFCA and NCA.

Discussion of Recent CPUC Proceedings and Advice Letters

The following section highlights recent decisions and advice letter submittals that impact PG&E's gas transportation revenue requirements and rates submitted in the AGT:

Recent Decisions

Ex Parte Penalty (Attachment 2, line 8)

On May 3, 2018, the Commission issued a Final Revised Decision in its Ex Parte Order Instituting Investigation (I.15-11-015) which adopted a modified settlement and resulted in both non-financial and financial remedies. Under the terms of the Settlement, PG&E was ordered to forgo collection of $63.5 million in revenue requirements for the years 2018 ($31.75 million) and 2019 ($31.75 million) as determined in its 2015 GT&S rate case and implemented through the AGT advice submittal. As the Commission's Final Decision (D.18-04-014) was issued subsequent to PG&E's 2018 AGT advice letter, PG&E will forgo collection of the $63.5 million for 2018 and 2019 for rates effective January 1, 2019. The credit will be given back through the Core Cost Subaccount of the CFCA and the Noncore Subaccount of the NCA with an allocation based on the 2018 GT&S revenue responsibility by function (i.e., backbone, local transmission and storage).

[6] If the storage subaccount is undercollected as of September 30, the balance will be transferred to earnings.

Natural Gas Leak Abatement Program (Attachment 2, Lines 15-16)

On January 22, 2015, the CPUC opened Order Instituting Rulemaking 15-01- 008 to implement the provisions of Senate Bill (SB) 1371 (Statutes 2014, Chapter 525). SB 1371 requires the adoption of rules and procedures to minimize natural gas leakage from Commission-regulated natural gas pipeline facilities. On June 15, 2017, the Commission issued D. 17-06-015 which identified 26 Best Practices related to policies and procedures, recordkeeping, training, leak detection, leak repair, and leak prevention.

Additionally, D. 17-06-015 provides for the creation of three new PG&E accounts to record and recover the incremental costs associated with implementation of the 26 Best Practices. The Commission approved Advice 3855-G/G-A which: (1) established a New Environmental Regulations Balancing Account (NERBA) for incremental Natural Gas Leak Abatement Program expenditures; (2) created a Memorandum Account for incremental administrative costs associated with the Natural Gas Leak Abatement Program expenditures; and, (3) created a new Natural Gas Leak Abatement Program one-way balancing account for the costs of Pilot Projects and Research and Development activities.

Pursuant to Decision 17-16-015, PG&E submitted a Tier 3 advice letter with cost forecasts for each best practice on October 31, 2017. PG&E supplemented this advice letter on March 15, 2018, with the associated revenue requirements for the Natural Gas Leak Abatement Program which will be recorded to the NERBA and the NGLAPBA. The Commission adopted PG&E's revenue forecasts for the incremental costs of the 26 Best Practices implementation through Resolution G-3538, on October 11, 2018. PG&E has reflected the 2018 and 2019 natural gas leak abatement revenue requirement of $43 million in this AGT. Distribution-related costs will be recovered through the Distribution subaccounts of the CFCA and NCA. Transmission related costs will be recovered through the Core Cost subaccount of the CFCA and Noncore subaccount of the NCA.

Gas Transmission and Storage Internal Revenue Service Private Letter Ruling

In D. 16-12-010, Decision Regarding $850 Million Penalty Allocation for PG&E for Gas Pipeline Safety Enhancements, the Commission created a regulatory liability in the amount of $688.5 million ($379.3 million relating to capital costs incurred in 2015 and $309.2 million relating to capital costs incurred in 2016) as an offset to rate base without adjusting for the rate base impact of the corresponding deferred taxes. To address PG&E's concern that the approach adopted by the Commission could violate the normalization rules of the Internal Revenue Service (IRS), the Commission expressed its intention that PG&E comply with normalization rules and directed PG&E to establish a Tax Normalization Memorandum Account to track relevant costs.

On October 2, 2017, PG&E received a Private Letter Ruling (PLR) from the IRS concluding that the omission of the reduction in deferred income taxes violates the normalization requirements of the Internal Revenue Code. As provided for in D. 16-12-010, PG&E submitted Advice 3909-G on November 14, 2017, to increase its 2015-2018 GT&S revenue requirements. On July 18, 2018, the Commission approved PG&E's advice letter, but noted its direction to PG&E to submitt a Petition to Modify D.16-06-056 to reflect the lower corporate tax rate for 2018 in the Tax Cuts and Job Acts of 2017. Adjustments for 2018 will be reflected in customer rates upon approval of PG&E's Petition for Modification of Decision 16-06-056 (see GT&S tax reform section below for further details).

PG&E has reflected the 2015-2018 GT&S revenue requirement adjustments of $17.5 million as approved in Advice 3909-G, in the GT&S Late Implementation rate components based on the 2018 GT&S revenue requirement allocation by function (i.e., backbone, local transmission and storage).

2019 GRC Annual Adjustments (Attachment 1, Line 2)

On October 5, 2018, PG&E submitted Advice 4028-G/5401-E to implement D. 17-05-013 to: (1) include the GRC adopted 2019 increases in its gas distribution revenue requirement; and (2) update its 2019 RF&U. The Commission approved Advice 4028-G on November 6, 2018. The 2019 gas distribution attrition increase and effective RF&U[7] are included in Attachment 1, line 2.

Filing in Compliance with Administrative Law Judge Roscow's May 8, 2018 Email Ruling in the 2017 General Rate Case

On May 18, 2018, Administrative Law Judge (ALJ) Roscow issued an email ruling (the Ruling) in PG&E's 2017 GRC proceeding. The Ruling states that "PG&E appears to have confirmed that the 2017 revenue requirement authorized in D.17-05-[013] should have been $43.279 million lower, because PG&E should have removed that amount from the expense amounts that served as the basis for the settled-upon revenue requirement that was reviewed and adopted by the Commission in D.17-05-[013]." The Ruling directs PG&E to submitt a Tier 1 advice letter to "correct this oversight, and reduce its authorized revenue requirement accordingly, or propose a procedural alternate that achieves the same result."

On June 7, 2018, PG&E submitted Advice 3982-G/5306-E in compliance with the Ruling. PG&E proposed two calculations in the advice letter, one as requested by the Ruling and a second calculation. The second calculation, proposed a 2017 revenue reduction of $21.279 million, comprised of an $18 million reduction in depreciation expense and a $3.279 million reduction related to executive

[7] The RF&U included in this advice letter is 0.013370, as submitted in Advice 4020-G on September 27, 2018. The Commission approved Advice 4020-G on October 31, 2018.

compensation expense. Energy Division approved PG&E's Option 2 decrease of $21.279 million. PG&E was directed to include the $21.279 million reduction in its 2019 AET and AGT submittals. PG&E has included the gas portion of the adjustment, $5.623 million, in this AGT[8].

<u>Pending Decisions</u>

Tax Reform - *GRC*

On March 30, 2018, PG&E submitted a Petition for Modification (PFM) D.17-05-013 concerning PG&E's 2017 GRC, seeking to revise its 2018 and 2019 authorized revenue requirements to reflect the lower corporate tax rate set forth in the Tax Cuts and Jobs Act of 2017 (Tax Act). PG&E proposed to reflect the revised 2018 and 2019 gas revenue requirements in 2019 rates. In this advice letter, PG&E has not reflected the revenue requirement adjustment as this issue is pending before the Commission.

Tax Reform – *GT&S*

On March 30, 2018, PG&E submitted a PFM of D.16-06-056, as later modified by D.16-12-010, Decision Approving PG&E's 2015 Gas Transmission & Storage (GT&S) rate case, seeking to revise its 2018 authorized revenue requirements to reflect the lower corporate tax rate set forth in the Tax Act. Specifically, PG&E proposed to reduce the adopted 2018 revenue requirement by $58 million. PG&E proposed to reflect the lower 2018 gas revenue requirement in 2019 rates. In this advice letter, PG&E has not reflected the revenue requirement adjustment as this issue is pending before the Commission.

Efficiency Savings and Performance Incentive Mechanism (ESPI) – (Attachment 2, Line 9)

The ESPI mechanism was adopted on September 5, 2013, in D.13-09-023. In D.15 10-028, the Commission updated the timelines for ESPI review to comply with the new EE planning, budget, and review processes adopted in the same decision. The framework of the ESPI program was retained. The IOUs are required to submit an annual advice letter on September 1 of each year to claim their incentive awards.

On July 31, 2018, the Commission notified parties in R.13-11-005 that Commission staff will make changes to the 2018 savings Performance Statement for ESPI to address a dispute in underlying data and draft calculations. Subsequently, a revised Final 2018 ESPI Performance Statement Report was issued by the Commission on October 26, 2018. On November 20, 2018, PG&E submitted its Tier 3 ESPI advice letter (Advice 4044-G) requesting approval of PG&E's ESPI award. Based on the current approved electric/gas split which may be updated, the total request for both

[8] The $5.6 million credit is reflected in the Distribution subaccount of the CFCA and the Distribution subaccount of the NCA.

gas and electric is $11.5 million. The gas portion is $1.85 million. This advice letter is pending review and approval and therefore is not reflected in this submittal. PG&E will include the authorized amount in rates as soon as practical in its next rate update in 2019.

Greenhouse Gas (GHG) Natural Gas Costs and Revenue Return – (Attachment 1, Line 10)

On March 22, 2018, the Commission approved final decision D. 18-03-017 modifying D. 15-10-032 under Rulemaking 14-03-003. By this decision the Commission distributed GHG allowance proceeds solely to residential customers of the natural gas utilities and provided the necessary legal rationale for that decision, pursuant to the limited rehearing granted by D. 16-04-013. The Commission found that Public Utilities Code Section 453.5 does not apply to allocation of GHG allowance proceeds for the natural gas utilities. Pursuant to California Code of Regulations Chapter 17 Section 95893(d), the Commission adopted an allocation methodology that distributes GHG proceeds solely to residential natural gas customers on a non-volumetric basis.

In addition, the Commission ordered that the residential natural gas California Climate Credit must be distributed in April of each year. GHG compliance costs were included in rates beginning July of 2018. D. 18-03-017 required that the 2018 costs be amortized over 18 months. PG&E's 2019 forecasted greenhouse gas compliance and operational costs total $188.9 million.[9] The forecasted 2019 GHG proceeds of $129 million will be distributed to residential customers in their April 2019 bills. Additionally, PG&E has included Tables A-E as required by D.15-10-032 and D.18-03-017, in Attachment 6 of this advice letter. These tables detail the forecasted and recorded GHG costs, including the Outreach and Administrative expenses, allowance proceeds, and Compliance Obligation over time.

Gas Public Purpose Program Authorized Funding

This AGT incorporates gas PPP surcharge changes that were submitted in Advice 4037-G on October 31, 2018. The gas PPP surcharge rate impacts on customers are shown in Attachment 1.

Public Utilities Code Sections 890-900 and D. 04-08-010 authorize a gas surcharge rate to fund public purpose programs. The gas PPP Surcharge advice letter updates the natural gas PPP surcharge rates to fund authorized energy efficiency (EE), energy savings assistance program (ESA), Statewide Marketing Education and Outreach (SWME&O) (for EE and ESA), CARE, public-interest research, development and demonstration (RD&D) programs and Board of Equalization (BOE) administrative costs.

[9] Includes $57.8 million undercollection from 2018.

The gas PPP surcharges proposed include:

1) Total gas PPP authorized program funding of $161.2 million for EE, ESA, CARE administrative expenses, RD&D, BOE administrative costs and SWME&O administrative costs. This represents a $1.6 million increase from 2018;

2) Amortization over 12 months of forecasted December 31, 2018 balances in the PPP surcharge balancing accounts totaling a $25.6 million overcollection. This represents an $2.8 million increase from 2018; and

3) A projected 2019 CARE revenue shortfall of $126.4 million, which represents a $9.6 million increase from the forecasted 2018 CARE customer discount. This shortfall is included in the PPP-CARE portion of the gas PPP surcharge rates for 2019 and accounted for as a reduction of net transportation revenue requirement in rates for a zero-sum impact on the total gas revenue requirement.

Gas Transmission and Storage Rates

On November 17, 2017, PG&E filed A. 17-11-009, *2019 Gas Transmission & Storage Rate Case*. PG&E requested a revenue requirement of $1.589 billion, an increase of $357 million over the 2018 authorized GT&S revenue requirement. A proposed decision is not anticipated prior to year end, therefore PG&E is including the 2018 authorized revenue requirements in rates on January 1, 2019, and until a decision is reached in the 2019 GT&S Rate Case.

The following table shows total annual 2018 revenue requirements authorized by D. 16-12-010, which will be held constant in 2019. A portion of the backbone and the storage revenue requirements shown below are recovered in PG&E's core procurement rates and from Core Transport Agents and are not included in the revenue requirement tables or rates provided in this advice letter. Recovery of these portions of the backbone and storage revenue requirements shown below will occur in PG&E's monthly procurement advice letters effective during 2019.

Annual 2019 Gas Transmission and Storage Revenue Requirements

($ thousands)

Total Annual GT&S Revenue Requirements	GT&S 2018
Total Backbone	$347,453
Total Local Transmission	792,339
Total Storage	90,651
Total Customer Access	2,507

Charge	
Total GT&S[10]	$1,232,950

In addition to these 2019 revenue requirements, in this advice letter, PG&E will include $176.7 million[11] in rates on January 1, 2019 related to the net undercollection.

Gas Cost Allocation Proceeding

On September 14, 2017, PG&E filed A. 17-09-006, *2018 Gas Cost Allocation Proceeding*. PG&E requested adoption of an updated throughput and customer forecast, updated cost allocation, updated EG CPUC Fee, NGV Compression Cost, and Core Brokerage Fee components, and changes to its residential gas rate design. A final decision has not yet been approved, therefore, the GCAP-related allocations and rate designs included in this 2019 AGT remain those authorized in PG&E's 2010 BCAP (D.10-06-035).

Confidentiality

As permitted by D. 15-10-032, this document contains CONFIDENTIAL information described in Declaration Supporting Confidential Designation, dated December 20, 2018.

Protests

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than January 10, 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, 4th Floor
San Francisco, California 94102

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

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

[10] Totals may not tie due to rounding.
[11] See line 21 of Attachment 1. Per D. 16-06-056 and D.16-12-010, the net undercollection is to be collected in rates over 36 months, from August 1, 2016 through July 31, 2019. PG&E will remove the undercollection from rates on August 1, 2019.

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 1 submittal be approved effective January 1, 2019.

Changes to core gas transportation rates will be incorporated into the monthly core procurement advice submittal for rates effective January 1, 2019.

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.09-05-026, R.02-10-001, A.13-12-012, A.15-09-001, A.13-09-015, and R.14-03-003. 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

Attachment 1: 2019 Revenue Requirements
Attachment 1A: 2019 Revenue Requirements Allocation to Core/Noncore/Unbundled
Attachment 2: Balancing Account Forecast Summary
Attachment 3: Average End-User Gas Transportation Rates and Public Purpose Program Surcharges
Attachment 4: Summary of Rates by Class by Major Elements
Attachment 5: Allocation of Gas End-Use Transportation Revenue Requirements and Public Purpose Program Surcharge Revenues across Classes
Attachment 6: Natural Gas GHG Tables
Public Attachment 6:
Table A: Forecast Revenue Requirement
Table C: GHG Allowance Proceeds
Table D: GHG Outreach and Administrative Expense
Table E: Compliance Obligation Over Time
Confidential Attachment 6:
Table B: Recorded GHG Costs
PG&E's 2019 Natural Gas GHG Limit
Attachment 7: Confidentiality Declaration
Attachment 8 Tariffs

cc: 2009 Biennial Cost Allocation Proceeding (BCAP) (A.09-05-026) (Public Version)
Gas PPP Surcharge (R.02-10-001) (Public Version)
2015 Gas Transmission and Storage Proceeding (A.13-12-012) (Public Version)
2017 GRC Phase I (A.15-09-001) (Public Version)
AB 32 Natural Gas Supplier Cost Recovery (A.13-09-015) (Public Version)
Greenhouse Gas Natural Gas OIR (R.14-03-003) (Public Version)
Eugene Cadenasso, Energy Division (Public and Confidential Versions)

California Public Utilities Commission

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 G)

Utility type:
- [ ] ELC
- [x] 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) #: 4053-G

Tier Designation: 1

Subject of AL: Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2019

Keywords (choose from CPUC listing): Compliance, Agreements

AL Type: [ ] Monthly [ ] Quarterly [ ] Annual [x] One-Time [ ] Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:
D.05-06-029

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? [x] Yes [ ] No

If yes, specification of confidential information: Yes. See the Attached Matrix in Attachment 7.
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: Kimberly Chang, (415)972-5472

Resolution required? [ ] Yes [x] No

Requested effective date: 1/1/19

No. of tariff sheets: 23

Estimated system annual revenue effect (%): 3,769 Million

Estimated system average rate effect (%): See Advice Letter

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: Gas Preliminary Statement B, Gas Preliminary Statement C, Gas Rate Schedule G-EG, G-LNG, G-NGV4, G-NT, G-WSL,

Service affected and changes proposed[1]: N/A

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

[1]Discuss in AL if more space is needed.

Clear Form

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

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

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

Clear Form

ATTACHMENT 1

PACIFIC GAS AND ELECTRIC COMPANY
JANUARY 1, 2019 RATE CHANGE

2018 ANNUAL END-USE TRANSPORTATION, GAS TRANSMISSION AND STORAGE REVENUE REQUIREMENTS, AND PUBLIC PURPOSE PROGRAMS AUTHORIZED FUNDING
($ THOUSANDS)

		A	B	C	D	E	
Line No.		**Present in Rates as of 7/1/18**	**Proposed as of 1/1/2019**	**Total Change**	**Core**	**Noncore / Unbundled**	Line No.
	END-USE GAS TRANSPORTATION						
1	Gas Transportation Balancing Accounts	401,033	364,357	(36,676)	10,480	(47,157)	1
2	GRC Distribution Base Revenues (includes distribution portion of Cost of Capital)	1,825,859	1,921,788	95,929	92,586	3,343	2
3	Pension - Distribution	34,290	34,290	-	-	-	3
4	Pension - Gas Transmission & Storage	12,949	12,949	-	-	-	4
5	Self Generation Incentive Program Revenue Requirement	12,990	12,990	-	-	-	5
6	CPUC Fee	7,837	7,837	-	-	-	6
7	Core Brokerage Fee Credit	(6,583)	(6,583)	-	-	-	7
8	Greenhouse Compliance Operational Cost (excluding RF&U)	13,451	19,428	5,977	2,357	3,620	8
9	Greenhouse Compliance Cost (excluding RF&U)	92,599	167,734	75,135	62,162	12,974	9
10	Greenhouse Compliance Revenue Return (including RF&U)	(147,317)	(128,831)	18,486	18,486	-	10
11	Less CARE discount recovered in PPP surcharge from non-CARE customers	(116,811)	(126,435)	(9,624)	(9,624)	-	11
12	RF&U	5,102	7,651	2,549	2,962	(413)	12
13	Total Transportation RRQ with Adjustments and Credits	2,135,399	2,287,175	151,776	179,409	(27,634)	13
14	Procurement-Related G-10 Total	(664)	(650)	14	13	-	14
15	Procurement-Related G-10 Total Allocated	664	650	(14)	(5)	(8)	15
16	Total Transportation Revenue Requirements Reallocated	2,135,399	2,287,175	151,776	179,417	(27,642)	16
	Gas Transmission & Storage (GT&S) Transportation Revenue Requirements (RRQ)						
17	Local Transmission	792,339	792,339	-	-	-	17
18	Customer Access	2,507	2,507	-	-	-	18
19	Total GT&S Transportation RRQ	794,846	794,846	-	-	-	19
20	2015 GT&S Late Implementation						20
21	Local Transmission	176,147	189,574	13,427	9,054	4,373	21
22	Backbone	5,316	9,297	3,981	1,480	2,501	22
23	Storage	(4,728)	(4,651)	77	65	12	23
24	Total 2015 GT&S Late Implementation	176,735	194,220	17,485	10,599	6,886	24
25	**Total End-Use Gas Transportation RRQ**	**3,106,980**	**3,276,241**	**169,262**	**190,016**	**(20,756)**	25
	PUBLIC PURPOSE PROGRAMS (PPP) FUNDING						
26	Energy Efficiency	68,030	67,877	(153)	(138)	(15)	26
27	Energy Savings Assistance	75,703	77,547	1,844	1,660	185	27
28	Research and Development and BOE/CPUC Admin Fees	11,098	11,221	123	167	(46)	28
29	CARE Administrative Expense	3,696	3,737	41	57	(17)	29
30	Statewide Marketing, Education & Outreach	1,139	854	(285)	(256)	(29)	30
31	Total Authorized PPP Funding	159,666	161,236	1,570	1,490	78	31
32	PPP Surcharge Balancing Accounts	(28,450)	(25,636)	2,814	4,240	(1,426)	32
33	CARE discount recovered from non-CARE customers	116,811	126,435	9,624	6,334	3,290	33
34	**Total PPP Required Funding**	**248,027**	**262,035**	**14,008**	**12,064**	**1,942**	34
	GT&S UNBUNDLED COSTS						
35	Backbone Transmission	217,083	217,083	-	-	-	35
36	Storage	13,783	13,783	-	-	-	36
37	**Total GT&S Unbundled**	**230,866**	**230,866**	**-**	**-**	**-**	37
38	**TOTAL REVENUE REQUIREMENTS**	**3,585,873**	**3,769,142**	**183,270**	**202,081**	**(18,813)**	38

Notes:
A positive balance represents an under-collection. A negative balance represents an over-collection.
Some numbers may not add precisely due to rounding.

ATTACHMENT 1A

PACIFIC GAS AND ELECTRIC COMPANY
JANUARY 1, 2019 RATE CHANGE

2018 ANNUAL END-USE TRANSPORTATION, GAS TRANSMISSION AND STORAGE REVENUE REQUIREMENTS, AND PUBLIC PURPOSE PROGRAMS AUTHORIZED FUNDING ALLOCATION TO CORE/NONCORE/UNBUNDLED
($ THOUSANDS)

Line No.		Proposed as of 1/1/2019	Core	Noncore / Unbundled	Line No.
	END-USE GAS TRANSPORTATION				
1	Gas Transportation Balancing Accounts	364,357	323,866	40,491	1
2	GRC Distribution Base Revenues	1,921,788	1,854,883	66,905	2
3	Pension - Distribution	34,290	33,096	1,194	3
4	Pension - Gas Transmission & Storage	12,949	8,221	4,728	4
5	Self Generation Incentive Program Revenue Requirement	12,990	5,149	7,841	5
6	CPUC Fee	7,837	4,808	3,028	6
7	Core Brokerage Fee Credit	(6,583)	(6,583)	-	7
8	Greenhouse Compliance Obligation Cost (excluding RF&U)	19,428	7,662	11,766	8
9	Greenhouse Compliance Cost (excluding RF&U)	167,734	136,322	31,412	9
10	Greenhouse Compliance Revenue Return (excluding RF&U)	(128,831)	(128,831)	-	10
11	Less CARE discount recovered in PPP surcharge from non-CARE customers	(126,435)	(126,435)	-	11
12	FF&U	7,651	6,383	1,268	12
13	Total Transportation RRQ with Adjustments and Credits	2,287,175	2,118,541	168,633	13
14	Procurement-Related G-10 Total	(650)	(650)	-	14
15	Procurement-Related G-10 Total Allocated	650	257	394	15
16	Total Transportation Revenue Requirements Reallocated	2,287,175	2,118,147	169,026	16
	Gas Transmission & Storage (GT&S) Transportation Revenue Requirements (RRQ)				
17	Local Transmission	792,339	536,850	255,490	17
18	Customer Access	2,507	-	2,507	18
19	Total GT&S Transportation RRQ	794,846	536,850	257,997	19
20	2015 GT&S Late Implementation				20
21	Local Transmission	189,574	130,613	58,961	21
22	Backbone	9,297	(284)	9,581	22
23	Storage	(4,651)	6,839	(11,490)	23
24	Total 2015 GT&S Late Implementation	194,220	137,168	57,052	24
25	**Total End-Use Gas Transportation RRQ**	**3,276,241**	**2,792,165**	**484,075**	25
	PUBLIC PURPOSE PROGRAMS (PPP) FUNDING				
26	Energy Efficiency	67,877	61,078	6,799	26
27	Energy Savings Assistance	77,547	69,780	7,767	27
28	Research and Development and BOE/CPUC Admin Fees	11,221	6,516	4,704	28
29	CARE Administrative Expense	3,737	2,026	1,710	29
30	Statewide Marketing, Education & Outreach	854	768	86	30
31	Total Authorized PPP Funding	161,236	140,169	21,066	31
32	PPP Surcharge Balancing Accounts	(25,636)	(15,076)	(10,560)	32
33	CARE discount recovered from non-CARE customers	126,435	68,565	57,869	33
34	**Total PPP Required Funding**	**262,035**	**193,659**	**68,376**	34
	GT&S UNBUNDLED COSTS				
35	Backbone Transmission	217,083	-	217,083	35
36	Storage	13,783	-	13,783	36
37	**Total GT&S Unbundled**	**230,866**	**-**	**230,866**	37
38	**TOTAL REVENUE REQUIREMENTS**	**3,769,142**	**2,985,824**	**783,316**	38

Notes:
A positive balance represents an under-collection. A negative balance represents an over-collection.
Some numbers may not add precisely due to rounding.

ATTACHMENT 2

PACIFIC GAS AND ELECTRIC COMPANY
JANUARY 1, 2019 RATE CHANGE
BALANCING ACCOUNT FORECAST SUMMARY

($ THOUSANDS)

Line No.		Balance	Allocation		Balance [1]	Allocation		Line No.
		Nov. 2018 Recorded Dec. 2018 Forecast	Core	Noncore	Nov. 2017 Recorded Dec. 2017 Forecast	Core	Noncore	
		A	B	C	A	B	C	
	GAS TRANSPORTATION BALANCING ACCOUNTS							
1	Core Fixed Cost Account (CFCA) - Distribution Cost Subaccount	$235,566	$235,566	$0	$218,650	$218,650	$0	1
2	CFCA - Core Cost Subaccount	$11,370	$11,370	$0	$13,122	$13,122	$0	2
3	Noncore Customer Class Charge Account (NCA) - Noncore Subaccount	($10,586)	$0	($10,586)	$2,409	$0	$2,409	3
4	NCA - Distribution Subaccount	($4,282)	$0	($4,282)	($3,530)	$0	($3,530)	4
5	Core Brokerage Fee Balancing Account	$1,030	$1,030	$0	$1,113	$1,113	$0	5
6	Hazardous Substance Mechanism	$91,470	$36,073	$55,396	$83,469	$32,918	$50,551	6
7	Balancing Charge Account	$1,489	$587	$902	482	$190	$292	7
8	GT&S Ex Parte Penalty	($63,500)	($38,322)	($25,178)	-	$0	$0	8
9	Customer Energy Efficiency Incentive Recovery Account - Gas	$612	$607	$5	182	$180	$2	9
10	California Solar Initiative Thermal Program Memoradum Account	$7,358	$4,350	$3,008	6,722	$3,983	$2,740	10
11	Adjustment Mechanism of Costs Determined in Other Proceedings	$37,952	$18,976	$18,977	49,576	$24,788	$24,788	11
12	Non-Tariffed Products and Services Balancing Account	($351)	($351)	$0	(131)	($131)	$0	12
13	AB 32 Cost of Implementation Fee	$5,976 **(2)**	$2,981	$2,994	$6,226	$3,790	$2,435	13
14	Gas Pipeline Expense Reimbursement Balancing Account	$302	$180	$122	3,323	$1,977	$1,346	14
15	Natural Gas Leak Abatement Program Balancing Account	$4,689	$3,974	$715	-	$0	$0	15
16	New Environmental Regulations Balancing Account	$38,300	$36,000	$2,300	-	$0	$0	16
17	Pension Contribution Balancing Account	$0	$0	$0	$0	$0	$0	17
18	GT&S Revenue Sharing Mechanism	($8,867) **(3)**	($4,433)	($4,433)	12,767	$6,384	$6,384	18
19	Mobile Home Park Balancing Account	$15,829	$15,278	$551	6,653	$6,422	$232	19
20	**Subtotal Transportation Balancing Accounts**	**$364,357**	**$323,866**	**$40,491**	**$401,033**	**$313,386**	**$87,649**	20
	PUBLIC PURPOSE PROGRAM (PPP) SURCHARGE BALANCING ACCOUNTS (4)							
21	PPP-Energy Efficiency	($4,064)	($3,657)	($407)	($11,345)	($10,208)	($1,136)	21
22	PPP-Low Income Energy Efficiency	$795	$716	$80	$39	$35	$4	22
23	PPP-Research Development and Demonstration	($128)	($75)	($54)	($258)	($147)	($111)	23
24	California Alternate Rates for Energy Account	($22,239)	($12,060)	($10,179)	($16,886)	($8,996)	($7,891)	24
25	**Subtotal Public Purpose Program Balancing Accounts**	**($25,636)**	**($15,076)**	**($10,560)**	**($28,450)**	**($19,316)**	**($9,134)**	25
26	**TOTAL BALANCING ACCOUNTS**	**$338,721**	**$308,790**	**$29,931**	**$372,583**	**$294,070**	**$78,513**	26

Footnotes:

1. These balances are the forecasted balances as of December 2017. The December 2017 ending balances that were provided in the 2018 AGT AL 3919-G were the forecasted balances (based on recorded balances as of November 2017 with a forecast of December 2017 activity).
2. This amount reflects the total forecast balance of the AB 32 Cost of Implementation Fee Core subaccount in the CFCA and the Noncore subaccount of the NCA. The total forecast balance is allocated on an equal-cents-per therm basis.
3. The balance shown is the September 30, 2018 recorded balance, which will be transferred evenly (50/50) to the CFCA and NCA after the approval of the AGT advice letter.
4. The PPP-related balances (based on Sept 2018 recorded) were included in the 2019 PPP Gas Surcharge filed in AL 4037-G on October 31, 2018.

Notes:

A positive balance represents an under-collection. A negative balance represents an over-collection.
Some numbers may not add precisely due to rounding.

ATTACHMENT 3
EXECUTIVE SUMMARY
PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2019 Dec AGT Filing

Class Average Transportation (Including PPP Surcharge) Rates ($/th) (1) (2) (3)

Line No.	Customer Class	7/1/2018 Implementation of GHG Cost Recovery and Pension Reduction	Proposed Rates 1/1/2019	$ Change	% Change
1	**TRANSPORT ONLY—RETAIL CORE (5)**				
2	Residential Non-CARE (4)	*$1.219*	*$1.294*	$0.074	6.1%
3	Small Commercial Non-CARE(4)	*$0.778*	*$0.821*	$0.042	5.5%
4	Large Commercial	*$0.555*	*$0.579*	$0.025	4.4%
5	Uncompressed Core NGV	*$0.412*	*$0.426*	$0.014	3.5%
6	Compressed Core NGV	*$1.827*	*$1.902*	$0.074	4.1%
7	**TRANSPORT ONLY—RETAIL NONCORE - NONCOVERED ENTITIES (5)**				
8	Industrial – Distribution	*$0.351*	*$0.376*	$0.024	7.0%
9	Industrial – Transmission	*$0.199*	*$0.213*	$0.014	7.0%
10	Industrial – Backbone	*$0.088*	*$0.103*	$0.016	18.0%
11	Uncompressed Noncore NGV – Distribution	*$0.337*	*$0.360*	$0.024	7.0%
12	Uncompressed Noncore NGV – Transmissic	*$0.184*	*$0.197*	$0.013	7.0%
13	Electric Generation – Distribution/Transmissi	*$0.156*	*$0.168*	$0.012	8.0%
14	Electric Generation – Backbone	*$0.053*	*$0.068*	$0.015	28.2%
15	**TRANSPORT ONLY—RETAIL NONCORE - COVERED ENTITIES (6)**				
16	Industrial – Distribution	*$0.325*	*$0.328*	$0.003	0.8%
17	Industrial – Transmission	*$0.173*	*$0.165*	($0.008)	-4.6%
18	Industrial – Backbone	*$0.062*	*$0.056*	($0.006)	-9.8%
19	Uncompressed Noncore NGV – Distribution	*$0.311*	*$0.313*	$0.002	0.6%
20	Uncompressed Noncore NGV – Transmissic	*$0.158*	*$0.149*	($0.009)	-5.7%
21	Electric Generation – Distribution/Transmissi	*$0.130*	*$0.120*	($0.009)	-7.2%
22	Electric Generation – Backbone	*$0.027*	*$0.020*	($0.007)	-25.1%
23	**TRANSPORT ONLY—WHOLESALE (6)**				
24	Alpine Natural Gas (T)	*$0.126*	*$0.117*	($0.009)	-7.4%
25	Coalinga (T)	*$0.126*	*$0.117*	($0.009)	-7.3%
26	Island Energy (T)	*$0.137*	*$0.128*	($0.009)	-6.7%
27	Palo Alto (T)	*$0.124*	*$0.114*	($0.009)	-7.5%
28	West Coast Gas – Castle (D)	*$0.317*	*$0.321*	$0.004	1.2%
29	West Coast Gas – Mather (D)	*$0.374*	*$0.382*	$0.008	2.2%
30	West Coast Gas – Mather (T)	*$0.127*	*$0.118*	($0.009)	-7.3%

1) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable), distribution costs (where applicable), and AB32 Cost of Implementation Fee (wholesale and certain large customers are directly billed by the Air Resource board, and are exempt from PG&E's AB32 COI rate component of $0.00104 per therm). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.

2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

3) Rates are rounded to 3 decimals for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

4) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.

5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.04781 and Operational Cost component of $0.00268

6) Covered Entities within classes and the wholesale class (i.e.customers that currently have a direct obligation to pay for allowances directly to the Air Resources Board) will see a line item credit on their bill equal to the GHG Compliance Cost $0.04781 per therm times their monthly billed volumes.

Attachment 4
PACIFIC GAS AND ELECTRIC COMPANY
JANUARY 1, 2019 DEC AGT FILING
SUMMARY OF RATES (excluding procurement) BY CLASS BY MAJOR ELEMENTS
($/th; Annual Class Averages)(9)

		Core Retail					Noncore Retail						
		Non-CARE			G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Sml Com.	Lg. Comm.	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.18988	$.18988	$.18988	$.18988	$.18988	$.08286	$.08286	$.00000	$.08286	$.08286	$.08286	$.00000
2	Self Generation Incentive Program	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180	$.00180
3	CPUC Fee (3)	$.00168	$.00168	$.00168	$.00168	$.00168	$.00168	$.00168	$.00168	$.00168	$.00168	$.00007	$.00007
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104	$.00104
5	AB32 Greenhouse Gas Compliance & Obligation Cost	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049
6	Balancing Accounts (2)	$.12869	$.07244	$.03295	$.02139	$.22000	$.00334	$.00888	$.01327	$.00334	$.00924	$.00735	$.01139
7	**2015 GT&S Late Implementation Shortfall Amortization**	$.04983	$.04983	$.04983	$.04983	$.04983	$.01920	$.01920	($.00044)	$.01920	$.01920	$.01920	($.00044)
8	GT&S Pension	$.00284	$.00284	$.00284	$.00284	$.00284	$.00128	$.00128	$.00040	$.00128	$.00128	$.00128	$.00040
9	Distribution - Annual Average (6)	$.77685	$.34880	$.14890	$.07780	$1.35598	$.16614	$.01024		$.16614		$.00321	$.00321
10	**VOLUMETRIC RATE - Average Annual**	$1.20311	$.71881	$.47942	$.39674	$1.87355	$.32785	$.17749	$.06824	$.32785	$.16760	$.16731	$.06795
11	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.05888	$.00449	$.00120		$.00436	$.00092	$.00074	$.00436	$.00092	$.00063	$.00019
12	**CLASS AVERAGE TRANSPORTATION RATE**	$1.20311	$.77769	$.48390	$.39794	$1.87355	$.33221	$.17841	$.06899	$.33221	$.16852	$.16794	$.06814
13	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.09047	$.04319	$.09542	$.02811	$.02811	$.04351	$.03439	$.03439	$.02811	$.02811		
14	**END-USE RATE (7)**	$1.29358	$.82088	$.57932	$.42605	$1.90166	$.37572	$.21280	$.10338	$.36032	$.19663	$.16794	$.06814

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
15	Local Transmission (1)	$.08286	$.08286	$.08286	$.08286	$.08286	$.08286	$.08286
16	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXCEMPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENTS						
17	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
18	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
19	AB32 Greenhouse Gas Compliance & Obligation Cost	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049	$.05049
20	Balancing Accounts (2)	$.00744	$.00744	($.00202)	$.00744	$.00744	$.00744	$.00030
21	2015 GT&S Late Implementation Shortfall Amortization	$.01920	$.01920	$.01920	$.01920	$.01920	$.01920	$.01920
22	GT&S Pension	$.00128	$.00128	$.00128	$.00128	$.00128	$.00128	$.00128
23	Distribution - Annual Average			$.27370				$.20670
24	**VOLUMETRIC RATE - Average Annual**	$.16127	$.16127	$.42552	$.16127	$.16127	$.16127	$.36083
25	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00350	$.00093	$.00454	$.00454	$.01464	$.00317	$.00787
26	**CLASS AVERAGE TRANSPORTATION RATE**	$.16477	$.16220	$.43006	$.16581	$.17592	$.16444	$.36870
27	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	Wholesale Customers Exempt from Public Purpose Program Surcharge						
28	**END-USE RATE**	$.16477	$.16220	$.43006	$.16581	$.17592	$.16444	$.36870
29	**GHG COMPLIANCE COST EXEMPTION(9)**	$.04781	$.04781	$.04781	$.04781	$.04781	$.04781	$.04781
30	**END-USE RATE EXCLUDING GHG COMPLIANCE**	$.11696	$.11439	$.38225	$.11800	$.12811	$.11663	$.32089

NOTES

(1) Adopted in Decision 16-12-010 filed with Advice Letter 3788-G Attachment 6 Appendix J Table 22

(2) Based on November recorded balances and forecasted through December.

(3) CPUC Fee based on Resolution M-4830, effective January 1, 2017 (including FF&U). G-EG customers pay a reduced CPUC fee per the 2010 BCAP D.10-06-035.

(4) Adopted in Decision 16-12-010 filed with Advice Letter 3788-G Attachment 6 Appendix J Table 23

(5) Decision 04-08-010 ordered the removal of PPP cost recovery from transportation rates. On March 1, 2005 PG&E began to treat PPP as a tax. AL 3901-G updated PG&E's 2018 PPP Surcharges effective January 1, 2018.

(6) The G-NGV2 Distribution rate component incudes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.

(7) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.

(8) AB32 provides the Air Resource Board recovery of its administration costs associated with the implementation of AB32. Wholesale and certain large customers are directly billed by the ARB, and are exempt from PG&E's cost of implementation component of $0.00104 per therm

(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.04781 and Operational Cost component of $0.00268. Covered Entities within classes and the wholesale class (i.e. customers that currently have a direct obligation to pay for allowances directly to the Air Resource Board) will see a line credit on their bill equal to the GHG Compliance Cost $0.04781 per therm times their monthly billed therms

(10) Rates are unrounded

Attachment 5

PACIFIC GAS AND ELECTRIC COMPANY

January 1, 2019 Dec AGT Filing

ALLOCATION OF GAS END-USE TRANSPORTATION REVENUE REQUIREMENTS AND PUBLIC PURPOSE PROGRAM SURCHARGE REVENUES ACROSS CLASSES

($000)

Line No.	GAS GRC, ATTRITION, PENSION & COST OF CAPITAL DISTRIBUTION-LEVEL REVENUE REQUIREMENTS	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
1	Customer	$1,052,855	$918,586	$122,415	$2,619	$106	$0	$1,043,726	$6,481	$368	$0	$2,279	$0	$0	$0	$0	$0	$0	$0	$0	$9,128
2	+ Distribution	$874,322	$609,762	$196,353	$8,664	$1,470	$0	$816,249	$37,334	$14,160	$0	$6,270	$0	$0	$0	$0	$172	$0	$137	$0	$58,073
3	+ G-NGV2 Compression Cost	$3,093	$0	$0	$0	$0	$3,093	$3,093	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
4	Allocation of Base Distribution Franchise Fees	$19,186	$15,191	$3,168	$112	$16	$31	$18,518	$436	$144	$0	$85	$0	$0	$0	$0	$2	$0	$1	$0	$668
5	Allocation of Base Distribution Uncollectibles Expense	$6,622	$5,244	$1,094	$39	$5	$11	$6,392	$150	$50	$0	$29	$0	$0	$0	$0	$0	$0	$0	$0	$230
6	**Final Allocation of Distribution Revenue Requirement**	**$1,956,078**	**$1,548,783**	**$323,030**	**$11,434**	**$1,597**	**$3,135**	**$1,887,979**	**$44,401**	**$14,723**	**$0**	**$8,663**	**$0**	**$0**	**$0**	**$0**	**$173**	**$0**	**$139**	**$0**	**$68,099**
7	**Distribution-Level Revenue Requirement Allocation %**	100.00000%	79.17796%	16.51417%	0.58455%	0.08166%	0.16025%	96.51859%	2.26989%	0.75269%	0.00000%	0.44288%	0.00000%	0.00000%	0.00000%	0.00000%	0.00886%	0.00000%	0.00709%	0.00000%	3.48141%

Total Core Brokerage Fee (w/out F&U) (6,496) (6,583) With F&U

Line No.	CUSTOMER CLASS COSTS WITHOUT RATE COMPONENTS	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
8	Core Fixed Cost Acct. Bal. - Distribution Cost Subaccount	$235,566	$193,244	$40,305	$1,427	$199	$391	$235,566	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9	Core Fixed Cost Acct. Bal. - Core Cost Subaccount - ECPT (2016 PSEF	$11,370	$7,890	$3,109	$292	$79	$0	$11,370	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
10	Mobile Home Parks Balancing Account	$15,829	$12,533	$2,614	$93	$13	$25	$15,278	$359	$119	$0	$70	$0	$0	$0	$0	$1	$0	$1	$0	$551
11	Noncore Customer Class Charge Account - ECPT	($10,586)	$0	$0	$0	$0	$0	$0	($619)	($3,418)	($28)	($6,420)	($12)	($6)	($76)	($1)	($2)	($1)	($2)	($85)	($10,586)
12	Noncore Customer Class Charge Account - Distribution Subacct	($4,282)	$0	$0	$0	$0	$0	$0	($2,792)	($926)	$0	($545)	$0	$0	$0	$0	($11)	$0	($9)	$0	($4,282)
13	Gas Leak Survey & Repair Balancing Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
14	Placeholder	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	Gas Pipeline Expense & Capital BA (2016 is for CPUC Reimb sub)	$302	$125	$49	$5	$1	$0	$180	$7	$39	$0	$74	$0	$0	$1	$0	$0	$0	$0	$1	$122
16	Hazardous Substance Balance	$91,470	$25,032	$9,862	$928	$252	$0	$36,073	$3,241	$17,887	$145	$33,595	$65	$30	$397	$8	$13	$7	$8	$442	$55,396
17	Non-Tariffed Products and Services	($351)	($244)	($96)	($9)	($2)	$0	($351)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
18	Core Brokerage Fee Credit (Gas Brokerage Costs w/o FF&U)	($5,468)	($3,795)	($1,495)	($141)	($38)	$0	($5,468)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
19	Core Brokerage Fee Credit (Sales/Marketing Costs w/o FF&U)	($1,028)	($904)	($121)	($3)	($0)	$0	($1,028)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
20	GT&S Ex_Parte Penalty	($63,500)	($26,592)	($10,477)	($986)	($267)	$0	($38,322)	($1,733)	($9,566)	($31)	($13,564)	($35)	($16)	($212)	($4)	($7)	($4)	($4)	($237)	($25,178)
21	Balancing Charge Account	$1,489	$408	$161	$15	$4	$0	$587	$53	$291	$2	$547	$1	$0	$6	$0	$0	$0	$0	$7	$902
22	G-10 Procurement-related Employee Discount Allocated	$650	$178	$70	$7	$2	$0	$257	$23	$127	$1	$239	$0	$0	$3	$0	$0	$0	$0	$3	$394
23	Brokerage Fee Balance Account	$1,030	$715	$282	$26	$7	$0	$1,030	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
24	Adjust. Mechanism Costs Determined Other Proceedings	$37,952	$13,168	$5,188	$488	$132	$0	$18,976	$1,110	$6,127	$50	$11,508	$22	$10	$136	$3	$4	$3	$3	$151	$18,976
25	G-10 Procurement-related Employee Discount Applied to Res Class	($650)	($650)	$0	$0	$0	$0	($650)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
26	New Environmental Regulations Balancing Account(Transmission)	$1,694	$464	$183	$17	$5	$0	$668	$60	$331	$3	$622	$1	$1	$7	$0	$0	$0	$0	$8	$1,026
27	Natural Gas Leak Abatement Program Balancing Account (Transmissio	$966	$264	$104	$10	$3	$0	$381	$34	$189	$2	$355	$1	$0	$4	$0	$0	$0	$0	$5	$585
28	New Environmental Regulations Balancing Account(Distribution)	$36,605	$28,983	$6,045	$214	$30	$59	$35,331	$831	$276	$0	$162	$0	$0	$0	$0	$3	$0	$3	$0	$1,274
29	Noncore Gas Pipeline Safety Balancing Account	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
30	GT&S Revenue Sharing Mechanism	($8,867)	($3,076)	($1,212)	($114)	($31)	$0	($4,433)	($259)	($1,432)	($12)	($2,689)	($5)	($2)	($32)	($1)	($1)	($1)	($1)	($35)	($4,433)
31	Placeholder	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
32	Self Gen Incentive Program Forecast Period Cost	$12,990	$3,573	$1,408	$132	$36	$0	$5,149	$463	$2,553	$21	$4,795	$9	$0	$0	$0	$0	$0	$0	$0	$7,841
	Placeholder	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Natural Gas Leak Abatement Program Balancing Account (Distribution)	$3,723	$2,948	$615	$22	$3	$6	$3,593	$85	$28	$0	$16	$0	$0	$0	$0	$0	$0	$0	$0	$130
33	Subtotals of Items Transferred to CFCA and NCA	$356,904	$254,261	$56,592.66	$2,423.55	$427.13	$481	$314,186	$861.69	$12,626.76	$152.53	$28,765.88	$47.79	$17.82	$234.84	$4.51	$1.47	$4.34	$0.20	$262	$42,718
34	Franchise Fees and SF Gross Receipts and Uncoll. Exp. on Items Abov	$4,771	$3,399	$757	$32	$6	$6	$4,201	$12	$169	$2	$385	$1	$0	$2	$0	$0	$0	$0	$3	$570
35	Subtotals with FF&U and Other Bal. Acct./Forecast Period Costs	$361,675	$257,661	$57,349	$2,456	$433	$488	$318,387	$873	$12,796	$155	$29,150	$48	$18	$237	$5	$1	$4	$0	$264	$43,288
36	Total of Items Collected via CFCA, NCA, and NDFCA	$2,317,752	$1,806,443	$380,379	$13,890	$2,030	$3,622	$2,206,365	$45,274	$27,519	$155	$37,814	$48	$18	$237	$5	$175	$4	$139	$264	$111,387

Line No.	CUSTOMER CLASS COSTS WITH THEIR OWN RATE COMPONENTS ALLOCATED USING BCAP THROUGHPUT	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
37	CEE Incentive	$612	$534	$71	$2	$0	$0	$607	$4	$0	$0	$1	$0	$0	$0	$0	$0	$0	$0	$0	$5
38	AB32 ARB Implementation Fee	$5,976	$2,069	$815	$77	$21	$0	$2,981	$268	$1,476	$12	$1,233	$5	$0	$0	$0	$0	$0	$0	$0	$2,994
39	CA Solar Hot Water Heating	$7,358	$2,794	$1,390	$131	$35	$0	$4,350	$457	$2,522	$20	$0	$9	$0	$0	$0	$0	$0	$0	$0	$3,008
40	*Available*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
41	AB32 GHG Operations Cost	$19,428	$5,317	$2,095	$197	$53	$0	$7,662	$688	$3,799	$31	$7,135	$14	$6	$84	$2	$3	$2	$2	$94	$11,766
42	AB32 GHG Compliance Cost	$167,734	$94,888	$37,167	$3,322	$945	$0	$136,322	$12,010	$12,880	$69	$6,206	$247	$0	$0	$0	$0	$0	$0	$0	$31,412
43	AB32 Cap & Trade - Allowance Return (Incl. RF&U)	($128,831)	($128,831)	$0	$0	$0	$0	($128,831)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
44	CPUC FEE	$7,837	$3,338	$1,313	$124	$34	$0	$4,808	$432	$2,386	$19	$182	$9	$0	$0	$0	$0	$0	$0	$0	$3,028
45	Subtotals for Customer Class Charge Items	$80,113	($19,891)	$42,851	$3,852	$1,088	$0	$27,900	$13,859	$23,063	$152	$14,758	$284	$6	$84	$2	$3	$2	$2	$94	$52,214
46	Franchise Fees and SF Gross Receipts and Uncoll. Exp. on Items Abov	$2,794	$1,457	$573	$52	$15	$0	$2,095	$185	$308	$2	$197	$4	$0	$1	$0	$0	$0	$0	$1	$698
47	Subtotals of Other Costs	$82,907	($18,435)	$43,423	$3,904	$1,103	$0	$29,995	$14,044	$23,371	$154	$14,955	$288	$6	$85	$2	$3	$2	$2	$95	$52,912
48	Allocation of Total Transportation Costs prior to GT&S-related Costs	$2,400,659	$1,788,009	$423,803	$17,794	$3,133	$3,622	$2,236,361	$59,318	$50,890	$308	$52,769	$336	$24	$323	$6	$178	$6	$141	$359	$164,299

Attachment 5 (continued)

Line	Description	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
	CUSTOMER CLASS COST FOR 2015 GTS LISA ALLOCATED BASED ON 2017 GT&S THROUGHPUT	TOTAL																			
49	Local Transmission Expense (Forecast Period Cost)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
50	Local Transmission Balancing Account	$189,574	$88,920	$36,801	$3,609	$1,283	$0	$130,613	$4,842	$30,771	$0	$22,569	$74	$48	$605	$12	$20	$8	$12	$673	$58,961
51	Backbone Transmission Expense (Forecast Period Cost)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
52	Backbone Transmission Balancing Account	$9,297	($194)	($80)	($8)	($3)	$0	($284)	$545	$3,465	$40	$5,443	$8	$5	$68	$1	$2	$1	$1	$76	$9,581
53	Storage (Forecast Period Cost)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
54	Storage Balancing Account	($4,652)	$4,656	$1,927	$189	$67	$0	$6,839	($654)	($4,156)	($48)	($6,527)	($10)	($6)	($82)	($2)	($3)	($1)	($2)	($91)	($11,490)
55	Subtotal of 2015 GTS LISA in 2016 Rates	$194,219	$93,382	$38,648	$3,790	$1,347	$0	$137,167	$4,733	$30,081	($8)	$21,485	$72	$47	$591	$12	$19	$8	$12	$658	$57,052
	GT&S Pension	Total	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
56	GT&S Pension Including FF&U	$12,949	$5,705	$2,248	$211	$57	$0	$8,221	$335	$1,846	$5	$2,488	$7	$3	$41	$1	$1	$1	$1	$46	$4,728
57	Net End-User Transportation Excluding LT and CAC	$2,607,828	$1,887,096	$464,698	$21,795	$4,538	$3,622	$2,381,749	$64,386	$82,817	$305	$76,742	$415	$75	$955	$19	$198	$14	$154	$1,063	$226,079
	ADOPTED REVENUE REQUIREMENTS ALLOCATIONS FOR GAS ACCORD ITEMS IN TRANSPORTATION	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
58	Local Transmission (w/applied seed value)	771,375	355,812	147,258	14,442	5,133		522,645	20,426	129,810		95,207	313	203	2,552	51	83	33	53	2,838	248,730
59	Customer Access Charge	2,507	0	0	0			0	0	1,465	13	975		9	29	2	5	6	5	45	2,507
60	Total End-User Gas Accord Transportation Costs	773,882	355,812	147,258	14,442	5,133	0	522,645	20,426	131,275	13	96,182	313	211	2,581	53	88	39	58	2,883	251,237
61	Gross End-User Transportation Costs in Rates	3,381,710	2,242,907	611,956	36,237	9,671	3,622	2,904,394	84,812	214,092	318	172,923	728	286	3,536	71	286	53	211	3,946	477,316
62	Less Forecast CARE Discount recovered in PPP Surcharges	126,435	126,435					126,435													0
63	Net End-User Transportation Costs in Rates	3,255,275	2,116,473	611,956	36,237	9,671	3,622	2,777,959	84,812	214,092	318	172,923	728	286	3,536	71	286	53	211	3,946	477,316
Line No.	**ALLOCATION OF PUBLIC PURPOSE PROGRAM SURCHARGES UNDER PER PG&E AL 3161-G**	TOTAL	Residential*	Small Commercial*	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	Electric Gen	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	All Other Wholesale	Noncore & Wholesale
64	PPP-EE Surcharge	68,731	54,174	5,513	2,161	0		61,847	1,847	4,996	40		0								6,884
65	PPP-EE Balancing Account	(4,064)	(3,203)	(326)	(128)	0		(3,657)	(109)	(295)	(2)		0								-407
66	PPP-ESA Surcharge	77,547	61,122	6,220	2,438	0		69,780	2,084	5,637	46		0								7,767
67	PPP-ESA Balancing Account	795	627	64	25	0		716	21	58	0		0								80
68	PPP - RD&D Programs	10,713	4,222	1,777	156	67		6,222	583	3,863	31		15								4,492
69	PPP - RD&D Balancing Account	(128)	(51)	(21)	(2)	(1)		(75)	(7)	(46)	(0)		(0)								-54
70	PPP-CARE Discount Allocation Set Annually	126,435	42,901	22,785	2,009	869		68,565	7,510	49,768	403		189								57,869
71	PPP-CARE Administration Expense	3,737	1,268	673	59	26		2,026	222	1,471	12		6								1,710
72	PPP-CARE Balancing Account	(22,239)	(7,546)	(4,008)	(353)	(153)		(12,060)	(1,321)	(8,754)	(71)		(33)								-10,179
73	PPP-Admin Cost for BOE and CPUC	507	200	84	7	3		294	28	183	1		1								213
74	Subtotal of Public Purpose Program Surcharges	$262,035	$153,714	$32,762	$6,372	$812	$0	$193,660	$10,858	$56,880	$460	**$0**	$177	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	$68,376
75	Totals by End-User Customer Class (excludes Unbundled GT&S)	$3,517,310	$2,270,187	$644,718	$42,609	$10,482	$3,622	$2,971,618	$95,670	$270,973	$778	**$172,923**	$905	**$286**	**$3,536**	**$71**	**$286**	**$53**	**$211**	**$3,946**	$545,692
76	Unbundled Gas Transmission and Storage Revenue Requirement	$230,866																			
		Total RRQ	2,945,789	831,520	56,778	16,186	3,622	3,853,895	95,670	270,973	778	172,923	905	286	3,536	71	286	53	211	3,946	545,692
	TOTAL GAS REVENUE REQUIREMENT AND PPPS FUNDING REQUIREMENT IN RATES	4,630,453																			
77	Total Transportation, PPPS,and Unbundled Costs	$3,748,176	(Total of lines 75 + 76)																		
78	Cross-check with Gas Revenue Requirement Table	$3,769,142	Attachment 1 Line 38																		
79	Difference	20,965																			
80	Reconciliation Due to Local Transmission Seed Credit	20,965																			
81	Difference	-1	(Due to Rounding in Attachment 1)																		

Advice 4053-E
December 21, 2018

Attachment 6

Natural Gas GHG Tables

(Public)

Illustrative Natural Gas GHG Rate Impacts

D.15-10-032, ***Decision Adopting Procedures Necessary For Natural Gas Corporations To Comply With The California Cap On Greenhouse Gas Emissions And Market-Based Compliance Mechanisms (Cap-And-Trade Program)*** **(Oct. 22, 2015) , p.20; Appendix A, Table A**

Table A: Forecast Revenue Requirement

		2018		2019	
Line	**Description**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded**
1	Gross Throughput (MMcf) (See Note 3)	675,808	668,442	669,680	
2	Throughput to Covered Entities (MMcf)	(371,624)	(366,722)	(364,638)	
3	Net Throughput to End Users (MMcf) (Line 1 + Line 2)	304,184	301,720	305,042	
4	Lost and Unaccounted for Gas (MMcf)	10,654	12,551	10,316	
5	**Total Supplied Gas (MMcf)** (Line 3 + Line 4)	**314,838**	**314,271**	**315,358**	
6	Emissions Conversion Factor ($MTCO_2e$/MMcf)	54.64		54.64	
6a	LUAF MTCO2e, (Line 4 * Line 6)	582,181		563,711	
7	Compliance for End Users excluding LUAF ($MTCO_2e$) (Line 3 * Line 6)	16,621,942		16,668,827	
8	Compliance Obligation for Company Facilities ($MTCO_2e$)	282,828		259,032	
9	**Gross Compliance Obligation ($MTCO_2e$)** (Line 6a + Line 7 + Line 8)	**17,486,952**		**17,491,571**	
10	Directly Allocated Allowances	(17,778,400)		(17,398,006)	
11	Percentage Consigned to Auction	40%		45%	
12	Consigned Allowances (Line 10 * Line 11) (see Note 1)	7,111,360		7,829,103	
13	**Net Compliance Obligation ($MTCO_2e$)** (Line 9 + Line 10 + Line 12)	6,819,912		7,922,667	
14	Proxy GHG Allowance Price	$ 15.55		$ 16.33	
15	Compliance Instrument Cost* (see Note 2)	$ 106,049,624	$ 106,099,678	$ 129,377,157	
16	Interest*/Financing Costs		$ 3,157,684		
17	Revenue Fees & Uncollectibles	$ 1,422,232	$ 1,422,903	$ 1,729,773	
18	**Revenue Requirement** (Line 15 + Line 16 + Line 17)	**$ 107,471,856**	**$ 107,522,581**	**$ 131,106,930**	
19	Previous Years Cost Balancing Subaccount Balance			$ 57,784,748	
20	Revenue Requirement to be Included in Rates (Line 18 + Line 19)			**$ 188,891,678**	
21	Covered Entity Rate Impact ($/therm)				
22	Non-Covered Entity Rate Impact ($/therm)				

*Recorded costs through November 2018

CONFIDENTIAL INFORMATION

NOTES

1 Year 2018 Recorded: Represents the allowances consigned in 2018 through 9/30/18 and forecast based on the the allowances to be consigned (based on total 2018 consigned allowances divided by 4)

2 Line 15 of the Recorded column for 2018 Recorded includes 11 months actual and 1 month forecasted data. Costs covered Natural Gas end-users and compressor stations.

3 Lines 1-9 of the 2018 Recorded/Forecast column includes January-June actuals and July-December forecasted data.

Table C: GHG Allowance Proceeds

Line	Description	2018 Forecast	2018 Recorded/ Forecast	2019 Forecast	2019 Recorded
1	Proxy GHG Allowance Price ($/MT)	$ 15.55		$ 16.33	
2	Directly Allocated Allowances	17,778,400		17,398,006	
3	Percentage Consigned to Auction	40%		45%	
4	Consigned Allowances	7,111,360		7,829,103	
5	Allowance Proceeds (See Note 1)	$ (110,581,648)	$ (105,994,821)	$ (127,849,247)	
6	Previous Year's Revenue Balancing Subaccount Balance			$ 142,668	
7	Interest*		$ (3,275,532)		
8	**Subtotal Allowance Proceeds ($)** (Line 5 + Line 6 + Line 7)	**$ (110,581,648)**	**$ (109,270,353)**	**$ (127,706,579)**	**$ -**
9	**Outreach and Admin Expenses ($)*** (from Table D)	**$ 1,152,303**	**$ 880,264**	**$ 575,270**	
9a	Revenue Fees & Uncollectibles	**$ (1,467,557)**	**$ (1,453,619)**	**$ (1,699,746)**	
10	**Net GHG Proceeds Available for Customer Returns ($)** (Line 8 + Line 9)	**$ (110,896,902)**	**$ (109,843,708)**	**$ (128,831,055)**	
11	2015-2017 Net of Costs and Proceeds included in October 2018 Customer Credit		**$ (38,395,768)**		
12	Number of Residential Households			5,061,931	
13	**Per Household California Climate Credit ($)** (Line 10 / Line 11)			$ (25.45)	

NOTES

1 Year 2018 Recorded: Represents the allowances proceeds in 2018 through 9/30/18 and forecast proceeds based on remaining expected consigned allowances multiplied by the proxy price of vintage 2018 California Carbon Allowance Future.

Table D: GHG Outreach and Administrative Expenses

Line	Description	2018 Forecast	2018 Recorded*/ Forecast	2019 Forecast	2019 Recorded
1	Outreach Expenses				
2	Detail of Outreach Activity ($) (See Note 1)	$ 187,303	$ 71,340	$ 73,000	
3	**Subtotal Outreach ($)**	$ 187,303	$ 71,340	$ 73,000	$ -
4	Administrative Expenses				
5	General Program Management (See Note 2)	$ 223,000	$ 199,714	$ 320,000	
6	IT/Billing System Enhancements (See Note 2a)	$658,000	$ 543,407	$52,270	
7	Customer Inquiry Support Cost (See Note 2b)**	$ 84,000	$ 53,137	$ 130,000	
8	**Subtotal Administrative ($)**	$ 965,000	$ 796,259	$ 502,270	$ -
9	Subtotal Outreach and Administrative ($)	$ 1,152,303	$ 867,599	$ 575,270	$ -
10	Interest ($)		$ 12,665		$ -
11	**Total ($)**	**$ 1,152,303**	**$ 880,264**	**$ 575,270**	**$ -**

* 2018 Recorded/Forecast expenses include actual expenses for January through November plus a forecast for December

NOTES

1 Detail of Outreach Activity
Line 2: Costs associated with outreach activities in 2018 include: development and deployment of bill insert and email and master meter letter, labor for materials development as well as planning and management of outreach including coordination with the Energy Division.

2 Administrative Activities
Line 5: Costs associated with Program Management activities in 2018 include: Program management and coordination with various groups (IT, accounting, rates, regulatory, marketing) to ensure Natural Gas customers receive appropriate regulatory-approved Climate Credit on their bills. Provide input and review of regulatory filings, advice letters, applications, and data requests. Ensure compliance with all applicable regulatory requirements.

2a Line 6: Costs associated with IT/Billing System Enhancements activities in 2018 include: development and deployment of necessary updates to PG&E's customer billing system.

2b Line 7: Costs associated with Customer Inquiry Support Cost activities in 2018 include: Customer support for calls received related to Natural Gas Climate Credit as well as dedicated dedicated Customer Service Representatives to support non-residential customers.

** Reported a negative $28,760 Customer Inquiry Support Cost charge in March

Table E: Compliance Obligation Over Time

	2016	2017	2018	2019
Natural Gas Fuel Supplier Compliance Obligation ($MTCO_2e$)	17,251,614	NA	NA	NA
Company Facility Compliance Obligation ($MTCO_2e$)	253,236	NA	NA	NA

Advice 4053-E
December 21, 2018

Attachment 7

Confidentiality Declaration

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFIC GAS AND ELECTRIC COMPANY
ORDER INSTITUTING RULEMAKING TO ADDRESS NATURAL GAS DISTRIBUTION UTILITY COST AND REVENUE ISSUES ASSOCIATED WITH GREENHOUSE GAS EMISSIONS (R.14-03-003)

DECLARATION OF KIMBERLY CHANG
SEEKING CONFIDENTIAL TREATMENT
FOR CERTAIN DATA AND INFORMATION
CONTAINED IN ADVICE 4053-G

I, Kimberly Chang, declare:

1. I am a Manager in the Portfolio Management group within the Energy Policy and Procurement organization at Pacific Gas and Electric Company (PG&E). In this position, my responsibilities include overseeing commercial greenhouse gas policy and compliance activities. This declaration is based on my personal knowledge of PG&E's practices and my understanding of the Commission's decisions protecting the confidentiality of market-sensitive procurement information.

2. Based on my knowledge and experience, and in accordance with the Decisions 06-06-066, 08-04-023, D.14-10-033 and relevant Commission rules, I make this declaration seeking confidential treatment for certain procurement data and information contained in Advice 4053-G.

3. Attached to this declaration is a matrix identifying the data and information for which PG&E is seeking confidential treatment. The matrix specifies that the material PG&E is seeking to protect constitutes confidential market sensitive procurement data and information covered by Public Utilities Code Section 454.5(g) and D.14-10-033. The matrix also specifies why confidential protection is justified. Further, the data and information: (1) is not already public; and (2) cannot be aggregated, redacted, summarized or otherwise protected in a way that allows partial disclosure. By this reference, I am incorporating into this declaration all of the explanatory text that is pertinent to my testimony in the attached matrix.

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct. Executed on December 20, 2018 at San Francisco, California.

Kimberly Chang

PACIFIC GAS AND ELECTRIC COMPANY (U 39 E)

ORDER INSTITUTING RULEMAKING TO ADDRESS NATURAL GAS DISTRIBUTION UTILITY COST AND REVENUE ISSUES ASSOCIATED WITH GREENHOUSE GAS EMISSIONS (R.14-03-003)
PG&E ADVICE 4053-G

IDENTIFICATION OF CONFIDENTIAL INFORMATION

Redaction Reference	Category from D.06-06-066, Appendix 1, or Separate Confidentiality Statute or Order That Data Corresponds To	Justification for Confidential Treatment	Length of Time Data To Be Kept Confidential
Document:			
Atch 6 – Table A, lines 6-14 and 19-20 - recorded data Atch 6 – Table B, all data Atch 6 – Table C, lines 1-4, and 11-12 - recorded data Atch 6 – GHG Procurement Limits	*Market Sensitive Information*	**Information concerning GHG compliance instrument procurement strategy and/or activities. The release of this commercially sensitive information could cause harm to PG&E's customers and put PG&E at an unfair business advantage by the disclosure of PG&E's GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings. This information could be used by other market participants to gain a commercial advantage.**	Indefinite

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
34760-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 12	34334-G
34761-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 13	34335-G
34762-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 14	34336-G
34763-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 15	34337-G
34764-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 16	34338-G
34765-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 17	34339-G
34766-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 18	34340-G
34767-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 19	34341-G
34768-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 20	34342-G
34769-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 2	34343-G
34770-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 3	34344-G
34771-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 4	34345-G
34772-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 5	33935-G
34773-G	GAS SCHEDULE G-EG GAS TRANSPORTATION SERVICE TO ELECTRIC GENERATION Sheet 2	34347-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
34774-G	GAS SCHEDULE G-LNG EXPERIMENTAL LIQUEFIED NATURAL GAS SERVICE Sheet 1	34351-G
34775-G	GAS SCHEDULE G-NGV4 NONCORE NATURAL GAS SERVICE FOR COMPRESSION ON CUSTOMERS' PREMISES Sheet 2	34353-G
34776-G	GAS SCHEDULE G-NT GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS Sheet 2	34356-G
34777-G	GAS SCHEDULE G-WSL GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS Sheet 1	34358-G
34778-G	GAS SCHEDULE G-WSL GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS Sheet 2	34359-G
34779-G	GAS TABLE OF CONTENTS Sheet 1	34752-G
34780-G	GAS TABLE OF CONTENTS Sheet 2	34753-G
34781-G	GAS TABLE OF CONTENTS Sheet 3	34754-G
34782-G	GAS TABLE OF CONTENTS Sheet 4	34755-G

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

Sheet 12

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

NONCORE p. 1

THERMS:	G-NT TRANSMISSION		G-NT—DISTRIBUTION SUMMER 0-20,833		20,834-49,999		50,000-166,666		166,667-249,999***	
NCA – NONCORE	0.01054	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00990	(I)	0.22565	(I)	0.14172	(I)	0.12457	(I)	0.11116	(I)
CPUC FEE	0.00168		0.00168		0.00168		0.00168		0.00168	
CSI- SOLAR THERMAL PROGRAM	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)
CEE INCENTIVE	0.00000		0.00001	(I)	0.00001	(I)	0.00001	(I)	0.00001	(I)
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	0.08286		0.08286		0.08286		0.08286		0.08286	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)
NCA - ARB AB32 COI	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.17749**	(I)	**0.39325**	(I)	**0.30932**	(I)	**0.29217**	(I)	**0.27876**	(I)

* All tariff rate components on the sheet include an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

Sheet 13

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

NONCORE p. 2

	G-NT BACKBONE		G-NT—DISTRIBUTION WINTER							
THERMS:			0-20,833		20,834-49,999		50,000-166,666		166,667-249,999***	
NCA – NONCORE	0.01369	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.30670	(I)	0.19338	(I)	0.17023	(I)	0.15213	(I)
CPUC FEE	0.00168		0.00168		0.00168		0.00168		0.00168	
CSI- SOLAR THERMAL PROGRAM	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)
CEE INCENTIVE	0.00000		0.00001	(I)	0.00001	(I)	0.00001	(I)	0.00001	(I)
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	0.00000		0.08286		0.08286		0.08286		0.08286	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)
NCA - ARB AB32 COI	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.00000		0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.06824**	(I)	**0.47430**	(I)	**0.36098**	(I)	**0.33783**	(I)	**0.31973**	(I)

* All tariff rate components on the sheet include an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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

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

(Continued)

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

NONCORE p. 3

	G-EG (2)**		G-EG BACKBONE	
NCA – NONCORE	0.01054	(R)	0.00860	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00311	(I)	0.00819	(I)
CPUC FEE	0.00007		0.00007	
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000	
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	0.08286		0.00000	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00268	(I)	0.00268	(I)
NCA - ARB AB32 COI	0.00104	(R)	0.00104	(R)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.01964	(I)	0.00000	
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.16731**	(I)	**0.06795**	(I)

* All tariff rate components on the sheet include an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

B. DEFAULT TARIFF RATE COMPONENTS ($/THERM)* (Cont'd.) NONCORE p. 4

	G-WSL							
	Palo Alto-T		Coalinga-T		Island Energy-T		Alpine-T	
NCA – NONCORE	0.00873	(R)	0.00873	(R)	0.00873	(R)	0.00873	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.00000		0.00000		0.00000	
CPUC FEE**	0.00000		0.00000		0.00000		0.00000	
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000		0.00000		0.00000	
LOCAL TRANSMISSION (AT RISK)	0.08286		0.08286		0.08286		0.08286	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00267	(I)	0.00267	(I)	0.00267	(I)	0.00267	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.16127**	(I)	**0.16127**	(I)	**0.16127**	(I)	**0.16127**	(I)

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

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

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

	G-WSL					
	West Coast Mather-T		West Coast Mather-D		West Coast Castle-D	
NCA – NONCORE	0.00873	(R)	0.00872	(R)	0.00872	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.26426	(I)	0.19957	(I)
CPUC FEE**	0.00000		0.00000		0.00000	
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000		0.00000	
LOCAL TRANSMISSION (AT RISK)	0.08286		0.08286		0.08286	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00267	(I)	0.00267	(I)	0.00267	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.01964	(I)	0.01964	(I)	0.01964	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.16127**	(I)	**0.42552**	(I)	**0.36083**	(I)

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

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

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

NONCORE p. 6

	G-NGV4 TRANSMISSION		G-NGV4—DISTRIBUTION SUMMER							
THERMS:			0-20,833		20,834-49,999		50,000-166,666		166,667-249,999	
NCA – NONCORE	0.01042	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00013	(I)	0.22565	(I)	0.14172	(I)	0.12457	(I)	0.11116	(I)
CPUC FEE	0.00168		0.00168		0.00168		0.00168		0.00168	
CSI- SOLAR THERMAL PROGRAM	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)
CEE INCENTIVE	0.00000		0.00001	(I)	0.00001	(I)	0.00001	(I)	0.00001	(I)
LOCAL TRANSMISSION (AT RISK)	0.08286		0.08286		0.08286		0.08286		0.08286	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)
NCA - ARB AB32 COI	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.16760**	(I)	**0.39325**	(I)	**0.30932**	(I)	**0.29217**	(I)	**0.27876**	(I)

* All tariff rate components on the sheet include an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

Sheet 18

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

NONCORE p. 7

	G-NGV4 BACKBONE		G—NGV4-DISTRIBUTION WINTER							
THERMS:			0- 20,833		20,834- 49,999		50,000- 166,666		166,667- 249,999	
NCA – NONCORE	0.01369	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)	0.01054	(R)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.30670	(I)	0.19338	(I)	0.17023	(I)	0.15213	(I)
CPUC FEE	0.00168		0.00168		0.00168		0.00168		0.00168	
CSI- SOLAR THERMAL PROGRAM	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)	0.00178	(I)
CEE INCENTIVE	0.00000		0.00001	(I)	0.00001	(I)	0.00001	(I)	0.00001	(I)
LOCAL TRANSMISSION (AT RISK)	0.00000		0.08286		0.08286		0.08286		0.08286	
AB 32 GHG COMPLIANCE COST	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)	0.04781	(I)
AB 32 GHG OPERATIONAL COST	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)	0.00268	(I)
NCA - ARB AB32 COI	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)	0.00104	(R)
2015 GT&S LATE IMPLEMENTATION AMORT – LT	0.00000		0.01964	(I)	0.01964	(I)	0.01964	(I)	0.01964	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – BB	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)	0.00221	(I)
2015 GT&S LATE IMPLEMENTATION AMORT – Storage	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)	(0.00265)	(I)
TOTAL RATE	**0.06824**	(I)	**0.47430**	(I)	**0.36098**	(I)	**0.33783**	(I)	**0.31973**	(I)

* All tariff rate components on the sheet include an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

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

	G-LNG (1)*	
NCA – NONCORE	0.00000	
NCA – DISTRIBUTION SUBACCOUNT	0.00000	
CPUC Fee	0.00168	
CSI- SOLAR THERMAL PROGRAM	0.00000	
CEE INCENTIVE	0.00000	
LNG BALANCING ACCOUNT	0.30328	(I)
LOCAL TRANSMISSION (AT RISK)	0.00000	
TOTAL RATE	**0.30496**	**(I)**

* All tariff rate components on the sheet include an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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

(Continued)

GAS PRELIMINARY STATEMENT PART B
DEFAULT TARIFF RATE COMPONENTS

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

MAINLINE EXTENSION RATES (1)

Core Schedules (2)	Mainline Extension Rate (Per Therm) (T)		Core Customer Charges (3)	
			ADU (therms) (4)	**Per Day**
Schedule G-NR1	$0.34880	(I)	0 – 5.0	$0.27048
			5.1 to 16.0	$0.52106
			16.1 to 41.0	$0.95482
			41.1 to 123.0	$1.66489
			123.1 & Up	$2.14936
Schedule G-NR2	$0.14890	(I)	All Usage Levels	$4.95518
Schedule G-NGV1	$0.07794	(I)	All Usage Levels	$0.44121
Schedule G-NGV2	N/A		All Usage Levels	N/A

Noncore Schedules	Mainline Extension Rate (Per Therm) (T)		Noncore Customer Access Charges (5)	
Schedule G-NT			**Average Monthly Use (Therms)**	**Per Day**
Distribution	$0.16614	(I)	0 to 5,000	$1.10893
Local Transmission	$0.01024	(I)	5,001 to 10,000	$3.30279
Backbone	$0.00000		10,001 to 50,000	$6.14729
			50,001 to 200,000	$8.06762
Schedule G-EG			200,001 to 1,000,000	$11.70542
Distribution	$0.00321	(I)	1,000,001 and above	$99.29227
Local Transmission	$0.00321	(I)		
Backbone	$0.00321	(I)		
Schedule G-NGV4				
Distribution	$0.16614	(I)		
Local Transmission	$0.00000			
Backbone	$0.00000			

(1) Mainline Extension Rates are required to support calculation of distribution-based revenues described in Rule 15.

(2) For all residential schedules, see Rule 15 for extension allowances.

(3) The Core Customer Charge is in addition to the core Mainline Extension Rates specified above.

(4) The applicable Schedule G-NR1 Customer Charge is based on the customer's highest Average Daily Usage (ADU) determined from among the billing periods occurring within the last twelve (12) months, including the current billing period. PG&E calculates the ADU for each billing period by dividing the total usage by the number of days in the billing period.

(5) The Noncore Customer Access Charge is in addition to the noncore Mainline Extension Rates specified above.

(Continued)

GAS PRELIMINARY STATEMENT PART C Sheet 2
GAS ACCOUNTING TERMS & DEFINITIONS

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

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

	Amount ($000)							
Description	Core		Noncore		Unbundled	Core Procurement	Total	
BASE REVENUES (incl. RF&U) :								
Authorized GRC Distribution Base Revenue (1)							1,949,879	(I)
Pension - Distribution (2)							34,290	
Less: Other Operating Revenue							(28,091)	
Authorized Distribution Revenues	1,887,979	(I)	68,099	(I)			1,956,078	(I)
BCAP ALLOCATION ADJUSTMENTS AND CREDITS TO BASE:								
G-10 Procurement-Related Employee Discount	(650)	(I)					(650)	(I)
G-10 Procurement Discount Allocation	257	(R)	394	(R)			651	(R)
Core Brokerage Fee Credit	(6,583)						(6,583)	
Distribution Base Revenue with Adj. and Credits	1,881,003	(I)	68,493	(I)			1,949,496	(I)
TRANSPORTATION FORECAST PERIOD COSTS & BALANCING ACCOUNT BALANCES (3):								
Transportation Balancing Accounts	323,865	(I)	40,491	(R)			364,356	(R)
Self-Generation Incentive Program Revenue Requirement	5,149		7,841				12,990	
CPUC Fee	4,808		3,027				7,835	
Pension – Gas Transmission & Storage (GT&S)	8,221		4,728	(R)			12,949	(R)
Greenhouse Gas Obligation Cost	7,662	(I)	11,766	(I)			19,428	(I)
Greenhouse Gas Compliance Cost	136,322	(I)	31,412	(I)			167,734	(I)
Greenhouse Gas Allowance Proceeds Return	(128,831)	(I)	0				(128,831)	(I)
Revenue Fees and Uncollectible (RF&U) accounts expense (on items above)	6,383	(I)	1,268	(R)			7,651	(I)
CARE Discount included in PPP Funding Requirement	(126,435)	(R)					(126,435)	(R)
CARE Discount not included in PPP Surcharge Rates	0						0	
Transportation Forecast Period Costs & Balancing Account Balances	237,144	(I)	100,533	(R)			337,677	(I)
GT&S REVENUE REQUIREMENT (incl. RF&U) (4):								
Local Transmission	536,850		255,490				792,340	
Customer Access Charge – Transmission			2,507				2,507	
Storage	74,593				13,762		88,355	
Carrying Cost on PG&E Working Gas in Storage	2,275				21		2,296	
Backbone Transmission/L-401	130,370				217,083		347,453	
GT&S Revenue Requirement	744,088		257,997		230,866		1,232,951	

(1) The amount includes the authorized distribution base revenue approved in GRC D.17-05-013 and updated for the 2019 uncollectibles factor as determined in Advice 4020-G/5389-E. (T)

(2) The 2019 Pension revenue requirement reflected above remains unchanged from 2018. As approved in Advice 3915-G/5195-E on January 8, 2018, the data to calculate the annual pension revenue requirement is not available until after the first of the year. (T)

(3) The SGIP revenue requirement was authorized in D.17-04-017.

(4) The 2015 Gas Transmission & Storage Phase 2 Revenue Requirement was adopted in D.16-12-010.

*Some numbers may not add precisely due to rounding.

(Continued)

GAS PRELIMINARY STATEMENT PART C Sheet 3
GAS ACCOUNTING TERMS & DEFINITIONS

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

	Amount ($000)								
Description	Core		Noncore		Unbundled	Core Procurement		Total	
ILLUSTRATIVE CORE PROCUREMENT REVENUE REQUIREMENT (5):									
Illustrative Gas Supply Portfolio						524,203	(R)	524,203	(R)
Interstate and Canadian Capacity						135,456	(R)	135,456	(R)
RF&U (on items above and Procurement Account Balances Below)						8,797	(R)	8,797	(R)
Backbone Capacity (incl. RF&U)	(100,754)					100,754		0	
Backbone Volumetric (incl. RF&U)	(29,616)					29,616		0	
Storage (incl. RF&U)	(74,593)					74,593		0	
Carrying Cost on PG&E Working Gas in Storage (incl. RF&U)	(2,275)					2,275		0	
Core Brokerage Fee (incl. RF&U)						6,583		6,583	
Procurement Account Balances						-		-	
Illus. Core Procurement Revenue Requirement	(207,237)					882,276	(R)	675,039	(R)
TOTAL GAS REVENUE REQUIREMENT (without PPP)	2,654,998	(I)	427,023	(R)	230,866	882,276	(R)	4,195,163	(I)
GT&S LATE IMPLEMENTATION REVENUE REQUIREMENT (7):									
Local Transmission	130,613	(I)	58,961	(I)				189,574	(I)
Backbone	(284)	(I)	9,581	(I)				9,297	(I)
Storage	6,839	(I)	(11,490)	(I)				(4,651)	(I)
Total GT&S Late Implementation Revenue Requirement	137,168	(I)	57,052	(I)				194,220	(I)
PUBLIC PURPOSE PROGRAM (PPP) FUNDING REQUIREMENT (RF&U exempt) (6):									
Energy Efficiency (EE)	61,078	(R)	6,799					67,877	(R)
Energy Savings Assistance (ESA)	69,780	(I)	7,767	(I)				77,547	(I)
Research, Demonstration and Development (RD&D)	6,222	(I)	4,492					10,714	(I)
CARE Administrative Expense	2,026	(I)	1,711	(R)				3,737	(I)
Statewide Marketing, Education & Outreach	768	(R)	86					854	(R)
BOE and CPUC Administrative Cost	294	(I)	213	(I)				507	(I)
PPP Balancing Accounts	(15,076)	(I)	(10,560)	(R)				(25,636)	(I)
CARE Discount Recovered from non-CARE customers	68,566	(I)	57,869	(I)				126,435	(I)
Total PPP Funding Requirement in Rates	193,658	(I)	68,377	(I)				262,035	(I)
TOTAL GAS REVENUE AND PPP FUNDING REQUIREMENT	2,985,824	(I)	552,452	(R)	230,866	882,276	(R)	4,651,418	(I)

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

(6) The PPP funding requirement is recovered in gas PPP surcharge rates pursuant to D.04-08-010 and 2018 PPP Surcharge AL 4037-G; and includes ESA program and CARE annual administrative expense funding adopted in D.17-12-009, EE program funding adopted in D.18-05-041, and Statewide Marketing Education and Outreach funding adopted in D.16-09-020, excluding RF&U per D.04-08-010. (T) (T) (T)

(7) See Appendix J, Table 1 of D.16-12-010. As of January 1, 2019 AGT (AL 4053-G) includes the IRS Private Letter Ruling (AL-3909-G) revenue requirement increase. (T)

Note: Totals may not foot due to rounding.

(Continued)

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

3. COST ALLOCATION FACTORS:

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

	Factor			
Cost Category	Core	Noncore	Unbundled Storage and System Load Balancing	Total
Distribution Base Revenue Requirements	0.965186 (R)	0.034814 (I)		1.000000
Intervenor Compensation	0.965186 (R)	0.034814 (I)		1.000000
Other – Equal Distribution Based on All Transportation Volumes	0.394376 (I)	0.605624 (R)		1.000000
Carrying Cost on PG&E Working Gas in Storage	0.883629		0.116371	1.000000
ARB AB32 Cost of Implementation Fee	0.498949 (R)	0.501051 (I)		1.000000

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

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

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

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

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

(Continued)

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

6. REVENUE FEES AND UNCOLLECTIBLE: See Gas Rule 1 for definition

The RF&U factor is equal to .... 1.01337 (R)

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

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

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

(Continued)

GAS SCHEDULE G-EG Sheet 2

GAS TRANSPORTATION SERVICE TO ELECTRIC GENERATION

RATES: (Cont'd.)

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

1. Customer Access Charge:

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

Average Monthly Use (Therms)	**Per Day**
0 to 5,000 therms	$1.10893
5,001 to 10,000 therms	$3.30279
10,001 to 50,000 therms	$6.14729
50,001 to 200,000 therms	$8.06762
200,001 to 1,000,000 therms	$11.70542
1,000,001 and above therms	$99.29227

2. Transportation Charge:

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

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

Backbone Level Rate: $0.06795 per therm (I)

b. All Other Customers: $0.16731 per therm (I)

Customers may be required to pay a franchise fee surcharge for gas volumes transported by PG&E. (See Schedule G-SUR for details.)

In addition, the Customer will also be responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of gas supplied from a source other than PG&E from intra- or interstate sources.

3. Cap-and-Trade Cost Exemption $0.04781 per therm (I)

The Cap-and-Trade Cost Exemption is applicable to customers who are identified by the California Air Resources Board (CARB) as being Covered Entities for their Greenhouse Gas (GHG) emissions as part of the Cap-and-Trade program. Applicable Cap-and-Trade Cost Exemptions may be provided from the date CARB identifies a customer as being a Covered Entity, or provided based upon documentation satisfactory to the Utility for the time period for which the customer was a Covered Entity, whichever is earlier.

See Preliminary Statement, Part B for Default Tariff Rate Components.

NEGOTIABLE RATES: Rates under this schedule may be negotiated.

(Continued)

GAS SCHEDULE G-LNG Sheet 1
EXPERIMENTAL LIQUEFIED NATURAL GAS SERVICE

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

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

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

Liquefaction Charge (Per Therm):	$0.30496 (I)
LNG Gallon Equivalent: (Conversion factor - One LNG Gallon = 0.82 Therms)	$0.25007 (I)

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

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

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

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

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

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

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

* PG&E's gas tariffs are on-line at www.pge.com.

(Continued)

RATES: (Cont'd.)

2. Transportation Charge:

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

a. Backbone Level Rate:

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

Backbone Level Rate (per therm) .... $0.06824 (I)

b. Transmission-Level Rate:

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

Transmission-Level Rate (per therm)............................... $0.16760 (I)

c. Distribution-Level Rate:

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

Average Monthly Use (Therms)	Summer (Per Therm)		Winter (Per Therm)	
Tier 1: 0 to 20,833	$0.39325	(I)	$0.47430	(I)
Tier 2: 20,834 to 49,999	$0.30932	(I)	$0.36098	(I)
Tier 3: 50,000 to 166,666	$0.29217	(I)	$0.33783	(I)
Tier 4: 166,667 to 249,999	$0.27876	(I)	$0.31973	(I)
Tier 5: 250,000 and above*	$0.16760	(I)	$0.16760	(I)

3. Cap-and-Trade Cost Exemption: $0.04781 per therm (I)

The Cap-and-Trade Cost Exemption is applicable to customers who are identified by the California Air Resources Board (CARB) as being Covered Entities for their Greenhouse Gas (GHG) emissions as part of the Cap-and-Trade program. Applicable Cap-and-Trade Cost Exemptions may be provided from the date CARB identifies a customer as being a Covered Entity, or provided based upon documentation satisfactory to the Utility for the time period for which the customer was a Covered Entity, whichever is earlier.

See Preliminary Statement Part B for Default Tariff Rate Components.

* Tier 5 Summer and Winter rates are the same.

(Continued)

GAS SCHEDULE G-NT Sheet 2

GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS

RATES: (Cont'd.)

2. Transportation Charge:

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

a. Backbone Level Rate:

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

Backbone Level Rate (per therm): $0.06824 (I)

b. Transmission-Level Rate:

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

Transmission-Level Rate (per therm): $0.17749 (I)

c. Distribution-Level Rate:

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

Average Monthly Use (Therms)	Summer (Per Therm)		Winter (Per Therm)	
Tier 1: 0 to 20,833	$0.39325	(I)	$0.47430	(I)
Tier 2: 20,834 to 49,999	$0.30932	(I)	$0.36098	(I)
Tier 3: 50,000 to 166,666	$0.29217	(I)	$0.33783	(I)
Tier 4: 166,667 to 249,999	$0.27876	(I)	$0.31973	(I)
Tier 5: 250,000 and above*	$0.17749	(I)	$0.17749	(I)

3. Cap-and-Trade Cost Exemption: $0.04781 (I)

The Cap-and-Trade Cost Exemption is applicable to customers who are identified by the California Air Resources Board (CARB) as being Covered Entities for their Greenhouse Gas (GHG) emissions as part of the Cap-and-Trade program. Applicable Cap-and-Trade Cost Exemptions may be provided from the date CARB identifies a customer as being a Covered Entity, or provided based upon documentation satisfactory to the Utility for the time period for which the customer was a Covered Entity, whichever is earlier.

See Preliminary Statement Part B for Default Tariff Rate Components.

* Tier 5 Summer and Winter rates are the same.

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

(Continued)

GAS SCHEDULE G-WSL Sheet 1

GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS

APPLICABILITY: This rate schedule[1] applies to the transportation of natural gas for resale. Service under this schedule is available to the Customers listed below, and any new wholesale Customer. Customers must procure gas supply from a supplier other than PG&E.

Per D.15-10-032 and D.18-03-017, transportation rates include GHG Compliance Cost for non-covered entities. Customers who are directly billed by the Air Resources Board (ARB), i.e., covered entities, are exempt from paying AB 32 GHG Compliance Costs through PG&E's rates.[2] A "Cap-and-Trade Cost Exemption" credit for these costs will be shown as a line item on exempt customers' bills.[3, 4]

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

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

1. Customer Access Charge:

	Per Day
Palo Alto	$78.30247
Coalinga	$23.48416
West Coast Gas-Mather	$12.46685
Island Energy	$15.91167
Alpine Natural Gas	$5.30992
West Coast Gas-Castle	$13.64186

2. Transportation Charges:

For gas delivered in the current billing month:

	Per Therm	
Palo Alto-T	$0.16127	(I)
Coalinga-T	$0.16127	(I)
West Coast Gas-Mather-T	$0.16127	(I)
West Coast-Mather-D	$0.42552	(I)
Island Energy-T	$0.16127	(I)
Alpine Natural Gas-T	$0.16127	(I)
West Coast Gas-Castle-D	$0.36083	(I)

1 PG&E's gas tariffs are available online at www.pge.com.

2 Covered entities are not exempt from paying costs associated with LUAF Gas and Gas used by Company Facilities.

3 The exemption credit will be equal to the effective non-exempt AB 32 GHG Compliance Cost Rate ($ per therm) included in Preliminary Statement – Part B, multiplied by the customer's billed volumes (therms) for each billing period.

4 PG&E will update its billing system annually to reflect newly exempt or newly excluded customers to conform with lists of Directly Billed Customers provided annually by the ARB.

(Continued)

GAS SCHEDULE G-WSL Sheet 2
GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS

RATES: (Cont'd.)

3. Cap-and-Trade Cost Exemption: $0.04781 per therm (I)

   The Cap-and-Trade Cost Exemption is applicable to customers who are identified by the California Air Resources Board (CARB) as being Covered Entities for their Greenhouse Gas (GHG) emissions as part of the Cap-and-Trade program. Applicable Cap-and-Trade Cost Exemptions may be provided from the date CARB identifies a customer as being a Covered Entity, or provided based upon documentation satisfactory to the Utility for the time period for which the customer was a Covered Entity, whichever is earlier.

See Preliminary Statement, Part B for the default tariff rate components applicable to this schedule.

Customers will be responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from Backbone or interstate sources.

The existing Wholesale Customers listed below will have a one-time option prior to December 31, 2016, to subscribe, on behalf of their core Customers, for firm capacity on the Redwood to on-system and Baja to on-system paths as specified below. Capacity will be offered only for the core portion of the Customer's load.

Customer	Redwood (MDth)	Baja – Annual (MDth)	Baja – Seasonal (MDth)
Alpine	0.098	0.029	0.025
Coalinga	0.552	0.165	0.142
Island Energy	0.064	0.019	0.017
Palo Alto	5.898	1.764	1.521
West Coast Gas (Castle)	0.051	0.015	0.013
West Coast Gas (Mather)	0.171	0.051	0.044

This Backbone capacity will be offered to the G-WSL Customers specified above at the rates specified for Core Procurement Groups in Schedule G-AFT and/or G-SFT for Baja Seasonal. G-WSL Customers must execute a Gas Transmission Service Agreement (GTSA) (Form No. 79-866) and associated exhibits in order to exercise a preferential right to this intrastate capacity. In addition, G-WSL Customers, at their option, may execute a GTSA and associated exhibits for additional Backbone transmission pipeline capacity that will not be offered at the rates specified for Core Procurement Groups in Schedule G-AFT and/or G-SFT for Baja Seasonal.

(Continued)

GAS TABLE OF CONTENTS

Sheet 1

(Continued)

GAS TABLE OF CONTENTS

(Continued)

GAS TABLE OF CONTENTS

(Continued)

GAS TABLE OF CONTENTS

Preliminary Statements

(Continued)

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

AT&T
Albion Power Company
Alcantar & Kahl LLP

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
Braun Blaising Smith Wynne
P.C. CalCom Solar
California Cotton Ginners & Growers Assn
California Energy Commission
California Public Utilities Commission
California State Association of Counties
Calpine
Casner, Steve
Cenergy Power
Center for Biological Diversity
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
County of Tehama - Department of Public Works
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

Downey & Brand
East Bay Community Energy
Ellison Schneider & Harris LLP
Energy Management Service
Evaluation + Strategy for Social Innovation
GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz & Ritchie
Green Charge Networks
Green Power Institute
Hanna & Morton
ICF
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.
Linde
Los Angeles County Integrated Waste Management Task Force
Los Angeles Dept of Water & Power
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
Morgan Stanley
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company

Pioneer Community Energy
Praxair
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions

SCE
SDG&E and SoCalGas

SPURR
San Francisco Water Power and Sewer
Seattle City Light
Sempra Utilities
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Troutman Sanders LLP
Utility Cost Management
Utility Power Solutions
Utility Specialists

Verizon
Water and Energy Consulting
Wellhead Electric Company
Western Manufactured Housing Communities Association (WMA)
Yep Energy