PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE

October 17, 2019

Advice Letter 4142-G/5636-E

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

SUBJECT: Effects of 2017 Tax Act

Dear Mr. Jacobson:

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

Sincerely,

Edward Randolph

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

Pacific Gas and Electric Company

Erik Jacobson
Director
Regulatory Relations

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

Fax: 415-973-3582

September 13, 2019

Advice 4142-G/5636-E
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: **Effects of 2017 Tax Act**

Purpose

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

Background

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

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

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

Revised Revenue Requirements

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

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

Gas Revenue Requirements

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

Electric Revenue Requirements

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

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

Amortization of Revised Revenue Requirements in Rates

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

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

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

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

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

Protests

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

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 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:

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

Facsimile: (415) 973-3582
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 2 advice submittal become effective on regular notice, October 13, 2019 which is 30 calendar days after the date of submittal.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list for A.15-09-001 and A.13-12-012. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: http://www.pge.com/tariffs/.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachments

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

Michael Conklin, Energy Division

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 E/G/M)

Utility type:
- ☑ ELC
- ☑ GAS
- ☐ WATER
- ☐ PLC
- ☐ HEAT

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

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

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

Tier Designation: 2

Subject of AL: Effects of 2017 Tax Act

Keywords (choose from CPUC listing): Compliance,

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☑ One-Time ☐ Other:

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

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

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

Confidential treatment requested? ☐ Yes ☑ No

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

Resolution required? ☐ Yes ☑ No

Requested effective date: 10/13/19

No. of tariff sheets: N/A

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

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

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

Tariff schedules affected: N/A

Service affected and changes proposed[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

Tables

Tables from GRC

GRC – 2018

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation (New Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	$1,058,558	$(231,239)	$(496,582)	
2	Income Tax Rate	29.84%	21.00%	8.84%	
3	Reduction in Income Taxes	$315,874	$(48,560)	$(43,898)	
4	Income Tax Gross-Up	1.425313	1.425313	1.425313	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	$450,219	$(69,213)	$(62,568)	$318,438

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	$(110,555)
2	Income Tax Gross-Up	1.425314
3	Revenue Requirement Impact of Protected ADFIT	$(157,576)

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	$229,405		
2	Working Cash	$(22,551)		
3	Total Rate Base Changes	$206,854	$206,854	$206,854
4	Rate of Return	2.30%	5.39%	7.69%
5	Return on Rate Base	$4,758	$11,149	$15,907
6	Income Tax Gross-Up	1.0000	1.425313	–
7	Revenue Requirement	$4,758	$15,891	$20,649
8	Income Tax Rate		29.84%	–
9	Revenue Requirement Attributable to Income Taxes		$4,742	$4,742

GRC – 2019

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation (New Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	$1,039,911	$(277,275)	$(531,723)	
2	Income Tax Rate	29.84%	21.00%	8.84%	
3	Reduction in Income Taxes	$310,309	$(58,228)	$(47,004)	
4	Income Tax Gross-Up	1.425,313	1.425313	1.425313	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	$442,288	$(82,993)	$(66,996)	$292,299

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	$(115,444)
2	Income Tax Gross-Up	1.425314
3	Revenue Requirement Impact of Protected ADFIT	$(164,544)

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

Tables from GT&S

GT&S – 2018

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

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

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

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

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	$(7,350)
2	Income Tax Gross-Up	1.425313
3	Revenue Requirement Impact of Protected ADFIT	$(10,476)

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

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

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

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

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

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

Attachment 2

Results of the RO models

Results of the RO models for GRC

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

A

Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed

Results of Operations at Proposed Rates

Electric And Gas Departments

(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018		Attrition Year 2019	
			Increase	Total	Increase	Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	8,004,291	65,952	8,070,242	330,072	8,400,314
2	Plus Other Operating Revenue	152,099	-	152,099	-	152,099
3	Total Operating Revenue	8,156,390	65,952	8,222,342	330,072	8,552,413
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	647,426	49,684	697,111	35,549	732,659
6	Storage	-	-	-	-	-
7	Transmission	7,116	497	7,613	347	7,960
8	Distribution	1,139,910	7,377	1,147,287	16,695	1,163,982
9	Customer Accounts	292,872	856	293,728	3,678	297,406
10	Uncollectibles	27,231	480	27,711	1,112	28,823
11	Customer Services	41,321	(733)	40,588	(28)	40,560
12	Administrative and General	912,183	20,539	932,721	20,535	953,256
13	Franchise & SFGR Tax Requirement	66,203	657	66,860	2,689	69,550
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(29,915)	-	(29,915)	-	(29,915)
18	Subtotal Expenses:	3,104,523	79,357	3,183,880	80,577	3,264,457
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	277,715	13,289	291,004	12,983	303,986
21	Payroll	102,518	2,460	104,978	2,519	107,498
22	Business	1,058	-	1,058	-	1,058
23	Other	2,516	-	2,516	-	2,516
24	State Corporation Franchise	82,099	(524)	81,576	12,765	94,341
25	Federal Income	225,472	(155,631)	69,841	14,552	84,393
26	Total Taxes	691,378	(140,405)	550,972	42,820	593,792
27	Depreciation	2,394,911	122,721	2,517,631	116,360	2,633,991
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	6,193,906	61,673	6,255,579	239,756	6,495,334
31	Net for Return	1,962,484	4,279	1,966,763	90,316	2,057,079
32	Rate Base	24,348,436	1,229,946	25,578,382	1,174,532	26,752,914

B

Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision

Results of Operations at Proposed Rates

Electric And Gas Departments

(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018		Attrition Year 2019	
			Increase	Total	Increase	Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	8,004,291	50,918	8,055,209	349,897	8,405,106
2	Plus Other Operating Revenue	152,099	-	152,099	-	152,099
3	Total Operating Revenue	8,156,390	50,918	8,207,308	349,897	8,557,205
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	647,426	49,684	697,111	35,549	732,659
6	Storage	-	-	-	-	-
7	Transmission	7,116	497	7,613	347	7,960
8	Distribution	1,139,910	7,377	1,147,287	16,695	1,163,982
9	Customer Accounts	292,872	856	293,728	3,678	297,406
10	Uncollectibles	27,231	428	27,659	1,178	28,837
11	Customer Services	41,321	(733)	40,588	(28)	40,560
12	Administrative and General	912,183	20,539	932,721	20,535	953,256
13	Franchise & SFGR Tax Requirement	66,203	544	66,748	2,851	69,599
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(29,915)	-	(29,915)	-	(29,915)
18	Subtotal Expenses:	3,104,523	79,193	3,183,716	80,805	3,264,521
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	277,715	13,289	291,004	12,983	303,986
21	Payroll	102,518	2,460	104,978	2,519	107,498
22	Business	1,058	-	1,058	-	1,058
23	Other	2,516	-	2,516	-	2,516
24	State Corporation Franchise	82,099	(1,853)	80,246	14,481	94,727
25	Federal Income	225,472	(169,740)	55,732	31,802	87,533
26	Total Taxes	691,378	(155,844)	535,534	61,785	597,319
27	Depreciation	2,394,911	122,721	2,517,631	116,360	2,633,991
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	6,193,906	46,069	6,239,975	258,950	6,498,925
31	Net for Return	1,962,484	4,848	1,967,332	90,947	2,058,280
32	Rate Base	24,348,436	1,237,351	25,585,786	1,182,746	26,768,532

B-A

Pacific Gas and Electric Company

2017 PG&E GRC (Difference)

Results of Operations at Proposed Rates

Electric And Gas Departments

(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018		Attrition Year 2019		Line No.
			Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
	REVENUE:						
1	Revenue Collected in Rates	-	(15,034)	(15,034)	19,826	4,792	1
2	Plus Other Operating Revenue	-	-	-	-	-	2
3	Total Operating Revenue	-	(15,034)	(15,034)	19,826	4,792	3
	OPERATING EXPENSES:						
4	Energy Costs	-	-	-	-	-	4
5	Production / Procurement	-	-	-	-	-	5
6	Storage	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	7
8	Distribution	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	9
10	Uncollectibles	-	(52)	(52)	67	15	10
11	Customer Services	-	-	-	-	-	11
12	Administrative and General	-	-	-	-	-	12
13	Franchise & SFGR Tax Requirement	-	(113)	(113)	162	49	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	-	-	-	-	-	17
18	Subtotal Expenses:	-	(165)	(165)	229	64	18
	TAXES:						
19	Superfund	-	-	-	-	-	19
20	Property	-	-	-	-	-	20
21	Payroll	-	-	-	-	-	21
22	Business	-	-	-	-	-	22
23	Other	-	-	-	-	-	23
24	State Corporation Franchise	-	(1,329)	(1,329)	1,716	386	24
25	Federal Income	-	(14,109)	(14,109)	17,250	3,141	25
26	Total Taxes	-	(15,439)	(15,439)	18,965	3,527	26
27	Depreciation	-	-	-	-	-	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	-	(15,603)	(15,603)	19,194	3,591	30
31	Net for Return	-	569	569	632	1,201	31
32	Rate Base	-	7,405	7,405	8,214	15,619	32

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

A

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

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

B

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

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

B-A

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

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total	Line No.
		(A)	(B)	(C)	(D)	(E)	
1	Revenues	-	(15,034)	(15,034)	19,826	4,792	1
2	O&M Expenses	-	(165)	(165)	229	64	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	4
5	Taxes Other Than Income	-	-	-	-	-	5
6	Subotal	-	(14,869)	(14,869)	19,597	4,728	6
	DEDUCTIONS FROM TAXABLE INCOME:						
7	Interest Charge Adjustment	-	170	170	189	359	7
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-	8
9	Operating Expense Adjustments	-	-	-	-	-	9
10	Repair Deduction	-	-	-	-	-	10
11	Removal Cost Adjustment	-	-	-	-	-	11
12	Vacation Pay Adjustment	-	-	-	-	-	12
13	Capitalized Software Adjustment	-	-	-	-	-	13
14	Subtotal Deductions	-	170	170	189	359	14
	CCFT TAXES:						
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	20
21	Subtotal Deductions	-	170	170	189	359	21
22	Taxable Income for CCFT	-	(15,039)	(15,039)	19,408	4,369	22
23	CCFT	-	(1,329)	(1,329)	1,716	386	23
24	State Tax Credit	-	-	-	-	-	24
25	Current CCFT	-	(1,329)	(1,329)	1,716	386	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	26
27	Deferred Taxes - Interest	-	-	-	-	-	27
28	Deferred Taxes - Vacation	-	-	-	-	-	28
29	Deferred Taxes - Other	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	-	-	-	-	-	30
31	Total CCFT	-	(1,329)	(1,329)	1,716	386	31
	FEDERAL TAXES:						
32	CCFT - Prior Year Adjustment	-	-	-	(1,329)	(1,329)	32
33	FIT Capitalized Interest Adjustment	-	-	-	-	-	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	40
41	Subtotal Deductions	-	170	170	(1,141)	(970)	41
42	Taxable Income for FIT	-	(15,039)	(15,039)	20,738	5,698	42
43	Federal Income Tax	-	(3,158)	(3,158)	4,355	1,197	43
44	Federal Tax Credit	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	45
46	Deferred Taxes - Interest	-	-	-	-	-	46
47	Deferred Taxes - Vacation	-	-	-	-	-	47
48	ARAM	-	(27,265)	(27,265)	12,895	(14,370)	48
49	Deferred Taxes - Fixed Assets	-	16,314	16,314	(0)	16,314	49
50	Total Federal Income Tax	-	(14,109)	(14,109)	17,250	3,141	50

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

A

Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed

Electric And Gas Departments

Rate Base - Attrition

(Thousands of Dollars)

Line No.		2017 End Of Year (A)	2017 WAVG Year (B)	2018 End Of Year (C)	2018 WAVG Year (D)	2018 WAVG Increase (E)	2019 End Of Year (F)	2019 WAVG Year (G)	2019 WAVG Increase (H)
	PLANT IN SERVICE								
1	Beginning of Year	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498
2	Net Additions	2,993,565	1,331,729	2,775,498	1,234,852	(96,877)	2,712,400	1,206,786	(28,066)
3	Total	59,131,798	57,469,961	61,907,296	60,366,649	2,896,688	64,619,696	63,114,082	2,747,433
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	225,722	225,722	225,722	225,722	-	225,722	225,722	-
6	Working Cash	510,175	510,175	510,175	510,175	-	510,175	510,175	-
7	Total	735,898	735,898	735,898	735,898	-	735,898	735,898	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	25,423	25,265	25,423	25,423	158	25,423	25,423	-
9	Deferred Vacation	39,518	38,918	26,180	32,849	(6,069)	26,180	26,180	(6,669)
10	CIAC Deferral	467,959	464,182	467,959	467,959	3,777	467,959	467,959	-
11	Total	532,900	528,366	519,562	526,231	(2,134)	519,562	519,562	(6,669)
12	CUSTOMER ADVANCES	96,421	96,421	96,421	96,421	-	96,421	96,421	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(14,906)	(14,906)	572	(14,906)	(14,906)	-
14	Accum Def Taxes - Fixed Assets	5,503,826	5,465,670	5,185,766	5,344,796	(120,874)	4,860,319	5,023,042	(321,754)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	235,166	240,214	235,166	235,166	(5,048)	235,166	235,166	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	5,724,087	5,690,406	5,406,026	5,565,057	(125,350)	5,080,580	5,243,303	(321,754)
	DEPRECIATION RESERVE								
19	Beginning of Year	27,708,139	27,708,139	29,465,867	29,465,867	1,757,728	31,311,972	31,311,972	1,846,105
20	Depreciation Expense	2,398,005	1,199,002	2,520,726	1,260,363	61,360	2,637,085	1,318,543	58,180
21	Net Salvage/Retirements	(640,277)	(308,180)	(674,621)	(337,311)	(29,130)	(707,219)	(353,610)	(16,299)
22	Total	29,465,867	28,598,961	31,311,972	30,388,919	1,789,958	33,241,838	32,276,905	1,887,985
23	RATE BASE	25,114,221	24,348,436	26,348,337	25,578,382	1,229,946	27,456,318	26,752,914	1,174,532

B

Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision

Electric And Gas Departments

Rate Base - Attrition

(Thousands of Dollars)

Line No.		2017 End Of Year (A)	2017 WAVG Year (B)	2018 End Of Year (C)	2018 WAVG Year (D)	2018 WAVG Increase (E)	2019 End Of Year (F)	2019 WAVG Year (G)	2019 WAVG Increase (H)
	PLANT IN SERVICE								
1	Beginning of Year	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498
2	Net Additions	2,993,565	1,331,729	2,775,498	1,234,852	(96,877)	2,712,400	1,206,786	(28,066)
3	Total	59,131,798	57,469,961	61,907,296	60,366,649	2,896,688	64,619,696	63,114,082	2,747,433
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	225,722	225,722	225,722	225,722	-	225,722	225,722	-
6	Working Cash	510,175	510,175	510,175	510,175	-	510,175	510,175	-
7	Total	735,898	735,898	735,898	735,898	-	735,898	735,898	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	25,423	25,265	21,414	23,419	(1,846)	17,379	19,397	(4,022)
9	Deferred Vacation	39,518	38,918	32,849	36,183	(2,735)	26,180	29,514	(6,669)
10	CIAC Deferral	467,959	464,182	460,742	464,350	168	452,571	456,656	(7,694)
11	Total	532,900	528,366	515,005	523,953	(4,413)	496,131	505,568	(18,385)
12	CUSTOMER ADVANCES	96,421	96,421	96,421	96,421	-	96,421	96,421	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(13,071)	(13,988)	1,490	(11,236)	(12,153)	1,835
14	Accum Def Taxes - Fixed Assets	5,503,826	5,465,670	5,164,564	5,334,195	(131,475)	4,816,790	4,990,677	(343,518)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	235,166	240,214	235,166	235,166	(5,048)	235,166	235,166	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	5,724,087	5,690,406	5,386,659	5,555,373	(135,033)	5,040,720	5,213,690	(341,683)
	DEPRECIATION RESERVE								
19	Beginning of Year	27,708,139	27,708,139	29,465,867	29,465,867	1,757,728	31,311,972	31,311,972	1,846,105
20	Depreciation Expense	2,398,005	1,199,002	2,520,726	1,260,363	61,360	2,637,085	1,318,543	58,180
21	Net Salvage/Retirements	(640,277)	(308,180)	(674,621)	(337,311)	(29,130)	(707,219)	(353,610)	(16,299)
22	Total	29,465,867	28,598,961	31,311,972	30,388,919	1,789,958	33,241,838	32,276,905	1,887,985
23	RATE BASE	25,114,221	24,348,436	26,363,147	25,585,786	1,237,351	27,472,746	26,768,532	1,182,746

B-A

Pacific Gas and Electric Company

2017 PG&E GRC (Difference)

Electric And Gas Departments

Rate Base - Attrition

(Thousands of Dollars)

	2017 End Of Year (A)	2017 WAVG Year (B)	2018 End Of Year (C)	2018 WAVG Year (D)	2018 WAVG Increase (E)	2019 End Of Year (F)	2019 WAVG Year (G)	2019 WAVG Increase (H)	Line No.
PLANT IN SERVICE									
Beginning of Year	-	-	-	-	-	-	-	-	1
Net Additions	-	-	-	-	-	-	-	-	2
Total	-	-	-	-	-	-	-	-	3
WORKING CAPITAL									
Material & Supplies - Fuel	-	-	-	-	-	-	-	-	4
Material & Supplies	-	-	-	-	-	-	-	-	5
Working Cash	-	-	-	-	-	-	-	-	6
Total	-	-	-	-	-	-	-	-	7
TRA ADJUSTMENTS									
Capitalized Interest	-	-	(4,009)	(2,004)	(2,004)	(8,044)	(6,026)	(4,022)	8
Deferred Vacation	-	-	6,669	3,334	3,334	-	3,334	-	9
CIAC Deferral	-	-	(7,218)	(3,609)	(3,609)	(15,388)	(11,303)	(7,694)	10
Total	-	-	(4,557)	(2,279)	(2,279)	(23,432)	(13,995)	(11,716)	11
CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	12
DEFERRED TAXES									
Accum Def Taxes - Reg Asset	-	-	1,835	917	917	3,670	2,752	1,835	13
Accum Def Taxes - Fixed Assets	-	-	(21,202)	(10,601)	(10,601)	(43,529)	(32,366)	(21,765)	14
Accum Def Taxes - Other	-	-	-	-	-	-	-	-	15
Accum Def ITC	-	-	-	-	-	-	-	-	16
Deferred Taxes-Other	-	-	-	-	-	-	-	-	17
Total Deferred Taxes	-	-	(19,367)	(9,683)	(9,683)	(39,860)	(29,613)	(19,930)	18
DEPRECIATION RESERVE									
Beginning of Year	-	-	-	-	-	-	-	-	19
Depreciation Expense	-	-	-	-	-	-	-	-	20
Net Salvage/Retirements	-	-	-	-	-	-	-	-	21
Total	-	-	-	-	-	-	-	-	22
RATE BASE	-	-	14,810	7,405	7,405	16,428	15,619	8,214	23

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

A

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
	REVENUE:					
1	Revenue Collected in Rates	4,152,187	530	4,152,717	182,608	4,335,325
2	Plus Other Operating Revenue	117,983	-	117,983	-	117,983
3	Total Operating Revenue	4,270,171	530	4,270,700	182,608	4,453,308
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	1,066	58	1,124	46	1,170
8	Distribution	710,221	43,693	753,914	35,079	788,993
9	Customer Accounts	173,659	10,639	184,298	8,612	192,910
10	Uncollectibles	14,434	147	14,582	623	15,205
11	Customer Services	19,048	1,167	20,215	942	21,158
12	Administrative and General	381,817	8,518	390,334	8,513	398,847
13	Franchise & SFGR Tax Requirement	33,355	3	33,358	1,426	34,784
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(6,420)	-	(6,420)	-	(6,420)
18	Subtotal Expenses:	1,327,179	64,226	1,391,405	55,242	1,446,647
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	167,698	7,743	175,441	7,553	182,994
21	Payroll	39,116	939	40,055	961	41,016
22	Business	453	-	453	-	453
23	Other	1,076	-	1,076	-	1,076
24	State Corporation Franchise	72,154	(4,554)	67,600	6,907	74,507
25	Federal Income	181,899	(127,632)	54,268	9,925	64,193
26	Total Taxes	462,396	(123,504)	338,892	25,346	364,238
27	Depreciation	1,364,495	67,957	1,432,452	64,132	1,496,584
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	3,154,071	8,678	3,162,749	144,720	3,307,469
31	Net for Return	1,116,100	(8,148)	1,107,952	37,888	1,145,839
32	Rate Base	13,847,392	561,864	14,409,257	492,728	14,901,984

B

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
	REVENUE:					
1	Revenue Collected in Rates	4,152,187	(28,426)	4,123,762	193,077	4,316,839
2	Plus Other Operating Revenue	117,983	-	117,983	-	117,983
3	Total Operating Revenue	4,270,171	(28,426)	4,241,745	193,077	4,434,822
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	1,066	58	1,124	46	1,170
8	Distribution	710,221	43,693	753,914	35,079	788,993
9	Customer Accounts	173,659	10,639	184,298	8,612	192,910
10	Uncollectibles	14,434	49	14,483	659	15,142
11	Customer Services	19,048	1,167	20,215	942	21,158
12	Administrative and General	381,817	8,518	390,334	8,513	398,847
13	Franchise & SFGR Tax Requirement	33,355	(223)	33,132	1,508	34,640
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(6,420)	-	(6,420)	-	(6,420)
18	Subtotal Expenses:	1,327,179	63,901	1,391,080	55,359	1,446,439
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	167,698	7,743	175,441	7,553	182,994
21	Payroll	39,116	939	40,055	961	41,016
22	Business	453	-	453	-	453
23	Other	1,076	-	1,076	-	1,076
24	State Corporation Franchise	72,154	(7,110)	65,044	7,779	72,823
25	Federal Income	181,899	(154,635)	27,264	17,759	45,023
26	Total Taxes	462,396	(153,063)	309,333	34,052	343,385
27	Depreciation	1,364,495	67,957	1,432,452	64,132	1,496,584
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	3,154,071	(21,206)	3,132,865	153,543	3,286,408
31	Net for Return	1,116,100	(7,219)	1,108,880	39,534	1,148,414
32	Rate Base	13,847,392	573,939	14,421,331	514,135	14,935,466

B-A

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

Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)	Line No.
REVENUE:						
Revenue Collected in Rates	-	(28,955)	(28,955)	10,470	(18,486)	1
Plus Other Operating Revenue	-	-	-	-	-	2
Total Operating Revenue	-	(28,955)	(28,955)	10,470	(18,486)	3
OPERATING EXPENSES:						
Energy Costs	-	-	-	-	-	4
Production / Procurement	-	-	-	-	-	5
Storage	-	-	-	-	-	6
Transmission	-	-	-	-	-	7
Distribution	-	-	-	-	-	8
Customer Accounts	-	-	-	-	-	9
Uncollectibles	-	(99)	(99)	36	(63)	10
Customer Services	-	-	-	-	-	11
Administrative and General	-	-	-	-	-	12
Franchise & SFGR Tax Requirement	-	(226)	(226)	82	(144)	13
Amortization	-	-	-	-	-	14
Wage Change Impacts	-	-	-	-	-	15
Other Price Change Impacts	-	-	-	-	-	16
Other Adjustments	-	-	-	-	-	17
Subtotal Expenses:	-	(325)	(325)	118	(208)	18
TAXES:						
Superfund	-	-	-	-	-	19
Property	-	-	-	-	-	20
Payroll	-	-	-	-	-	21
Business	-	-	-	-	-	22
Other	-	-	-	-	-	23
State Corporation Franchise	-	(2,555)	(2,555)	872	(1,684)	24
Federal Income	-	(27,003)	(27,003)	7,834	(19,169)	25
Total Taxes	-	(29,559)	(29,559)	8,706	(20,853)	26
Depreciation	-	-	-	-	-	27
Fossil/Hydro Decommissioning	-	-	-	-	-	28
Nuclear Decommissioning	-	-	-	-	-	29
Total Operating Expenses	-	(29,884)	(29,884)	8,823	(21,061)	30
Net for Return	-	929	929	1,646	2,575	31
Rate Base	-	12,074	12,074	21,407	33,482	32

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

A

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

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	4,270,171	530	4,270,700	182,608	4,453,308
2	O&M Expenses	1,327,179	64,226	1,391,405	55,242	1,446,647
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	208,343	8,682	217,025	8,514	225,539
6	Subotal	2,734,648	(72,377)	2,662,271	118,852	2,781,123
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	358,647	(27,235)	331,413	11,333	342,746
8	Fiscal/Calendar Property Tax Adjustment	3,401	-	3,401	-	3,401
9	Operating Expense Adjustments	52,797	-	52,797	-	52,797
10	Repair Deduction	425,076	(33,594)	391,482	(9,602)	381,879
11	Removal Cost Adjustment	126,751	-	126,751	-	126,751
12	Vacation Pay Adjustment	(1,259)	-	(1,259)	-	(1,259)
13	Capitalized Software Adjustment	49,019	-	49,019	-	49,019
14	Subtotal Deductions	1,014,432	(60,829)	953,603	1,730	955,334
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	1,772	-	1,772	-	1,772
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	865,653	39,968	905,621	38,988	944,609
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	1,881,857	(20,860)	1,860,997	40,718	1,901,715
22	Taxable Income for CCFT	852,791	(51,517)	801,274	78,133	879,408
23	CCFT	75,387	(4,554)	70,833	6,907	77,740
24	State Tax Credit	(867)	-	(867)	-	(867)
25	Current CCFT	74,519	(4,554)	69,965	6,907	76,872
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	157	-	157	-	157
28	Deferred Taxes - Vacation	(111)	-	(111)	-	(111)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(2,411)	-	(2,411)	-	(2,411)
31	Total CCFT	72,154	(4,554)	67,600	6,907	74,507
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	73,383	1,136	74,519	(4,554)	69,965
33	FIT Capitalized Interest Adjustment	935	-	935	-	935
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	926,399	(385,718)	540,681	23,277	563,958
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	301	-	301	-	301
41	Subtotal Deductions	2,015,450	(445,410)	1,570,040	20,453	1,590,493
42	Taxable Income for FIT	719,198	373,033	1,092,231	98,399	1,190,629
43	Federal Income Tax	251,719	78,337	229,368	20,664	250,032
44	Federal Tax Credit	(900)	-	(900)	-	(900)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	327	(131)	196	-	196
47	Deferred Taxes - Vacation	(441)	176	(264)	-	(264)
48	ARAM	-	(22,228)	(22,228)	(8,123)	(30,351)
49	Deferred Taxes - Fixed Assets	(68,806)	(83,098)	(151,905)	(2,616)	(154,520)
50	Total Federal Income Tax	181,899	(26,944)	54,268	9,925	64,193

B

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

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	4,270,171	(28,426)	4,241,745	193,077	4,434,822
2	O&M Expenses	1,327,179	63,901	1,391,080	55,359	1,446,439
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	208,343	8,682	217,025	8,514	225,539
6	Subotal	2,734,648	(101,008)	2,633,640	129,204	2,762,844
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	358,647	(26,957)	331,691	11,825	343,516
8	Fiscal/Calendar Property Tax Adjustment	3,401	-	3,401	-	3,401
9	Operating Expense Adjustments	52,797	-	52,797	-	52,797
10	Repair Deduction	425,076	(33,594)	391,482	(9,602)	381,879
11	Removal Cost Adjustment	126,751	-	126,751	-	126,751
12	Vacation Pay Adjustment	(1,259)	-	(1,259)	-	(1,259)
13	Capitalized Software Adjustment	49,019	-	49,019	-	49,019
14	Subtotal Deductions	1,014,432	(60,551)	953,881	2,223	956,104
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	1,772	-	1,772	-	1,772
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	865,653	39,968	905,621	38,988	944,609
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	1,881,857	(20,583)	1,861,274	41,211	1,902,485
22	Taxable Income for CCFT	852,791	(80,425)	772,366	87,993	860,359
23	CCFT	75,387	(7,110)	68,277	7,779	76,056
24	State Tax Credit	(867)	-	(867)	-	(867)
25	Current CCFT	74,519	(7,110)	67,410	7,779	75,188
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	157	-	157	-	157
28	Deferred Taxes - Vacation	(111)	-	(111)	-	(111)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(2,411)	-	(2,411)	-	(2,411)
31	Total CCFT	72,154	(7,110)	65,044	7,779	72,823
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	73,383	1,136	74,519	(7,110)	67,410
33	FIT Capitalized Interest Adjustment	935	-	935	-	935
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	926,399	(385,718)	540,681	23,277	563,958
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	301	-	301	-	301
41	Subtotal Deductions	2,015,450	(445,132)	1,570,318	18,390	1,588,708
42	Taxable Income for FIT	719,198	344,125	1,063,323	110,814	1,174,136
43	Federal Income Tax	251,719	72,266	223,298	23,271	246,569
44	Federal Tax Credit	(900)	-	(900)	-	(900)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	327	(131)	196	-	196
47	Deferred Taxes - Vacation	(441)	176	(264)	-	(264)
48	ARAM	-	(52,669)	(52,669)	(2,896)	(55,565)
49	Deferred Taxes - Fixed Assets	(68,806)	(73,590)	(142,396)	(2,616)	(145,012)
50	Total Federal Income Tax	181,899	(53,947)	27,264	17,759	45,023

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

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total	Line No.
		(A)	(B)	(C)	(D)	(E)	
1	Revenues	-	(28,955)	(28,955)	10,470	(18,486)	1
2	O&M Expenses	-	(325)	(325)	118	(208)	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	4
5	Taxes Other Than Income	-	-	-	-	-	5
6	Subotal	-	(28,630)	(28,630)	10,352	(18,278)	6
	DEDUCTIONS FROM TAXABLE INCOME:						
7	Interest Charge Adjustment	-	278	278	492	770	7
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-	8
9	Operating Expense Adjustments	-	-	-	-	-	9
10	Repair Deduction	-	-	-	-	-	10
11	Removal Cost Adjustment	-	-	-	-	-	11
12	Vacation Pay Adjustment	-	-	-	-	-	12
13	Capitalized Software Adjustment	-	-	-	-	-	13
14	Subtotal Deductions	-	278	278	492	770	14
	CCFT TAXES:						
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	20
21	Subtotal Deductions	-	278	278	492	770	21
22	Taxable Income for CCFT	-	(28,908)	(28,908)	9,860	(19,048)	22
23	CCFT	-	(2,555)	(2,555)	872	(1,684)	23
24	State Tax Credit	-	-	-	-	-	24
25	Current CCFT	-	(2,555)	(2,555)	872	(1,684)	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	26
27	Deferred Taxes - Interest	-	-	-	-	-	27
28	Deferred Taxes - Vacation	-	-	-	-	-	28
29	Deferred Taxes - Other	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	-	-	-	-	-	30
31	Total CCFT	-	(2,555)	(2,555)	872	(1,684)	31
	FEDERAL TAXES:						
32	CCFT - Prior Year Adjustment	-	-	-	(2,555)	(2,555)	32
33	FIT Capitalized Interest Adjustment	-	-	-	-	-	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	40
41	Subtotal Deductions	-	278	278	(2,063)	(1,785)	41
42	Taxable Income for FIT	-	(28,908)	(28,908)	12,415	(16,493)	42
43	Federal Income Tax	-	(6,071)	(6,071)	2,607	(3,464)	43
44	Federal Tax Credit	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	45
46	Deferred Taxes - Interest	-	-	-	-	-	46
47	Deferred Taxes - Vacation	-	-	-	-	-	47
48	ARAM	-	(30,441)	(30,441)	5,227	(25,214)	48
49	Deferred Taxes - Fixed Assets	-	9,508	9,508	(0)	9,508	49
50	Total Federal Income Tax	-	(27,003)	(27,003)	7,834	(19,169)	50

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

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Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed

Electric Distribution

Rate Base - Attrition

(Thousands of Dollars)

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

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Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision

Electric Distribution

Rate Base - Attrition

(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	29,526,820	29,526,820	31,085,224	31,085,224	1,558,403	32,520,465	32,520,465	1,435,241
2	Net Additions	1,558,403	682,014	1,435,241	628,114	(53,900)	1,400,037	612,707	(15,407)
3	Total	31,085,224	30,208,834	32,520,465	31,713,337	1,504,503	33,920,503	33,133,172	1,419,835
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	75,586	75,586	75,586	75,586	-	75,586	75,586	-
6	Working Cash	194,712	194,712	194,712	194,712	-	194,712	194,712	-
7	Total	270,298	270,298	270,298	270,298	-	270,298	270,298	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(2,405)	(2,647)	2,448	21	2,669	7,333	4,890	4,869
9	Deferred Vacation	16,909	16,652	14,056	15,482	(1,170)	11,203	12,629	(2,853)
10	CIAC Deferral	372,600	368,418	366,858	369,729	1,311	360,356	363,607	(6,122)
11	Total	387,104	382,424	383,361	385,233	2,809	378,892	381,127	(4,106)
12	CUSTOMER ADVANCES	70,007	70,007	70,007	70,007	-	70,007	70,007	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	3,370,940	3,392,999	3,152,507	3,261,724	(131,275)	2,929,177	3,040,842	(220,881)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	30,229	31,125	30,229	30,229	(896)	30,229	30,229	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	3,401,169	3,424,123	3,182,736	3,291,952	(132,171)	2,959,406	3,071,071	(220,881)
	DEPRECIATION RESERVE								
19	Beginning of Year	12,990,817	12,990,817	14,036,630	14,036,630	1,045,813	15,134,528	15,134,528	1,097,898
20	Depreciation Expense	1,364,495	682,248	1,432,452	716,226	33,978	1,496,584	748,292	32,066
21	Net Salvage/Retirements	(318,682)	(153,030)	(334,554)	(167,277)	(14,247)	(349,532)	(174,766)	(7,489)
22	Total	14,036,630	13,520,034	15,134,528	14,585,579	1,065,545	16,281,579	15,708,053	1,122,475
23	RATE BASE	14,234,821	13,847,392	14,786,855	14,421,331	573,939	15,258,701	14,935,466	514,135

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Pacific Gas and Electric Company

2017 PG&E GRC (Difference)

Electric Distribution

Rate Base - Attrition

(Thousands of Dollars)

Line No.		2017		2018			2019			Line No.
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	PLANT IN SERVICE									
1	Beginning of Year	-	-	-	-	-	-	-	-	1
2	Net Additions	-	-	-	-	-	-	-	-	2
3	Total	-	-	-	-	-	-	-	-	3
	WORKING CAPITAL									
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	4
5	Material & Supplies	-	-	-	-	-	-	-	-	5
6	Working Cash	-	-	-	-	-	-	-	-	6
7	Total	-	-	-	-	-	-	-	-	7
	TRA ADJUSTMENTS									
8	Capitalized Interest	-	-	4,853	2,427	2,427	9,738	7,296	4,869	8
9	Deferred Vacation	-	-	2,853	1,427	1,427	-	1,427	-	9
10	CIAC Deferral	-	-	(5,743)	(2,871)	(2,871)	(12,244)	(8,993)	(6,122)	10
11	Total	-	-	1,964	982	982	(2,506)	(271)	(1,253)	11
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	12
	DEFERRED TAXES									
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-	13
14	Accum Def Taxes - Fixed Assets	-	-	(22,185)	(11,092)	(11,092)	(45,321)	(33,753)	(22,660)	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	15
16	Accum Def ITC	-	-	-	-	-	-	-	-	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	-	-	(22,185)	(11,092)	(11,092)	(45,321)	(33,753)	(22,660)	18
	DEPRECIATION RESERVE									
19	Beginning of Year	-	-	-	-	-	-	-	-	19
20	Depreciation Expense	-	-	-	-	-	-	-	-	20
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-	21
22	Total	-	-	-	-	-	-	-	-	22
23	RATE BASE	-	-	24,148	12,074	12,074	42,815	33,482	21,407	23

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

A

Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed

Results of Operations at Proposed Rates

Gas Distribution

(Thousands of Dollars)

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

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Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision

Results of Operations at Proposed Rates

Gas Distribution

(Thousands of Dollars)

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
	REVENUE:					
1	Revenue Collected in Rates	1,739,149	105,671	1,844,820	83,883	1,928,703
2	Plus Other Operating Revenue	28,091	-	28,091	-	28,091
3	Total Operating Revenue	1,767,240	105,671	1,872,911	83,883	1,956,794
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	3,286	(280)	3,006	(141)	2,864
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	429,689	(36,316)	393,373	(18,384)	374,989
9	Customer Accounts	116,810	(9,970)	106,840	(5,065)	101,775
10	Uncollectibles	5,634	397	6,031	270	6,301
11	Customer Services	22,273	(1,900)	20,373	(971)	19,402
12	Administrative and General	258,547	5,844	264,391	5,844	270,235
13	Franchise & SFGR Tax Requirement	16,297	974	17,271	774	18,044
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(3,495)	-	(3,495)	-	(3,495)
18	Subtotal Expenses:	849,041	(41,252)	807,790	(17,674)	790,116
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	53,820	3,991	57,811	3,905	61,716
21	Payroll	30,790	739	31,529	757	32,285
22	Business	297	-	297	-	297
23	Other	707	-	707	-	707
24	State Corporation Franchise	(14,436)	12,281	(2,155)	5,463	3,308
25	Federal Income	(50,224)	63,729	13,505	10,282	23,787
26	Total Taxes	20,953	80,739	101,693	20,407	122,100
27	Depreciation	480,014	38,521	518,535	36,761	555,296
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,350,009	78,009	1,428,017	39,494	1,467,511
31	Net for Return	417,231	27,662	444,893	44,389	489,282
32	Rate Base	5,176,567	609,143	5,785,710	577,240	6,362,951

B-A

Pacific Gas and Electric Company

2017 PG&E GRC (Difference)

Results of Operations at Proposed Rates

Gas Distribution

(Thousands of Dollars)

Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)	Line No.
REVENUE:						
Revenue Collected in Rates	-	3,448	3,448	4,947	8,395	1
Plus Other Operating Revenue	-	-	-	-	-	2
Total Operating Revenue	-	3,448	3,448	4,947	8,395	3
OPERATING EXPENSES:						
Energy Costs	-	-	-	-	-	4
Production / Procurement	-	-	-	-	-	5
Storage	-	-	-	-	-	6
Transmission	-	-	-	-	-	7
Distribution	-	-	-	-	-	8
Customer Accounts	-	-	-	-	-	9
Uncollectibles	-	11	11	16	27	10
Customer Services	-	-	-	-	-	11
Administrative and General	-	-	-	-	-	12
Franchise & SFGR Tax Requirement	-	32	32	46	77	13
Amortization	-	-	-	-	-	14
Wage Change Impacts	-	-	-	-	-	15
Other Price Change Impacts	-	-	-	-	-	16
Other Adjustments	-	-	-	-	-	17
Subtotal Expenses:	-	43	43	62	104	18
TAXES:						
Superfund	-	-	-	-	-	19
Property	-	-	-	-	-	20
Payroll	-	-	-	-	-	21
Business	-	-	-	-	-	22
Other	-	-	-	-	-	23
State Corporation Franchise	-	303	303	440	742	24
Federal Income	-	3,173	3,173	4,734	7,907	25
Total Taxes	-	3,476	3,476	5,174	8,649	26
Depreciation	-	-	-	-	-	27
Fossil/Hydro Decommissioning	-	-	-	-	-	28
Nuclear Decommissioning	-	-	-	-	-	29
Total Operating Expenses	-	3,518	3,518	5,235	8,754	30
Net for Return	-	(71)	(71)	(288)	(359)	31
Rate Base	-	(922)	(922)	(3,740)	(4,663)	32

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

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
1	Revenues	1,767,240	102,223	1,869,463	78,936	1,948,399
2	O&M Expenses	849,041	(41,294)	807,747	(17,735)	790,012
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	85,613	4,729	90,343	4,662	95,005
6	Subotal	832,585	138,788	971,373	92,009	1,063,382
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	134,073	(981)	133,093	13,363	146,455
8	Fiscal/Calendar Property Tax Adjustment	2,645	-	2,645	-	2,645
9	Operating Expense Adjustments	(22,142)	-	(22,142)	-	(22,142)
10	Repair Deduction	392,114	(26,001)	366,113	(7,803)	358,310
11	Removal Cost Adjustment	24,588	-	24,588	-	24,588
12	Vacation Pay Adjustment	(826)	-	(826)	-	(826)
13	Capitalized Software Adjustment	33,701	-	33,701	-	33,701
14	Subtotal Deductions	564,153	(26,982)	537,171	5,560	542,730
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	(525)	-	(525)	-	(525)
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	408,252	30,270	438,522	29,625	468,147
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	971,880	3,288	975,168	35,185	1,010,352
22	Taxable Income for CCFT	(139,295)	135,500	(3,794)	56,824	53,030
23	CCFT	(12,314)	11,978	(335)	5,023	4,688
24	State Tax Credit	(569)	-	(569)	-	(569)
25	Current CCFT	(12,883)	11,978	(905)	5,023	4,118
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	(46)	-	(46)	-	(46)
28	Deferred Taxes - Vacation	(73)	-	(73)	-	(73)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(1,433)	-	(1,433)	-	(1,433)
31	Total CCFT	(14,436)	11,978	(2,458)	5,023	2,566
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	1,562	(14,445)	(12,883)	11,978	(905)
33	FIT Capitalized Interest Adjustment	(543)	-	(543)	-	(543)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	508,135	(212,436)	295,700	19,976	315,676
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	39	-	39	-	39
41	Subtotal Deductions	1,073,346	(253,862)	819,484	37,514	856,998
42	Taxable Income for FIT	(240,761)	392,650	151,889	54,495	206,384
43	Federal Income Tax	(84,266)	82,457	31,897	11,444	43,341
44	Federal Tax Credit	(591)	-	(591)	-	(591)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(190)	76	(114)	-	(114)
47	Deferred Taxes - Vacation	(289)	116	(174)	-	(174)
48	ARAM	-	(8,400)	(8,400)	(4,546)	(12,945)
49	Deferred Taxes - Fixed Assets	35,112	(47,399)	(12,286)	(1,350)	(13,637)
50	Total Federal Income Tax	(50,224)	26,850	10,332	5,548	15,880

B

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
1	Revenues	1,767,240	105,671	1,872,911	83,883	1,956,794
2	O&M Expenses	849,041	(41,252)	807,790	(17,674)	790,116
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	85,613	4,729	90,343	4,662	95,005
6	Subotal	832,585	142,193	974,778	96,895	1,071,673
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	134,073	(1,002)	133,071	13,277	146,348
8	Fiscal/Calendar Property Tax Adjustment	2,645	-	2,645	-	2,645
9	Operating Expense Adjustments	(22,142)	-	(22,142)	-	(22,142)
10	Repair Deduction	392,114	(26,001)	366,113	(7,803)	358,310
11	Removal Cost Adjustment	24,588	-	24,588	-	24,588
12	Vacation Pay Adjustment	(826)	-	(826)	-	(826)
13	Capitalized Software Adjustment	33,701	-	33,701	-	33,701
14	Subtotal Deductions	564,153	(27,003)	537,149	5,474	542,623
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	(525)	-	(525)	-	(525)
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	408,252	30,270	438,522	29,625	468,147
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	971,880	3,267	975,147	35,098	1,010,245
22	Taxable Income for CCFT	(139,295)	138,926	(369)	61,796	61,428
23	CCFT	(12,314)	12,281	(33)	5,463	5,430
24	State Tax Credit	(569)	-	(569)	-	(569)
25	Current CCFT	(12,883)	12,281	(602)	5,463	4,861
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	(46)	-	(46)	-	(46)
28	Deferred Taxes - Vacation	(73)	-	(73)	-	(73)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(1,433)	-	(1,433)	-	(1,433)
31	Total CCFT	(14,436)	12,281	(2,155)	5,463	3,308
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	1,562	(14,445)	(12,883)	12,281	(602)
33	FIT Capitalized Interest Adjustment	(543)	-	(543)	-	(543)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	508,135	(212,436)	295,700	19,976	315,676
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	39	-	39	-	39
41	Subtotal Deductions	1,073,346	(253,883)	819,463	37,731	857,194
42	Taxable Income for FIT	(240,761)	396,076	155,315	59,164	214,479
43	Federal Income Tax	(84,266)	83,176	32,616	12,424	45,041
44	Federal Tax Credit	(591)	-	(591)	-	(591)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(190)	76	(114)	-	(114)
47	Deferred Taxes - Vacation	(289)	116	(174)	-	(174)
48	ARAM	-	(10,839)	(10,839)	(792)	(11,631)
49	Deferred Taxes - Fixed Assets	35,112	(42,506)	(7,394)	(1,350)	(8,744)
50	Total Federal Income Tax	(50,224)	30,022	13,505	10,282	23,787

B-A

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)	Line No.
1	Revenues	-	3,448	3,448	4,947	8,395	1
2	O&M Expenses	-	43	43	62	104	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	4
5	Taxes Other Than Income	-	-	-	-	-	5
6	Subotal	-	3,405	3,405	4,886	8,291	6
	DEDUCTIONS FROM TAXABLE INCOME:						
7	Interest Charge Adjustment	-	(21)	(21)	(86)	(107)	7
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-	8
9	Operating Expense Adjustments	-	-	-	-	-	9
10	Repair Deduction	-	-	-	-	-	10
11	Removal Cost Adjustment	-	-	-	-	-	11
12	Vacation Pay Adjustment	-	-	-	-	-	12
13	Capitalized Software Adjustment	-	-	-	-	-	13
14	Subtotal Deductions	-	(21)	(21)	(86)	(107)	14
	CCFT TAXES:						
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-	17
18	CCFT Tax Depreciation - Other	-	-	-	-	-	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	19
20	Other Adjustment	-	-	-	-	-	20
21	Subtotal Deductions	-	(21)	(21)	(86)	(107)	21
22	Taxable Income for CCFT	-	3,426	3,426	4,972	8,398	22
23	CCFT	-	303	303	440	742	23
24	State Tax Credit	-	-	-	-	-	24
25	Current CCFT	-	303	303	440	742	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	26
27	Deferred Taxes - Interest	-	-	-	-	-	27
28	Deferred Taxes - Vacation	-	-	-	-	-	28
29	Deferred Taxes - Other	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	-	-	-	-	-	30
31	Total CCFT	-	303	303	440	742	31
	FEDERAL TAXES:						
32	CCFT - Prior Year Adjustment	-	-	-	303	303	32
33	FIT Capitalized Interest Adjustment	-	-	-	-	-	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-	36
37	FIT Tax Depreciation - Other	-	-	-	-	-	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	38
39	Other Adjustment	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	40
41	Subtotal Deductions	-	(21)	(21)	217	196	41
42	Taxable Income for FIT	-	3,426	3,426	4,669	8,095	42
43	Federal Income Tax	-	719	719	981	1,700	43
44	Federal Tax Credit	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	45
46	Deferred Taxes - Interest	-	-	-	-	-	46
47	Deferred Taxes - Vacation	-	-	-	-	-	47
48	ARAM	-	(2,439)	(2,439)	3,754	1,314	48
49	Deferred Taxes - Fixed Assets	-	4,892	4,892	(0)	4,892	49
50	Total Federal Income Tax	-	3,173	3,173	4,734	7,907	50

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

A

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

Line No.		2017 End Of Year	2017 WAVG Year	2018 End Of Year	2018 WAVG Year	2018 WAVG Increase	2019 End Of Year	2019 WAVG Year	2019 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	11,174,699	11,174,699	12,138,645	12,138,645	963,946	13,038,670	13,038,670	900,026
2	Net Additions	963,946	458,401	900,026	428,004	(30,397)	880,843	418,882	(9,122)
3	Total	12,138,645	11,633,100	13,038,670	12,566,648	933,549	13,919,514	13,457,552	890,904
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	19,803	19,803	19,803	19,803	-	19,803	19,803	-
6	Working Cash	123,123	123,123	123,123	123,123	-	123,123	123,123	-
7	Total	142,926	142,926	142,926	142,926	-	142,926	142,926	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(560)	(442)	(560)	(560)	(118)	(560)	(560)	-
9	Deferred Vacation	11,093	10,925	7,350	9,222	(1,703)	7,350	7,350	(1,871)
10	CIAC Deferral	94,959	95,369	94,959	94,959	(410)	94,959	94,959	-
11	Total	105,492	105,851	101,749	103,620	(2,231)	101,749	101,749	(1,871)
12	CUSTOMER ADVANCES	26,414	26,414	26,414	26,414	-	26,414	26,414	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	973,214	948,631	943,819	958,517	9,886	912,561	928,190	(30,327)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	15,510	15,881	15,510	15,510	(371)	15,510	15,510	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	988,724	964,512	959,329	974,027	9,515	928,071	943,700	(30,327)
	DEPRECIATION RESERVE								
19	Beginning of Year	5,560,207	5,560,207	5,862,724	5,862,724	302,518	6,189,519	6,189,519	326,794
20	Depreciation Expense	480,014	240,007	518,535	259,267	19,260	555,296	277,648	18,381
21	Net Salvage/Retirements	(177,496)	(85,829)	(191,740)	(95,870)	(10,041)	(205,333)	(102,667)	(6,797)
22	Total	5,862,724	5,714,384	6,189,519	6,026,121	311,737	6,539,481	6,364,500	338,378
23	RATE BASE	5,509,200	5,176,567	6,108,083	5,786,633	610,066	6,670,223	6,367,613	580,981

B

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

Line No.		2017 End Of Year	2017 WAVG Year	2018 End Of Year	2018 WAVG Year	2018 WAVG Increase	2019 End Of Year	2019 WAVG Year	2019 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	11,174,699	11,174,699	12,138,645	12,138,645	963,946	13,038,670	13,038,670	900,026
2	Net Additions	963,946	458,401	900,026	428,004	(30,397)	880,843	418,882	(9,122)
3	Total	12,138,645	11,633,100	13,038,670	12,566,648	933,549	13,919,514	13,457,552	890,904
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	19,803	19,803	19,803	19,803	-	19,803	19,803	-
6	Working Cash	123,123	123,123	123,123	123,123	-	123,123	123,123	-
7	Total	142,926	142,926	142,926	142,926	-	142,926	142,926	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(560)	(442)	(3,375)	(1,968)	(1,526)	(6,209)	(4,792)	(2,824)
9	Deferred Vacation	11,093	10,925	9,222	10,157	(767)	7,350	8,286	(1,871)
10	CIAC Deferral	94,959	95,369	93,490	94,225	(1,144)	91,828	92,659	(1,565)
11	Total	105,492	105,851	99,337	102,414	(3,437)	92,970	96,153	(6,261)
12	CUSTOMER ADVANCES	26,414	26,414	26,414	26,414	-	26,414	26,414	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	973,214	948,631	943,252	958,233	9,602	911,262	927,257	(30,976)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	15,510	15,881	15,510	15,510	(371)	15,510	15,510	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	988,724	964,512	958,762	973,743	9,231	926,772	942,767	(30,976)
	DEPRECIATION RESERVE								
19	Beginning of Year	5,560,207	5,560,207	5,862,724	5,862,724	302,518	6,189,519	6,189,519	326,794
20	Depreciation Expense	480,014	240,007	518,535	259,267	19,260	555,296	277,648	18,381
21	Net Salvage/Retirements	(177,496)	(85,829)	(191,740)	(95,870)	(10,041)	(205,333)	(102,667)	(6,797)
22	Total	5,862,724	5,714,384	6,189,519	6,026,121	311,737	6,539,481	6,364,500	338,378
23	RATE BASE	5,509,200	5,176,567	6,106,239	5,785,710	609,143	6,662,743	6,362,951	577,240

B-A

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

2017 End Of Year	2017 WAVG Year	2018 End Of Year	2018 WAVG Year	2018 WAVG Increase	2019 End Of Year	2019 WAVG Year	2019 WAVG Increase	Line No.
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
-	-	-	-	-	-	-	-	1
-	-	-	-	-	-	-	-	2
-	-	-	-	-	-	-	-	3
-	-	-	-	-	-	-	-	4
-	-	-	-	-	-	-	-	5
-	-	-	-	-	-	-	-	6
-	-	-	-	-	-	-	-	7
-	-	(2,815)	(1,407)	(1,407)	(5,648)	(4,232)	(2,824)	8
-	-	1,871	936	936	-	936	0	9
-	-	(1,469)	(734)	(734)	(3,131)	(2,300)	(1,565)	10
-	-	(2,412)	(1,206)	(1,206)	(8,779)	(5,596)	(4,390)	11
-	-	-	-	-	-	-	-	12
-	-	-	-	-	-	-	-	13
-	-	(567)	(284)	(284)	(1,299)	(933)	(649)	14
-	-	-	-	-	-	-	-	15
-	-	-	-	-	-	-	-	16
-	-	-	-	-	-	-	-	17
-	-	(567)	(284)	(284)	(1,299)	(933)	(649)	18
-	-	-	-	-	-	-	-	19
-	-	-	-	-	-	-	-	20
-	-	-	-	-	-	-	-	21
-	-	-	-	-	-	-	-	22
-	-	(1,845)	(922)	(922)	(7,480)	(4,663)	(3,740)	23

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

A

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
	REVENUE:					
1	Revenue Collected in Rates	2,112,954	(36,802)	2,076,153	68,528	2,144,681
2	Plus Other Operating Revenue	6,025	-	6,025	-	6,025
3	Total Operating Revenue	2,118,979	(36,802)	2,082,178	68,528	2,150,706
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	644,140	49,965	694,105	35,690	729,795
6	Storage	-	-	-	-	-
7	Transmission	6,050	438	6,489	301	6,790
8	Distribution	-	-	-	-	-
9	Customer Accounts	2,403	187	2,590	131	2,721
10	Uncollectibles	7,163	(53)	7,109	234	7,343
11	Customer Services	-	-	-	-	-
12	Administrative and General	271,819	6,177	277,996	6,179	284,175
13	Franchise & SFGR Tax Requirement	16,552	(288)	16,264	535	16,799
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(20,000)	-	(20,000)	-	(20,000)
18	Subtotal Expenses:	928,302	56,426	984,728	43,070	1,027,799
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	56,197	1,555	57,752	1,524	59,276
21	Payroll	32,612	783	33,395	801	34,197
22	Business	308	-	308	-	308
23	Other	733	-	733	-	733
24	State Corporation Franchise	24,381	(7,948)	16,434	835	17,269
25	Federal Income	93,796	(88,555)	5,241	(921)	4,320
26	Total Taxes	208,028	(94,165)	113,863	2,240	116,103
27	Depreciation	550,402	16,243	566,645	15,466	582,112
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,689,827	(21,496)	1,668,331	60,777	1,729,108
31	Net for Return	429,153	(15,306)	413,847	7,752	421,598
32	Rate Base	5,324,477	58,016	5,382,492	100,824	5,483,316

B

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

Line No.	Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)
	REVENUE:					
1	Revenue Collected in Rates	2,112,954	(26,327)	2,086,627	72,937	2,159,564
2	Plus Other Operating Revenue	6,025	-	6,025	-	6,025
3	Total Operating Revenue	2,118,979	(26,327)	2,092,652	72,937	2,165,589
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	644,140	49,965	694,105	35,690	729,795
6	Storage	-	-	-	-	-
7	Transmission	6,050	438	6,489	301	6,790
8	Distribution	-	-	-	-	-
9	Customer Accounts	2,403	187	2,590	131	2,721
10	Uncollectibles	7,163	(18)	7,145	249	7,394
11	Customer Services	-	-	-	-	-
12	Administrative and General	271,819	6,177	277,996	6,179	284,175
13	Franchise & SFGR Tax Requirement	16,552	(206)	16,345	570	16,915
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(20,000)	-	(20,000)	-	(20,000)
18	Subtotal Expenses:	928,302	56,544	984,846	43,120	1,027,966
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	56,197	1,555	57,752	1,524	59,276
21	Payroll	32,612	783	33,395	801	34,197
22	Business	308	-	308	-	308
23	Other	733	-	733	-	733
24	State Corporation Franchise	24,381	(7,024)	17,357	1,240	18,597
25	Federal Income	93,796	(78,834)	14,963	3,761	18,723
26	Total Taxes	208,028	(83,520)	124,508	7,326	131,834
27	Depreciation	550,402	16,243	566,645	15,466	582,112
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,689,827	(10,733)	1,679,093	65,912	1,745,006
31	Net for Return	429,153	(15,594)	413,559	7,025	420,583
32	Rate Base	5,324,477	54,268	5,378,745	91,370	5,470,116

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

Description	Test Year 2017 (A)	Attrition Year 2018 Increase (B)	Attrition Year 2018 Total (C)	Attrition Year 2019 Increase (D)	Attrition Year 2019 Total (E)	Line No.
REVENUE:						
Revenue Collected in Rates	-	10,474	10,474	4,409	14,883	1
Plus Other Operating Revenue	-	-	-	-	-	2
Total Operating Revenue	-	10,474	10,474	4,409	14,883	3
OPERATING EXPENSES:						
Energy Costs	-	-	-	-	-	4
Production / Procurement	-	-	-	-	-	5
Storage	-	-	-	-	-	6
Transmission	-	-	-	-	-	7
Distribution	-	-	-	-	-	8
Customer Accounts	-	-	-	-	-	9
Uncollectibles	-	36	36	15	51	10
Customer Services	-	-	-	-	-	11
Administrative and General	-	-	-	-	-	12
Franchise & SFGR Tax Requirement	-	82	82	34	116	13
Amortization	-	-	-	-	-	14
Wage Change Impacts	-	-	-	-	-	15
Other Price Change Impacts	-	-	-	-	-	16
Other Adjustments	-	-	-	-	-	17
Subtotal Expenses:	-	118	118	49	167	18
TAXES:						
Superfund	-	-	-	-	-	19
Property	-	-	-	-	-	20
Payroll	-	-	-	-	-	21
Business	-	-	-	-	-	22
Other	-	-	-	-	-	23
State Corporation Franchise	-	923	923	405	1,328	24
Federal Income	-	9,722	9,722	4,682	14,403	25
Total Taxes	-	10,645	10,645	5,086	15,731	26
Depreciation	-	-	-	-	-	27
Fossil/Hydro Decommissioning	-	-	-	-	-	28
Nuclear Decommissioning	-	-	-	-	-	29
Total Operating Expenses	-	10,762	10,762	5,136	15,898	30
Net for Return	-	(288)	(288)	(727)	(1,015)	31
Rate Base	-	(3,747)	(3,747)	(9,453)	(13,200)	32

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

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Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed

Income Taxes at Proposed Rates

Electric Generation

(Thousands of Dollars)

Line		Test	Attrition Year		Attrition Year	
		Year	2018		2019	
No.	Description	2017	Increase	Total	Increase	Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,118,979	(36,802)	2,082,178	68,528	2,150,706
2	O&M Expenses	928,302	56,426	984,728	43,070	1,027,799
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	89,850	2,338	92,188	2,326	94,514
6	Subotal	1,100,827	(95,566)	1,005,261	23,132	1,028,393
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	137,904	(14,107)	123,797	2,319	126,116
8	Fiscal/Calendar Property Tax Adjustment	1,113	-	1,113	-	1,113
9	Operating Expense Adjustments	12,800	-	12,800	-	12,800
10	Repair Deduction	67,144	(4,415)	62,729	(1,241)	61,488
11	Removal Cost Adjustment	17,911	-	17,911	-	17,911
12	Vacation Pay Adjustment	(858)	-	(858)	-	(858)
13	Capitalized Software Adjustment	32,205	-	32,205	-	32,205
14	Subtotal Deductions	268,219	(18,522)	249,697	1,078	250,775
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	5,384	-	5,384	-	5,384
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	464,757	12,862	477,619	12,607	490,226
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	738,360	(5,660)	732,700	13,685	746,384
22	Taxable Income for CCFT	362,467	(89,905)	272,561	9,448	282,009
23	CCFT	32,042	(7,948)	24,094	835	24,930
24	State Tax Credit	(2,550)	-	(2,550)	-	(2,550)
25	Current CCFT	29,492	(7,948)	21,544	835	22,380
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	476	-	476	-	476
28	Deferred Taxes - Vacation	(76)	-	(76)	-	(76)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(5,511)	-	(5,511)	-	(5,511)
31	Total CCFT	24,381	(7,948)	16,434	835	17,269
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	26,372	3,120	29,492	(7,948)	21,544
33	FIT Capitalized Interest Adjustment	(1,166)	-	(1,166)	-	(1,166)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	405,291	(120,604)	284,687	7,514	292,201
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,372	-	2,372	-	2,372
41	Subtotal Deductions	701,089	(136,006)	565,082	644	565,727
42	Taxable Income for FIT	399,738	40,441	440,179	22,488	462,667
43	Federal Income Tax	139,908	8,493	92,438	4,722	97,160
44	Federal Tax Credit	(2,647)	-	(2,647)	-	(2,647)
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-
46	Deferred Taxes - Interest	(408)	163	(245)	-	(245)
47	Deferred Taxes - Vacation	(300)	120	(180)	-	(180)
48	ARAM	-	(26,616)	(26,616)	(5,114)	(31,731)
49	Deferred Taxes - Fixed Assets	(31,159)	(26,350)	(57,509)	(529)	(58,038)
50	Total Federal Income Tax	93,796	(32,592)	5,241	(921)	4,320

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Pacific Gas and Electric Company

2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision

Income Taxes at Proposed Rates

Electric Generation

(Thousands of Dollars)

Line	Test	Attrition Year		Attrition Year	
	Year	2018		2019	
No.	2017	Increase	Total	Increase	Total
	(A)	(B)	(C)	(D)	(E)
1	2,118,979	(26,327)	2,092,652	72,937	2,165,589
2	928,302	56,544	984,846	43,120	1,027,966
3	-	-	-	-	-
4	-	-	-	-	-
5	89,850	2,338	92,188	2,326	94,514
6	1,100,827	(85,209)	1,015,618	27,491	1,043,109
7	137,904	(14,193)	123,711	2,102	125,813
8	1,113	-	1,113	-	1,113
9	12,800	-	12,800	-	12,800
10	67,144	(4,415)	62,729	(1,241)	61,488
11	17,911	-	17,911	-	17,911
12	(858)	-	(858)	-	(858)
13	32,205	-	32,205	-	32,205
14	268,219	(18,608)	249,611	860	250,471
15	5,384	-	5,384	-	5,384
16	-	-	-	-	-
17	464,757	12,862	477,619	12,607	490,226
18	-	-	-	-	-
19	-	-	-	-	-
20	-	-	-	-	-
21	738,360	(5,746)	732,614	13,467	746,081
22	362,467	(79,463)	283,004	14,024	297,028
23	32,042	(7,024)	25,018	1,240	26,257
24	(2,550)	-	(2,550)	-	(2,550)
25	29,492	(7,024)	22,468	1,240	23,707
26	-	-	-	-	-
27	476	-	476	-	476
28	(76)	-	(76)	-	(76)
29	-	-	-	-	-
30	(5,511)	-	(5,511)	-	(5,511)
31	24,381	(7,024)	17,357	1,240	18,597
32	26,372	3,120	29,492	(7,024)	22,468
33	(1,166)	-	(1,166)	-	(1,166)
34	-	-	-	-	-
35	-	-	-	-	-
36	405,291	(120,604)	284,687	7,514	292,201
37	-	-	-	-	-
38	-	-	-	-	-
39	-	-	-	-	-
40	2,372	-	2,372	-	2,372
41	701,089	(136,093)	564,996	1,350	566,346
42	399,738	50,884	450,622	26,141	476,763
43	139,908	10,686	94,631	5,490	100,120
44	(2,647)	-	(2,647)	-	(2,647)
45	(11,599)	11,599	-	-	-
46	(408)	163	(245)	-	(245)
47	(300)	120	(180)	-	(180)
48	-	(21,001)	(21,001)	(1,200)	(22,201)
49	(31,159)	(24,437)	(55,595)	(529)	(56,124)
50	93,796	(22,870)	14,963	3,761	18,723

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Pacific Gas and Electric Company

2017 PG&E GRC (Difference)

Income Taxes at Proposed Rates

Electric Generation

(Thousands of Dollars)

Test	Attrition Year		Attrition Year		Line
Year	2018		2019		
2017	Increase	Total	Increase	Total	No.
(A)	(B)	(C)	(D)	(E)	
-	10,474	10,474	4,409	14,883	1
-	118	118	49	167	2
-	-	-	-	-	3
-	-	-	-	-	4
-	-	-	-	-	5
-	10,357	10,357	4,359	14,716	6
-	(86)	(86)	(217)	(304)	7
-	-	-	-	-	8
-	-	-	-	-	9
-	-	-	-	-	10
-	-	-	-	-	11
-	-	-	-	-	12
-	-	-	-	-	13
-	(86)	(86)	(217)	(304)	14
-	-	-	-	-	15
-	-	-	-	-	16
-	-	-	-	-	17
-	-	-	-	-	18
-	-	-	-	-	19
-	-	-	-	-	20
-	(86)	(86)	(217)	(304)	21
-	10,443	10,443	4,577	15,019	22
-	923	923	405	1,328	23
-	-	-	-	-	24
-	923	923	405	1,328	25
-	-	-	-	-	26
-	-	-	-	-	27
-	-	-	-	-	28
-	-	-	-	-	29
-	-	-	-	-	30
-	923	923	405	1,328	31
-	-	-	923	923	32
-	-	-	-	-	33
-	-	-	-	-	34
-	-	-	-	-	35
-	-	-	-	-	36
-	-	-	-	-	37
-	-	-	-	-	38
-	-	-	-	-	39
-	-	-	-	-	40
-	(86)	(86)	706	620	41
-	10,443	10,443	3,653	14,096	42
-	2,193	2,193	767	2,960	43
-	-	-	-	-	44
-	-	-	-	-	45
-	-	-	-	-	46
-	-	-	-	-	47
-	5,615	5,615	3,914	9,529	48
-	1,914	1,914	(0)	1,914	49
-	9,722	9,722	4,682	14,403	50

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

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

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

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

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	15,436,713	15,436,713	15,907,929	15,907,929	471,217	16,348,161	16,348,161	440,231
2	Net Additions	471,217	191,315	440,231	178,734	(12,580)	431,519	175,197	(3,537)
3	Total	15,907,929	15,628,027	16,348,161	16,086,664	458,637	16,779,680	16,523,358	436,694
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	130,334	130,334	130,334	130,334	-	130,334	130,334	-
6	Working Cash	192,340	192,340	192,340	192,340	-	192,340	192,340	-
7	Total	322,673	322,673	322,673	322,673	-	322,673	322,673	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	28,388	28,354	22,342	25,365	(2,989)	16,255	19,298	(6,067)
9	Deferred Vacation	11,516	11,341	9,571	10,544	(797)	7,627	8,599	(1,944)
10	CIAC Deferral	400	395	394	397	1	387	390	(7)
11	Total	40,304	40,091	32,307	36,305	(3,785)	24,269	28,288	(8,018)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(13,071)	(13,988)	1,490	(11,236)	(12,153)	1,835
14	Accum Def Taxes - Fixed Assets	1,159,672	1,124,041	1,068,804	1,114,238	(9,803)	976,350	1,022,577	(91,661)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	189,428	193,208	189,428	189,428	(3,781)	189,428	189,428	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	1,334,194	1,301,771	1,245,162	1,289,678	(12,093)	1,154,542	1,199,852	(89,826)
	DEPRECIATION RESERVE								
19	Beginning of Year	9,157,116	9,157,116	9,566,513	9,566,513	409,398	9,987,926	9,987,926	421,412
20	Depreciation Expense	553,496	276,748	569,740	284,870	8,122	585,206	292,603	7,733
21	Net Salvage/Retirements	(144,099)	(69,321)	(148,328)	(74,164)	(4,843)	(152,354)	(76,177)	(2,013)
22	Total	9,566,513	9,364,543	9,987,926	9,777,220	412,676	10,420,778	10,204,352	427,132
23	RATE BASE	5,370,199	5,324,477	5,470,053	5,378,745	54,268	5,551,302	5,470,116	91,370

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

	2017		2018			2019			Line No.
	End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PLANT IN SERVICE									
Beginning of Year	-	-	-	-	-	-	-	-	1
Net Additions	-	-	-	-	-	-	-	-	2
Total	-	-	-	-	-	-	-	-	3
WORKING CAPITAL									
Material & Supplies - Fuel	-	-	-	-	-	-	-	-	4
Material & Supplies	-	-	-	-	-	-	-	-	5
Working Cash	-	-	-	-	-	-	-	-	6
Total	-	-	-	-	-	-	-	-	7
TRA ADJUSTMENTS									
Capitalized Interest	-	-	(6,047)	(3,023)	(3,023)	(12,134)	(9,090)	(6,067)	8
Deferred Vacation	-	-	1,944	972	972	-	972	-	9
CIAC Deferral	-	-	(6)	(3)	(3)	(13)	(10)	(7)	10
Total	-	-	(4,109)	(2,054)	(2,054)	(12,147)	(8,128)	(6,073)	11
CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	12
DEFERRED TAXES									
Accum Def Taxes - Reg Asset	-	-	1,835	917	917	3,670	2,752	1,835	13
Accum Def Taxes - Fixed Assets	-	-	1,550	775	775	3,090	2,320	1,545	14
Accum Def Taxes - Other	-	-	-	-	-	-	-	-	15
Accum Def ITC	-	-	-	-	-	-	-	-	16
Deferred Taxes-Other	-	-	-	-	-	-	-	-	17
Total Deferred Taxes	-	-	3,385	1,693	1,693	6,760	5,073	3,380	18
DEPRECIATION RESERVE									
Beginning of Year	-	-	-	-	-	-	-	-	19
Depreciation Expense	-	-	-	-	-	-	-	-	20
Net Salvage/Retirements	-	-	-	-	-	-	-	-	21
Total	-	-	-	-	-	-	-	-	22
RATE BASE	-	-	(7,494)	(3,747)	(3,747)	(18,907)	(13,200)	(9,453)	23

Results of the RO models for GT&S

APPENDIX 1: TABLE 1

Pacific Gas and Electric Company

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

Results of Operations Summary at Proposed Rates - Attrition Year 2018

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

(Thousands of Dollars)

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

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

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

APPENDIX 1: TABLE 2

Pacific Gas and Electric Company

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

Income Taxes at Proposed Rates - Attrition Year 2018

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

(Thousands of Dollars)

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

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

APPENDIX 1: TABLE 3

Pacific Gas and Electric Company

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

Ratebase - Attrition Year 2018

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

(Thousands of Dollars)

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

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

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

	Total	2015	2016
2016 Total Company Rate Base Adj - EOY	688,502	379,325	309,177

Line No.			2015 (A)	2016 (B)	2017 (C)	2018 (D)
	Revenue Requirement Calculations:					
1	Revenue Requirement	*[L9 + L10]*	6,102	(44,555)	(88,808)	(76,059)
2	Uncollectibles	*[L1 x Uncollectible Rate]*	20	(145)	(288)	(261)
3	Franchise Fees	*[L1 x Franchise Fee Rate]*	57	(419)	(834)	(746)
4	Subtotal	*[L2 + L3]*	77	(563)	(1,122)	(1,006)
5	Property Tax	*[(Prior Yr Net Plant x Property Tax % / 2) + (Current Yr Net Plant x Property Tax % / 2)]*	0	(2,079)	(5,702)	(7,045)
6	Income Taxes	*[L21]*	15,167	310	(20,016)	(10,124)
7	Depreciation	*[Depreciable Plant x 1/58 (WAVG Life)]*	(1,706)	(7,931)	(11,871)	(11,871)
8	Subtotal	*[L5 + L6 + L7]*	13,460	(9,700)	(37,589)	(29,040)
9	Operating Expenses	*[L4 + L8]*	13,537	(10,263)	(38,711)	(30,046)
10	Net for Return	*[L11 x L12]*	(7,435)	(34,292)	(50,097)	(46,013)
11	Wt Avg (WAVG) Rate Base	*[L13C]*	(92,250)	(425,453)	(621,553)	(598,354)
12	Rate of Return %	*[PG&E's Authorized Cost of Capital]*	8.06%	8.06%	8.06%	7.69%
	Income Tax Calculations:					
13A	WAVG Rate Base	*[2015 & 2016 Rate Base Adjustment amortized down over 58 years]*	(98,970)	(453,452)	(670,091)	(658,220)
13B	Average Deferred Tax Adjustment	*[Schedule A: L31]*	6,720	27,999	48,538	59,866
13C	Adjusted WAVG RB	*[L13A + L13B]*	(92,250)	(425,453)	(621,553)	(598,354)
14	WAVG Preferred & Equity	*[PG&E's Authorized Cost of Capital - equity portion]*	5.46%	5.46%	5.46%	5.39%
15	Equity Earnings	*[L13C x L14]*	(5,041)	(23,247)	(33,962)	(32,251)
16	Property Tax Deduction	*[L5]*	0	(2,079)	(5,702)	(7,045)
17	Tax Repair Deduction	*[Years 2015 & 2016 Rate Base Adjustment x Auth.Tax Repair Deduction %]*	(27,096)	(21,618)	848	848
18	Subtotal Deductions	*[L16 + L17]*	(27,096)	(23,697)	(4,854)	(6,197)
19	Taxable Income	*[L15 - L18]*	22,056	450	(29,108)	(26,054)
20	Combined Tax Rate (Incl. NTG)	*[Tab FactorsAndRates: L11]*	68.765%	68.765%	68.765%	38.857%
21	Income Tax	*[L19 x L20]*	15,167	310	(20,016)	(10,124)

Line No.	**Schedule A - Deferred Tax Calculations:**		2015 (A)	2016 (B)	2017 (C)	2018 (D)
22	Tax Depreciation - 2015 & 2016	*[L34 x Vintage Tax Depreciation %]*	58,148	76,233	49,460	44,514
23	Cummulative Tax Depreciation	*[Prior Year L23 + L22]*	58,148	134,381	183,841	228,355
24	WAVG Depreciable Plant In Service		98,970	459,992	688,502	688,502
25	Book depreciation at 1/58	*[L7]*	1,706	7,931	11,871	11,871
26	Less: Flow Back Book Depreciation	*[L33 x 1/58 (WAVG Life)]*	(148)	(686)	(1,026)	(1,026)
27	Adjusted Book Depreciation	*[L25 + L26]*	1,559	7,245	10,844	10,844
28	Cummulative Book Depreciation	*[Prior Year L28 + L27]*	1,559	8,804	19,649	30,493
29	Deferred Tax Expense	*[(L22 - L27) x Tab FactorsAndRates: L6]*	19,806	24,146	13,515	7,071
30	Cummulative Deferred Tax Balance	*[Prior Yr L30 + Current Yr L29]*	19,806	43,952	57,467	64,538
31	Averaged Cummulative Deferred Tax Balance	*[Prior Yr L30 + (Current Yr L29 x Tab FactorsAndRates: L4)]*	6,720	27,999	48,538	59,866

Line No.	**Schedule B - Tax Basis Calculations:**		Total	2015	2016
32	Depreciable Plant In Service	*[2016 Total Company Rate Base Adj - EOY]*	688,502	379,325	309,177
33	Less: Tax Basis Adjustiments (Repairs & AFUDC Equity)	*[L17 + (L32 x AFUDC Equity %)]*	59,521	32,793	26,729
34	Adjusted Tax Basis	*[L32 - L33]*	628,980	346,532	282,449

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

AT&T
Albion Power Company
Alcantar & Kahl LLP

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
P.C. CalCom Solar
California Cotton Ginners & Growers Assn
California Energy Commission
California Public Utilities Commission
California State Association of Counties
Calpine

Cameron-Daniel, P.C.
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
Engineers and Scientists of California
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
Peninsula Clean Energy

Pioneer Community Energy
Praxair

Redwood Coast Energy Authority
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
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Utility Cost Management
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Utility Specialists

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