PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298

Pacific Gas & Electric Company
GAS (Corp ID 39)
Status of Advice Letter 5139G
As of December 11, 2025

Subject: Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2026

Division Assigned: Energy

Date Filed: 10-31-2025

Date to Calendar: 11-10-2025

Authorizing Documents: None

Disposition:	**Accepted**
Effective Date:	**01-01-2026**

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Baylee Larson
(279) 789-6486
PGETariffs@pge.com

STATE OF CALIFORNIA **GAVIN NEWSOM,** *Governor*

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298

To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

Advice Letter Number
Name of Filer
CPUC Corporate ID number of Filer
Subject of Filing
Date Filed
Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
Effective Date of Filing
Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to
edtariffunit@cpuc.ca.gov

Pacific Gas and Electric Company

Sidney Bob Dietz II
Director
Regulatory Relations

Pacific Gas and Electric Company
300 Lakeside Drive
Oakland, CA 94612

October 31, 2025

Advice 5139-G
(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

Subject **Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2026**

Purpose

Pacific Gas and Electric Company (PG&E) submits this Annual Gas True-Up (AGT) of gas transportation balancing accounts to amortize account balances in core and noncore gas transportation rates effective January 1, 2026. This advice letter also provides a *preliminary* estimate of projected gas transportation and Public Purpose Program (PPP) Surcharge revenues (submitted October 31 in a separate Tier 2 advice letter) authorized by or currently pending before and expected to be authorized by the California Public Utilities Commission (Commission or CPUC) for rates effective January 1, 2026.

Consistent with prior years, this AGT advice letter does not include 2026 core gas procurement-related revenue requirement changes, which will be submitted in PG&E's monthly core procurement advice letter in late December 2025.

PG&E requests approval of this Tier 2 advice letter by November 30, 2025, with an effective date of January 1, 2026. PG&E will submit a separate Tier 1 advice letter in late December consolidating all final authorized revenue requirements and updated forecast end-of-year gas transportation balancing accounts for rates effective January 1, 2026.

Overview of Preliminary AGT

PG&E's preliminary estimate of its 2026 gas transportation revenue requirements is $5,960 million, which is a $7 million decrease compared to present rates. Table 1 summarizes the major components of PG&E's 2026 gas transportation revenue requirements.

Table 1 Proposed Gas Transportation Revenue Requirements Effective January 1, 2026 ($ millions)[1]			
Description	**Currently in Rates**	**Proposed**	**Change**
End-Use Gas Transportation	$5,108	$5,161	$53
Storage and Backbone Unbundled Costs	390	407	$17
Gas PPP Surcharges [2]	470	393	(77)
Total Gas Transportation Revenue Requirements	**$5,968**	**$5,960**	**($7)**

Attachment 1 summarizes the proposed 2026 gas transportation revenue requirements. Attachment 2 summarizes the forecast December 31, 2025 balances for gas transportation balancing accounts using recorded balances through September 30, 2025 and a forecast of activity through December 31, 2025. The total December 31, 2025 gas transportation balancing account balances are projected to be undercollected by $208 million, as shown in Attachment 1, line 1, and Attachment 2, line 28. This represents a $2.3 million increase in the gas transportation balancing account undercollections from those currently amortized in gas transportation rates. Finally, Attachments 3 through 8 provide illustrative rates and surcharges resulting from the amounts summarized in Attachments 1 and 2.

Background

The AGT is an annual process established in PG&E's 2005 Biennial Cost Allocation Proceeding (BCAP) Decision (D.) 05-06-029,[3] to change core and noncore end-user gas transportation rates and unbundled backbone and storage rates. That decision requires PG&E to submit an advice submittal to change core and noncore transportation rates 45 days prior to the end of each calendar year for rates effective January 1.

As described in PG&E's Preliminary Statement C-*Gas Accounting Terms and Definitions*, Part 7.b, *Revision Dates*, the AGT updates the customer class charge components of transportation rates to recover all gas transportation-related balancing and memorandum account balances for costs that the Commission has authorized to be recovered in rates.

---

[1] This table does not include 2026 gas procurement-related revenue requirement changes, which will be submitted in PG&E's monthly core procurement advice letter in late December 2025. Totals may not tie due to rounding.

[2] Submitted for Commission approval in Advice 5138-G, which was submitted on October 31, 2025.

[3] D. 05-06-029, p. 10 and Finding of Fact 9.

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

1) Forecasting the December 31, 2025 balance for each gas transportation balancing and memorandum account to be updated in the AGT based on the September 30, 2025 recorded balances plus a forecast of costs and revenues, including interest, through December 31, 2025; and

2) Calculating the customer class charge components by dividing the forecasted December 31, 2025 balancing account balance by PG&E's currently adopted Gas Transmission and Storage Cost Allocation and Rate Design (CARD) Proceeding throughput forecast (D. 24-03-002).

Transportation Balancing Accounts Already Approved for Amortization in the 2026 AGT

This section describes: (1) the balancing accounts that will be amortized through this AGT advice letter; (2) the recent CPUC decisions impacting the balancing account balances; and (3) PG&E's proposals to recover the forecasted balances in rates, effective January 1, 2026.

Certain account balances are recovered in rates through the Core Fixed Cost Account (CFCA) and/or Noncore Customer Class Charge Account (NCA) rate components, as described below. For these accounts, PG&E will transfer the recorded December 31, 2025 balances to the appropriate subaccount of the CFCA and/or NCA, once the AGT is approved.

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

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

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

(ii) Core Cost subaccount recovers non-distribution-related costs, such as local transmission and dairy biomethane cost revenue requirements adopted by the Commission. The Core Cost Subaccount is allocated to all core customer classes; and

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

This AGT includes a forecasted $14.7 million net undercollection in the CFCA, excluding the AB 32 Cost of Implementation Fee Core subaccount, which is described separately below. The net undercollection in the CFCA results from:

(i) A forecasted $16.2 million undercollection in the Distribution Cost subaccount; and

(ii) A forecasted $1.5 million overcollection in the Core Cost subaccount. The balance includes the core portion of the Concurrent Application System Balancing Account (credit of $172 thousand).

Noncore Customer Class Charge Account - (Attachment 2, Lines 3-5)

The NCA records authorized noncore General Rate Case Phase I (GRC) gas distribution base revenue amounts (with credits and adjustments), and certain other noncore costs and revenues from noncore customers which receive balancing account treatment. The NCA has four subaccounts:

(i) The Noncore subaccount recovers costs and balances from all noncore customers for non-distribution cost-related items;

(ii) The Local Transmission (LT) Subaccount recovers local transmission costs transferred from other balancing and memorandum accounts approved by the Commission allocated to all noncore customers except Backbone service-level end-use customers;

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

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

This AGT includes a forecasted $56.2 million net overcollection in the NCA, excluding the AB 32 Cost of Implementation Fee Noncore subaccount, which is described separately below. The net overcollection in the NCA results from:

(i) A forecasted $20.1 million overcollection in the Noncore subaccount. This includes $1.6 million related to the 2011-2014 Gas Transmission and Storage Capital Expenditures allocated to Noncore Storage Customers as authorized in D.22-07-007[4]. The balance also includes the noncore portion of the Concurrent Application System Balancing Account (credit of $217 thousand).

(ii) A forecasted $13.1 million overcollection in the LT subaccount; and

(iii) A forecasted $23 million overcollection in the Distribution subaccount.

AB 32 Cost of Implementation Fee – (Attachment 2, Line 15)

As described above, the AB 32 Cost of Implementation (COI) Fee is recovered in two subaccounts: (1) the core subaccount of the CFCA recovers the gas cost portion of the AB 32 COI Fee allocated to core customers; and (2) the noncore subaccount of the NCA recovers the gas cost portion of the AB 32 COI Fee allocated to noncore customers. In accordance with D. 12-10-044 and Advice 3348-G, the AB 32 COI Fee is allocated to all non-exempt customers on an equal-cents-per-therm basis. As indicated in Advice 3348-G, the ARB provides PG&E with an invoice and a list of PG&E customers who pay the COI fee directly to the ARB. Customers paying the COI Fee directly to the ARB are exempt from paying for COI Fee costs through PG&E's rates. This AGT includes a forecasted $13.5 million net undercollection in the AB 32 Cost of Implementation Fee subaccounts.

Core Brokerage Fee Balancing Account (CBFBA) - (Attachment 2, Line 7)

The CBFBA ensures that variations between the adopted forecast brokerage fee revenue requirement credits in core transportation rates and actual brokerage fee revenues collected from core procurement customers will flow through core transportation rates. This account was adopted in PG&E's 2005 BCAP decision (D. 05-06-029). This AGT includes a forecasted $191 thousand overrcollection in the CBFBA. The CBFBA balance is included in the rate component of the Core Cost subaccount of the CFCA.

Hazardous Substance Mechanism (HSM) - (Attachment 2, Line 8)

The HSM provides a uniform methodology for allocating costs and related recoveries associated with covered hazardous substance-related activities, including hazardous substance clean-up and litigation, and related insurance recoveries, as set forth in D. 94-05-020 (the original HSM decision) through the Hazardous Substance Cost Recovery Account (HSCRA). The Commission has approved an allocation of

[4] The remaining $61 million related to the 2011-2014 Gas Transmission and Storage Capital Expenditures Proceeding D.22-07-007 are recovered through the Gas Transmission and Storage Late Implementation Rate Components.

Hazardous Substance Mechanism costs on an equal-cents-per-therm basis.[5] This AGT includes a $102.2 million balance for collection in the HSCRA. Once allocated, the HSCRA balance is included in the rate component of the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA.

Balancing Charge Account (BCA) - (Attachment 2, Line 9)

The BCA records the revenue and costs associated with providing gas balancing service, including charges and credits, as described in gas Schedule G-BAL and Gas Rule 14. PG&E currently forecasts a $1.7 million overcollection in the BCA. The BCA balance is included in the rate component of the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA.

Customer Energy Efficiency Incentive Account (CEEIA) - (Attachment 2, Line 11)

The CEEIA records the gas portion of any Efficiency Savings Performance Incentive (ESPI) award authorized by the Commission to be recovered in rates. Interest does not accrue in this subaccount pursuant to D. 07-09-043. On November 6, 2020, the Commission adopted decision D.20-11-013 imposing a moratorium on award payments under the ESPI beginning with 2021 program year advice letter earnings claims. This AGT includes a forecasted $4 thousand overcollected balance, which will be recovered through the CEE Incentive rate component. The CEEIA is recovered from core and noncore customers based on the Direct Allocation Method adopted for Energy Efficiency Programs per the 2018 GCAP D.19-10-036.[6]

California Solar Initiative Thermal Program Memorandum Account (CSITPMA) - (Attachment 2, Line 12)

Advice 3093-G established the CSITPMA to record expenses incurred by PG&E for implementing the CSI Thermal Program authorized by D. 10-01-022. Customers who participate in the California Alternate Rates for Energy (CARE) or Family Electric Rate Assistance (FERA) Programs, customers who are currently exempt from funding the SGIP, and customers exempt pursuant to Public Utilities Code Section 2863(b)(4) are exempt from CSI Thermal Program charges. This AGT includes a forecasted $873 thousand undercollected balance in the CSITPMA, and will be recovered in the CSITPMA rate component, allocated based on the actual benefits resulting from the disbursement of program incentives over the previous three years in its service territory[7] (with exceptions noted above).

Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP) – (Attachment 2, Line 13)

The AMCDOP was approved by the Commission in D.11-04-031 (approving the Gas Accord V Settlement) and continued in PG&E's 2015 and 2019 Gas Transmission and

[5] See also gas Preliminary Statement Part AN.
[6] D.19-10-036, p.71.
[7] Resolution E-4926.

Storage (GT&S) rate cases, D.16-06-056 and D.19-09-025, respectively. The purpose of the AMCDOP is to record the difference in the revenue requirement associated with costs determined in other proceedings and the revenue requirements based on placeholder costs included in PG&E's GRC filings that are associated with GT&S related costs. Examples of "other proceedings" are the cost of capital proceedings. The AMCDOP is governed by Gas Preliminary Statement Part CO, which specifies that the AMCDOP shall apply to all customer classes. According to the Preliminary Statement, 50% of the total costs are allocated to core customers and 50% to noncore customers through the customer class charge. PG&E has reflected the revenue requirement adjustments associated with the transmission portion of the following:

- Adjustment to correct for the disallowance of the 2015 Vintage Pipeline Replacement Costs ($3.8 million adjustment)[8];
- Adjustment for Non-Wildfire Self Insurance ($10 million credit – the offsetting $10 million charge is reflected in the gas distribution revenue requirement);
- Comprehensive Gas Advanced Metering Infrastructure Replacement Program ($3.7 million) (see discussion in Recent and Pending Decisions and Advice Letters section below);
- Adopted Cost of Capital ($40.8 million); and
- 2026 Cost of Capital ($83 million adjustment) (see discussion in Recent and Pending Decisions and Advice Letters section below).

PG&E forecasts that the AMCDOP will have a $121.3 million undercollected balance on December 31, 2025. This includes an $82.4 million undercollection in the Local Transmission subaccount of the AMCDOP which have been allocated to all end use customers, except for industrial backbone and electric generation backbone customers.[9] The remaining balance of $38.9 million has been allocated to all end use customers.

Non-Tariffed Products and Services Balancing Account (NTBA-G) - (Attachment 2, Line 14)

The NTBA-G was established by Advice Letter 2891-G, effective June 2008, to record the core customer share of revenues net of costs and income taxes associated with new Non-Tariffed Products and Services (NTP&S), pursuant to CPUC Affiliate Transaction Rule VII. In 2024, PG&E had one program, the Mover Services program, whose activity was recorded to the NTBA. The program was discontinued at the end of 2024. As detailed in Gas Preliminary Statement Part BT, If the balance at the end of the year for any product or service category is undercollected, no transfer will be made for that product or service category, and the balance for that product or service category will be reset to zero at the beginning of the year[10]. PG&E forecasts a $4

[8] See also Advice letter 4544-G.
[9] In compliance with D.19-09-025 and Advice Letters 4185-G/G-A and 4288-G.
[10] See Gas Preliminary Statement Part BT, Accounting Procedure 4.c.

thousand remaining residual undercollected balance for this account, therefore no transfer will be made and the balance will be reset to zero.

Percentage of Income Payment Plan (PIPP) – (Attachment 2, Line 16)

The purpose of the gas PIPP Balancing Account is to record and track the gas portion of the revenue shortfall, or discount, from the PIPP bill cap pursuant to Decision (D.) 21-10-012. The PIPP bill discounts should be either (a) the difference between the bill cap and the actual bill, or (b) zero, if the actual bill is lower than the bill cap, and are net of California Alternate Rates for Energy (CARE) discounts, i.e. the discounted amount in excess of the CARE discount. PG&E forecasts a $1.8 million balance in the gas PIPP balancing account. The balance in this account is recovered through the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA on an equal-cents-per-therm basis.

Santa Nella Balancing Account (SNBA-G) – (Attachment 2, Line 17)

The purpose of the Santa Nella Balancing Account-G (SNBA-G) is to track and record the costs to install a new direct-metered gas system to convert the gas master-meter to direct service in the Santa Nella community pursuant to Decision (D.) 23-04-057. These costs will include both “to-the-meter” and “behind-the-meter” costs. PG&E forecasts a $90 thousand undercollected balance in the SNBA-G. The balance in this account is recovered through the Distribution subaccounts of the CFCA and NCA.

New Environmental Regulations Balancing Account (NERBA) - (Attachment 2, Line 19)

The NERBA records and tracks actual expenses and capital revenue requirements compared to the adopted budget for incremental best practice activities related to Grade 3 leak repairs in accordance with Commission Resolution G-3538. The NERBA is a two-way balancing account. As part of PG&E’s 2020 GRC Phase I Application (A. 18-12-009), PG&E proposed,[11] “to continue to use the Distribution subaccount of the NERBA through 2022, i.e., the subaccount would be kept open beyond 2019 for the sole purpose of tracking BP 21 costs. The costs to be recorded in the balancing account would include all leak repair costs for below ground Grade 3 leak repairs required to comply with the Commission’s direction following review of the 2018-2019 Grade 3 leak repair program pursuant to Res. G 3538.” The Commission issued a Decision (D.) 20-12-005 in PG&E’s 2020 GRC approving the continuation of the NERBA.

PG&E forecasts a $2.6 million overcollected balance in this account. The balance in this account is recovered through the Distribution subaccounts of the CFCA and NCA.

[11] See 2020 GRC A. 18-12-009, Exhibit 3, Chapter 8, page 8-20.

Pension Contribution Balancing Account (PCBA) - (Attachment 2, Line 20)

The PCBA includes the gas distribution-related revenue requirement associated with the difference, if any, between adopted pension contributions and (i) lower contributions for any reason or (ii) federally mandated higher contributions, with the difference to be refunded to or recovered from customers. PG&E's contribution to the pension plan have matched the amounts adopted in D. 06-06-014 and D. 07-03-044. As a result, PG&E does not expect that the PCBA will have a balance on December 31, 2025. Should it have a balance, it would be recovered through the Distribution Subaccounts of the CFCA and NCA.

Gas Transmission & Storage Revenue Sharing Mechanism (GTSRSM) – (Attachment 2, Line 22)

Originally adopted as part of the Gas Accord V Settlement Agreement and continued in the 2015 GT&S and 2019 GT&S Rate Case decisions, with modifications, the GTSRSM records the customer portion of the difference between adopted noncore and unbundled revenue requirements and recorded noncore and unbundled revenues to be shared between customers and shareholders, as further described below. The GTSRSM consists of the following two subaccounts:

(i) The Backbone subaccount records the customer portion (50%) of the difference between A) the adopted unbundled backbone revenue requirement and the portion of backbone revenues allocated to core customers that are collected volumetrically and B) recorded backbone revenues. Whether the difference is an over-collection or an under-collection, the difference is to be shared 50% to customers (net recorded to the subaccount) and 50% to shareholders (not recorded to the subaccount). PG&E forecasts a $30.2 million overcollection[12] in the Backbone subaccount of the GTSRSM which will be returned to all end use customers.

(ii) The Local Transmission subaccount records the customer portion (75%) of the difference between A) the adopted noncore local transmission revenue requirement and B) recorded local transmission revenues. Whether the difference is an over-collection or an under-collection, the difference is to be shared 75% to customers (net recorded to the subaccount) and 25% to shareholders (not recorded to the subaccount). PG&E forecasts a $20.5 million overcollection[13] in the Local Transmission subaccount of the GTSRSM which will be returned to all end use customers, except for industrial backbone and electric generation backbone customers.

[12] Balance as of September 30, 2025. PG&E will update for the November recorded balance in the Supplemental AGT filed in December 2025.

[13] Balance as of September 30, 2025. PG&E will update for the November recorded balance in the Supplemental AGT filed in December 2025.

In accordance with the proposed changes to Preliminary Statement Part CP approved in Advice 4166-G, the balances in the two subaccounts as of December 31 of each year will be transferred to the Core subaccount of the CFCA and Noncore and Local Transmission subaccount of the NCA. The distribution of the balances will each be 50% to core and 50% to noncore customers.[14]

Residential Uncollectible Balancing Account – Gas (RUBA) – (Attachment 2, Line 24)

On June 11, 2020, the CPUC adopted Decision (D.) 20-06-003, which authorized PG&E to establish new two-way balancing accounts to record uncollectibles recovered from residential electric and gas customers compared to actual uncollectibles. On April 13, 2021, the Commission approved PG&E's Gas Preliminary Statement Part FJ, Residential Uncollectibles Balancing Account – Gas, effective June 11, 2020. The purpose of the RUBA is to record uncollectibles recovered from residential gas customers compared to actual uncollectibles to create more transparency and accurately reflect the actual costs of uncollectible charges in rates and to record the Arrearage Management Program (AMP) debt forgiveness of charges for PG&E provided services, services provided by eligible third-party service providers participating in AMP, and third-party taxes, charges, and fees.

This AGT includes a forecasted balance of $62.9 million in the Transportation and AMP Debt Forgiveness Subaccount of the RUBA. The Transportation and AMP Debt Forgiveness subaccount balance of RUBA is included in the rate component of the Core Cost Subaccount of the CFCA and the Noncore Subaccount of the NCA. Note that the balance in the Procurement Subaccount of the RUBA will be recovered through the Purchased Gas Account and addressed in PG&E's Monthly Pricing Advice Submittal once the transfer has been recorded.

Biomethane Procurement Program and Pilots Administrative Balancing Account (BPPPABA) (Attachment 2, Line 25)

The Biomethane Procurement Program and Pilots Administrative Balancing Account (BPPPABA) is a two-way balancing account that records actual expenses associated with implementing and administering the Biomethane Procurement Program and pilots as authorized in D. 22-02-025, *Decision Implementing Senate Bill 1440 Biomethane Procurement Program,* and Advice Letter 4597-G. This AGT includes a forecasted balance of $1.2 million in the BPPPABA. The balance in this account is recovered through the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA on an equal-cents-per-therm basis.

[14] Decision 19-09-025, OP 93, approved PG&E's proposal to change the timing for the annual transfer in the Revenue Sharing subaccount to coincide with its other balancing accounts.

Mobile Home Park Balancing Account – Gas (MHPBA) – (Attachment 2, Line 27)

The MHPBA records and recovers actual incurred costs of implementing the voluntary program to convert the gas master-meter/submeter service at mobile home parks and manufactured housing communities to direct service by PG&E, pursuant to D.14-03-021. Advice 3473-G provided that the disposition of the balance in the account shall be through the AGT, via the CFCA and NCA, or other venues as approved by the Commission. This AGT includes a forecasted $26.2 million undercollected balance in the MHPBA. The balance is recovered through the Distribution Subaccounts of the CFCA and NCA.

Discussion of Recent, Pending and Anticipated CPUC Proceedings and Advice Letters

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

Revenue Fees and Uncollectible (RF&U)

Decision 23-11-069 adopted PG&E's methodology to forecast the uncollectible factor to be revised annually by advice letter submittal using a 10-year rolling average based on updated historical data. On October 10, 2025, PG&E filed Advice Letter 5128-G, updating its 2026 Uncollectibles factor, using historical recorded data. In this advice letter, PG&E has reflected the updated Uncollectibles factor.

2022 Wildfire Mitigation and Catastrophic Event (WMCE) A. 22-12-009

On December 15, 2022 PG&E filed its 2022 Wildfire Mitigation and Catastrophic Events Application (A.22-12-009) requesting cost recovery of $1.3 billion in costs recorded in two wildfire mitigation balancing accounts (WMBA and VMBA), in the Catastrophic Event Memorandum Account (CEMA), and in certain other miscellaneous memorandum accounts. This application also received interim rate relief of 85%, or $1.1 billion, which was recovered over 12 months beginning July 1, 2023 through Electric Distribution rates only.

On September 26, 2025 the CPUC issued a final decision (D.25-09-008) approving PG&E's partial settlement agreement as written. The final decision also grants recovery for the VMBA and WMBA. The difference between the amount previously collected from ratepayers through Electric Distribution rates pursuant to D.23-06-004 and the amount authorized for recovery in this decision implies a refund to ratepayers. However, upon inclusion of calculated interest associated with the unrecovered revenue requirement, there remains a balance to be recovered from ratepayers. This Advice Letter includes the amount approved in the 2022 WMCE Decision of $14.4 million in gas distribution costs and $582 thousand credit for gas transmission.

Concurrent Application Systems (CAS)

On September 29, 2022, Senate Bill (SB) 1208 (2022) was chaptered by the Secretary of State. The purpose of SB 1208 is to improve low-income utility customer assistance program application processes by maximizing upfront data sharing, increasing coordination for enrollment in low-income programs between agencies and public and private utilities, and leveraging existing and future technologies to enhance outreach and enrollment. SB 1208 also establishes that the Legislature's intent is for the CAS processes to complement, rather than replace existing application processes for these programs, including CARE, FERA and ESA.

On May 18, 2023, the Commission issued Decision (D.) 23-05-006 to implement SB 1208. The Decision divided implementation into two phases, with Phase I focused on foundational activities necessary for the development of the CAS. Building upon this direction, and in compliance with D.23-05-006, the Commission adopted Resolution E-5394 on June 12, 2025, approving PG&E's Tier 3 Advice Letter 4994-G/7422-E. The Resolution approved PG&E's proposed Phase I development contract for the CAS, the selection of DNV Energy Services USA Inc. as the vendor, and the associated joint-IOU shared and utility-specific administrative budgets through 2027. The Resolution also approved PG&E's 2026 CAS budget request of $1.0 million. This Advice Letter includes PG&E's approved gas allocation of $474 thousand in gas rates, which will be recovered through the CFCA and NCA.

CPUC Fee

The CPUC issued Draft Resolution M-4879, that proposes an increase to the current CPUC fee to better align the collection with expenditures needed by the CPUC to ensure the provision of safe, reliable utility service and infrastructure at reasonable rates. The Resolution is scheduled to be voted on no later than the December 18th CPUC Voting Meeting. In this advice letter, PG&E is reflecting the proposed fee increase. If not approved by December 18, 2025, PG&E will remove the increase in the final AGT.

2026 Cost of Capital

On March 20, 2025, PG&E filed the Test Year 2026 Cost of Capital Application (A.25-03-010) to set the capital structure, cost of long-term debt, cost of preferred equity, and cost of common equity (ROE) for 2026, 2027, and 2028. If approved as filed, the application would result in approximately $547 million gas and electric revenue requirement increase in 2026, including RF&U. Per the procedural schedule, a Proposed Decision is expected in November 2025, with a Final Decision before the end of the year. This Advice Letter includes PG&E's filed request of $111.6 million in gas distribution costs and $84.2 million in gas transmission costs. If approval is not

received by December 18, 2025, PG&E will remove the revenue requirements associated with 2026 Cost of Capital from the final AGT filing in December.

Comprehensive Gas Advanced Metering Infrastructure Replacement Program (Gas AMI) (A.24-03-011)

On March 14, 2024, PG&E filed the Comprehensive Gas Advanced Metering Infrastructure Replacement Program (Gas AMI) Application (A.24-03-011) requesting funding for 2023-2026 to replace gas meter modules that have failed or are reaching end-of-life, and to begin a Gas AMI 2.0 Technology Upgrade. On March 14, 2025, PG&E submitted a Motion on behalf of itself, the Public Advocates Office at the California Public Utilities Commission (Cal Advocates), The Utility Reform Network (TURN), and Small Business Utility Advocates (SBUA) requesting Commission review and approval of an all-party Settlement Agreement resolving this proceeding. If approved, the Settlement Agreement would result in $88.6 million gas and electric revenue requirement over the period of 2023-2026. A proposed decision has not been issued yet and the statutory deadline for the proceeding was extended to March 31, 2026 pursuant to D. 25-08-041. This Advice Letter includes PG&E's filed request of $39.6 million in gas distribution costs and $7.9 million in gas transmission costs. If approval is not received, PG&E will remove the revenue requirements associated with Gas AMI from the final AGT filing in December.

Transmission Revenue Requirement Memorandum Account (TRRRMA) (A.24-11-009)

On September 31, 2024 PG&E filed the Transmission Revenue Requirement Memorandum Account (TRRRMA) Application seeking recovery of a net gas and electric revenue requirement of $337.9 million (excluding interest) for costs related to CGI Plant Reallocation, 2023 CAISO Control Changes, and a Distribution to Transmission Accounting Adjustment ($42.6 million refund). The Scoping Memo issued December 3, 2024 expects a Proposed Decision 90 days after submission of Reply Briefs on August 14, 2025 which is approximately November 2025. This Advice Letter includes PG&E's filed request, including interest, of $104.4 million in gas distribution costs and $47.2 million in gas transmission costs. If approval is not received, PG&E will remove the revenue requirements associated with the TRRRMA from the final AGT filing in December.

Wildfire Gas and Safety Costs (WGSC)

On June 15, 2023, PG&E filed the Wildfire and Gas Safety Costs (WGSC) Application, A. 23-06-008, seeking to recover a total revenue requirement of approximately $688 million (excluding interest) for recorded costs in memorandum and balancing accounts related to wildfire and gas safety. Concurrent with the WGSC Application, PG&E submitted a motion requesting interim rate recovery of 85% of the total requested revenue requirement.

On March 7, 2024, the Commission issued D.24-03-006, granting interim rate recovery of 75% of the total requested revenue requirement, equating to approximately $516 million, over a period of at least 12 months. Of the $516 million, the gas revenue requirement is approximately $101.4 million, including RF&U. PG&E will have collected the $101.4 million in WGSC interim rate relief as of December 31, 2025.

PG&E is currently awaiting a Commission Decision on the reasonableness of the costs included in the WGSC application. In the event that the Decision determines that PG&E's revenue requirement for these costs should be less than the $516 million collected through interim rate recovery, PG&E would refund the appropriate amount, with interest, to customers. The current statutory deadline to resolve the proceeding is March 31, 2026. This Advice Letter includes the residual 25 percent of PG&E's gas filed request, including interest, of $6.8 million in gas distribution costs and $43.4 million in gas transmission costs. If approval is not received, PG&E will remove the revenue requirements associated with the WGSC from the final AGT filing in December.

Customer Service Office (CSO) Office Closure (A.22-04-015)

On December 15, 2022, the Commission approved D.22-12-033 (CSO Decision), which authorized PG&E to permanently close its CSOs and transition its CSO workforce to a new customer service model based on proactive outreach to vulnerable customers and directed PG&E to file an annual advice letter by October 1 to provide an update to detail any revenue requirement changes associated with the CSO closures.

On October 1, 2024, PG&E submitted AL 4978-G/7394-E to provide an update on sales and operating cost adjustments through August 31, 2024. On October 1, 2025, PG&E filed Advice Letter 5120-G/7709-E to detail the revenue requirement changes associated with the CSO closure savings as of August 1, 2025. The advice letter detailed an additional $772 thousand in savings, of which 45 percent is allocated to gas customers. This Advice Letter includes PG&E's filed gas allocation of $347.4 thousand in gas distribution rates. If approval is not received by December 18, 2025, PG&E will remove the revenue requirements associated with the CSO office closures advice letter from the final AGT filing in December.

Greenhouse Gas (GHG) Natural Gas Costs and Revenue Return – (Attachment 1, Lines 8-10)

On March 22, 2018, the Commission approved final decision D.18-03-017 modifying D.15-10-032 under Rulemaking 14-03-003. By this decision the Commission distributed GHG allowance proceeds solely to residential customers of the natural gas utilities. In addition, the Commission ordered that the residential natural gas California Climate Credit must be distributed in April of each year. GHG compliance costs were included in rates beginning July of 2018.

PG&E's 2026 forecasted greenhouse gas compliance and operational costs total $282.5 million, including RF&U.[15] The forecasted 2026 GHG proceeds of $249 million, including RF&U,[16] will be distributed to residential customers[17] on their April 2026 bills. PG&E has included Tables A-E as required by D.15-10-032 and D.18-03-017, in Attachment 7 of this advice letter. These tables detail the forecasted and recorded GHG costs, including the Outreach and Administrative expenses, allowance proceeds, and Compliance Obligation over time.

In compliance with D.25-05-003, PG&E has included a credit of $16.9 million as part of the GHG proceeds for the refund of PG&E's Woody Biomass Pilot Project. On June 30, 2024, PG&E filed its Woody Biomass to Renewable Natural Gas Pilot pursuant to D.22-02-025 which required PG&E to propose at least one woody biomass gasification project focused on converting woody biomass to biomethane to be funded using PG&E's Cap and Trade proceeds of $16.9 million for eligible infrastructure costs. On May 15, 2025, the CPUC denied PG&E's Woody Biomass Pilot Project Application (D.25-05-003) and directed that PG&E refund this amount to customers with interest through the AGT for rates effective January 1, 2026.[18]

Additionally, in accordance with the 2020 GRC Settlement Agreement,[19] as adopted in Decision 20-12-005, PG&E requests approval to recover $7.6 million for the forecasted 2026 gas GHG compliance instrument inventory costs. These costs are included in the forecasted 2026 gas GHG costs noted above.

Gas Public Purpose Program Authorized Funding

This AGT incorporates gas PPP surcharge changes that were submitted in Advice 5138-G on October 31, 2025. The gas PPP surcharge rate impacts on customers are shown in Attachment 1.

---

[15] Includes $243 million forecasted overcollection from 2025.
[16] Includes $91.4 million forecasted undercollection from 2025.
[17] Owners of units under PG&E's gas master-metered residential tariffs shall receive a pro-rata share based on the number of units served and will, in turn, return these credits to their tenants.
[18] D.25-05-003, Ordering Paragraph 1.
[19] See Settlement Agreement Section 2.9.4.1, Working Cash.

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

The gas PPP surcharges proposed include:

1) Total gas PPP authorized program funding of $216.7 million for EE, ESA, CARE administrative expenses, RD&D, and BOE administrative costs. This represents a $5.1 million increase from 2025;

2) Amortization over 12 months of forecasted December 31, 2025 balances in the PPP surcharge balancing accounts totaling a $29.9 million overcollection. This represents a $42.5 million decrease from 2025; and

3) A projected 2026 CARE revenue shortfall of $202.4 million, which represents a $6.9 million decrease from the forecasted 2025 CARE customer discount. This shortfall is included in the PPP-CARE portion of the gas PPP surcharge rates for 2026 and accounted for as a reduction of net transportation revenue requirement in rates for a zero-sum impact on the total gas revenue requirement.

Marginal Cost Using the Rental Method for the Customer Function

In Compliance with D.19-10-036, PG&E has applied the percentage of total gas base revenue requirement allocation to the Small Commercial customer class under its embedded cost-based method (17.717%)[20] and applied that percentage to the current adopted gas base revenue requirement effective January 1, 2026. PG&E then applied the resulting $122.2 million shortfall to be re-allocated to the residential customer class under Cal Advocates method.[21] PG&E will update the calculation of the shortfall in the December supplemental AGT submittal.

Confidentiality

Per GO 66-C, Section 583 of the Public Utilities Code, and D. 15-10-032, specific values in Attachment 9 are confidential as described in the attached confidentiality declaration.

[20] Exhibit PG&E-1, Revised for Errata, February 15, 2018, Line 7, Small Commercial column.
[21] See Advice Letter 4197-G, p.4 for additional details.

Protests

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than November 20, 2025, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
E-mail: EDTariffUnit@cpuc.ca.gov

The protest shall also be electronically sent to PG&E via E-mail at the address shown below on the same date it is electronically delivered to the Commission:

Sidney Bob Dietz II
Director, Regulatory Relations
c/o Megan Lawson
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 and 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 submittal be approved within 30 days of submittal (by November 30, 2025), with an effective date of January 1, 2026.

As noted above, illustrative average rates are shown on Attachments 3 through 5 of this submittal. PG&E will submit final rates and preliminary statement changes in a separate December 2025 advice letter that will consolidate all year-end gas transportation rate changes authorized to be effective on January 1, 2026.[22] Changes to core gas transportation rates will be incorporated into the monthly core procurement advice submittal for rates effective January 1, 2026.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically to parties shown on the attached list and the parties on the service list for A.17-09-006, R.02-10-001, A.21-06-021, A.20-09-018, A.22-04-008, A.22-12-009,

[22] The advice letter for monthly core gas procurement rates will be submitted in a separate advice letter in December 2025.

A.23-06-008, R.14-03-003, A.24-11-009, A.25-03-010 and A.24-03-011. 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/
Sidney Bob Dietz II
Director, Regulatory Relations
CPUC Communications

Attachments

Attachment 1: 2026 Revenue Requirements
Attachment 1A: 2026 Revenue Requirements Allocation to Core/Noncore/Unbundled
Attachment 2: Balancing Account Forecast Summary
Attachment 3: Average End-User Gas Transportation Rates and Public Purpose Program Surcharges
Attachment 4: Summary of Rates by Class by Major Elements
Attachment 5: Allocation of Gas End-Use Transportation Revenue Requirements and Public Purpose Program Surcharge Revenues across Classes
Attachment 6: Gas Rate Impacts
Attachment 7: GT&S Rates
Attachment 8: Executive Summary of Rates
Attachment 9: Natural Gas GHG Tables
Public Attachment 9:
Table A: Forecast Revenue Requirement
Table C: GHG Allowance Proceeds
Table D: GHG Outreach and Administrative Expense
Table E: Compliance Obligation Over Time
Confidential Attachment 9:
Table B: Recorded GHG Costs
PG&E's 2026 Natural Gas GHG Limit
Attachment 10: Confidentiality Declaration and Matrix

cc: Service Lists for:
2018 Gas Cost Allocation Proceeding (GCAP) (A.17-09-006) (Public Version)
Gas PPP Surcharge (R.02-10-001) (Public Version)
2023 GRC Phase I (A.21-06-021) (Public Version)
San Francisco General Office Sale (A. 20-09-018) (Public Version)
2023 Cost of Capital (A.22-04-008) (Public Version)
2022 Wildfire Mitigation and Catastrophic Event Memorandum Account (A. 22-12-009) (Public Version)

Wildfire Gas Safety Costs (A.23-06-008) (Public Version)
Greenhouse Gas Natural Gas OIR (R.14-03-003) (Public Version)
Transmission Revenue Requirement Memorandum Account (TRRRMA) (A.24-11-009) (Public Version)
2026 Cost of Capital (A.25-03-010) (Public Version)
Comprehensive Gas Advanced Metering Infrastructure Replacement Program (Gas AMI) (A.24-03-011) (Public Version)
Carlos Velasquez, Energy Division (Public and Confidential Versions)
Adam Banasiak, Energy Division (Public and Confidential Versions)

California Public Utilities Commission

ADVICE LETTER SUMMARY

ENERGY UTILITY

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

Company name/CPUC Utility No.: Pacific Gas and Electric Company (U 39 G)

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

Contact Person: Baylee Larson
Phone #: (279) 789-6486
E-mail: PGETariffs@pge.com
E-mail Disposition Notice to: baylee.larson@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) #: 5139-G

Tier Designation: 2

Subject of AL: Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2026

Keywords (choose from CPUC listing): Compliance, Balancing Account

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

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

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: N/A

Confidential treatment requested? ☑ Yes ☐ No

If yes, specification of confidential information: See Confidentiality Declaration and Matrix
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: Michael Perry, Michael.Perry@pge.com

Resolution required? ☐ Yes ☑ No

Requested effective date: 1/1/26

No. of tariff sheets: 0

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

California Public Utilities Commission
Energy Division Tariff Unit Email:
EDTariffUnit@cpuc.ca.gov

Contact Name: Sidney Bob Dietz II, c/o Megan Lawson
Title: Director, Regulatory Relations
Utility/Entity Name: Pacific Gas and Electric Company

Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email: PGETariffs@pge.com

Contact Name:
Title:
Utility/Entity Name:

Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email:

CPUC
Energy Division Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Clear Form

Attachment 1

2026 Revenue Requirements

ATTACHMENT 1

PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2026 RATE CHANGE
2026 ANNUAL END-USE TRANSPORTATION, GAS TRANSMISSION AND STORAGE REVENUE REQUIREMENTS, AND PUBLIC PURPOSE PROGRAMS AUTHORIZED FUNDING
($ THOUSANDS)

Line No.		A Present in Rates as of 9/1/25	B Proposed as of 1/1/2026	C Total Change	D Core	E Noncore / Unbundled	Line No.
	END-USE GAS TRANSPORTATION						
1	Gas Transportation Balancing Accounts	205,803	208,065	2,262	(55,693)	57,956	1
2	GRC Distribution Base Revenues (includes distribution portion of Cost of Capital)	3,088,820	3,179,871	91,051	88,358	2,693	2
3	Pension - Distribution	42,969	42,969	-	-	-	3
4	Pension - Gas Transmission & Storage	20,480	20,480	-	-	-	4
5	Separately Funded Projects	113,770	250,020	136,250	120,603	15,647	5
6	CPUC Fee	11,329	15,861	4,532	2,507	2,025	6
7	Core Brokerage Fee Credit	(5,067)	(5,067)	-	-	-	7
8	Greenhouse Compliance Operational Cost (excluding RF&U)	(9,917)	16,383	26,300	10,775	15,525	8
9	Greenhouse Compliance Cost (excluding RF&U)	437,585	261,594	(175,991)	(146,054)	(29,937)	9
10	Greenhouse Compliance Revenue Return (including RF&U)	(345,870)	(248,979)	96,891	96,891	-	10
11	Less CARE discount recovered in PPP surcharge from non-CARE customers	(209,330)	(202,460)	6,870	6,870	-	11
12	Revenue, Fees & Uncollectibles Expense (RF&U)	12,338	12,072	(266)	(1,122)	856	12
13	Total Transportation RRQ with Adjustments and Credits	3,362,909	3,550,808	187,899	123,135	64,765	13
14							14
15	Procurement-Related G-10 Total	(764)	(839)	(75)	(74)	-	15
16	Procurement-Related G-10 Total Allocated	764	839	75	30	44	16
17	Total Transportation Revenue Requirements Reallocated	3,362,909	3,550,808	187,899	123,091	64,809	17
	Gas Transmission & Storage (GT&S) Transportation Revenue Requirements (RRQ)						
18	Local Transmission	1,428,468	1,499,198	70,730	46,331	24,400	18
19	Customer Access	4,616	5,465	849	-	849	19
20	Total GT&S Transportation RRQ	1,433,084	1,504,663	71,579	46,331	25,249	20
21	GT&S Separately Funded and Late Implementation Revenue Requirements						21
22	Local Transmission	321,108	67,515	(253,593)	(173,585)	(80,008)	22
23	Backbone	(22,042)	25,339	47,381	11,944	35,437	23
24	Storage	12,824	12,259	(565)	(565)	-	24
25	Total GT&S Separately Funded and Late Implementation Revenue Requirements	311,890	105,113	(206,777)	(162,206)	(44,571)	25
26	**Total End-Use Gas Transportation RRQ**	**5,107,883**	**5,160,584**	**52,701**	**7,216**	**45,487**	26
	PUBLIC PURPOSE PROGRAMS (PPP) FUNDING						
27	Energy Efficiency	122,475	127,630	5,155	3,538	1,617	27
28	Energy Savings Assistance	75,427	75,530	103	103	-	28
29	Research and Development and BOE/CPUC Admin Fees	10,898	10,648	(250)	(160)	(91)	29
30	CARE Administrative Expense	2,889	2,958	69	39	30	30
31	Statewide Marketing, Education & Outreach	-	-	-	-	-	31
32	Total Authorized PPP Funding	211,689	216,766	5,077	3,521	1,556	32
33	PPP Surcharge Balancing Accounts	48,789	(26,408)	(75,197)	(48,595)	(26,599)	33
34	CARE discount recovered from non-CARE customers	209,330	202,460	(6,870)	(3,746)	(3,124)	34
35	**Total PPP Required Funding**	**469,808**	**392,818**	**(76,990)**	**(48,820)**	**(28,167)**	35
	GT&S UNBUNDLED COSTS						
36	Backbone Transmission	251,045	263,208	12,163	-	12,163	36
37	Inventory Management	138,920	143,704	4,784	2,519	2,265	37
38	**Total GT&S Unbundled**	**389,965**	**406,912**	**16,947**	**2,519**	**14,428**	38
39	**TOTAL REVENUE REQUIREMENTS**	**5,967,656**	**5,960,314**	**(7,342)**	**(39,084)**	**31,748**	39

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

Attachment 1A

2026 Revenue Requirements Allocation
to Core/Noncore/Unbundled

ATTACHMENT 1A

PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2026 RATE CHANGE

2025 ANNUAL END-USE TRANSPORTATION, GAS TRANSMISSION AND STORAGE REVENUE REQUIREMENTS, AND PUBLIC PURPOSE PROGRAMS AUTHORIZED FUNDING ALLOCATION TO CORE/NONCORE/UNBUNDLED
($ THOUSANDS)

Line No.		Proposed as of 1/1/2026	Core	Noncore / Unbundled	Line No.
	END-USE GAS TRANSPORTATION				
1	Gas Transportation Balancing Accounts	208,065	129,056	79,009	1
2	GRC Distribution Base Revenues	3,179,871	3,085,880	93,991	2
3	Pension - Distribution	42,969	41,699	1,270	3
4	Pension - Gas Transmission & Storage	20,480	12,331	8,149	4
5	Separately Funded Projects	250,020	213,015	37,005	5
6	CPUC Fee	15,861	8,773	7,088	6
7	Core Brokerage Fee Credit	(5,067)	(5,067)	-	7
8	Greenhouse Compliance Operational Cost (excluding RF&U)	16,383	6,712	9,671	8
9	Greenhouse Compliance Cost (excluding RF&U)	261,594	217,095	44,499	9
10	Greenhouse Compliance Revenue Return (including RF&U)	(248,979)	(248,979)	-	10
11	Less CARE discount recovered in PPP surcharge from non-CARE customers	(202,460)	(202,460)	-	11
12	RF&U	12,072	9,225	2,847	12
13	Total Transportation RRQ with Adjustments and Credits	3,550,808	3,267,281	283,528	13
14	Procurement-Related G-10 Total	(839)	(839)	-	14
15	Procurement-Related G-10 Total Allocated	839	344	495	15
16	Total Transportation Revenue Requirements Reallocated	3,550,808	3,266,786	284,023	16
	Gas Transmission & Storage (GT&S) Transportation Revenue Requirements (RRQ)				
17	Local Transmission	1,499,198	983,371	515,827	17
18	Customer Access	5,465	-	5,465	18
19	Total GT&S Transportation RRQ	1,504,663	983,371	521,292	19
20	GT&S Separately Funded and Late Implementation Revenue Requirements				20
21	Local Transmission	67,515	46,003	21,512	21
22	Backbone	25,339	9,472	15,867	22
23	Storage	12,259	12,259	-	23
24	Total GT&S Separately Funded and Late Implementation Revenue Requirements	105,113	67,734	37,379	24
25	**Total End-Use Gas Transportation RRQ**	**5,160,584**	**4,317,891**	**842,694**	25
	PUBLIC PURPOSE PROGRAMS (PPP) FUNDING				
26	Energy Efficiency	127,630	87,605	40,025	26
27	Energy Savings Assistance	75,530	75,530	-	27
28	Research and Development and BOE/CPUC Admin Fees	10,648	6,324	4,323	28
29	CARE Administrative Expense	2,958	1,642	1,316	29
30	Statewide Marketing, Education & Outreach	-	-	-	30
31	Total Authorized PPP Funding	216,766	171,101	45,663	31
32	PPP Surcharge Balancing Accounts	(26,408)	(13,651)	(12,756)	32
33	CARE discount recovered from non-CARE customers	202,460	112,375	90,086	33
34	**Total PPP Required Funding**	**392,818**	**269,825**	**122,993**	34
	GT&S UNBUNDLED COSTS				
35	Backbone Transmission	263,208	-	263,208	35
36	Inventory Management	143,704	75,663	68,041	36
37	**Total GT&S Unbundled**	**406,912**	**75,663**	**331,249**	37
38	**TOTAL REVENUE REQUIREMENTS**	**5,960,314**	**4,663,379**	**1,296,936**	38

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

Attachment 2

Balancing Account Forecast Summary

ATTACHMENT 2

PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2026 RATE CHANGE
BALANCING ACCOUNT FORECAST SUMMARY

($ THOUSANDS)

Line No.		Sep. 2025 Recorded Dec. 2025 Forecast	Allocation Core	Allocation Noncore	Nov. 2024 Recorded Dec. 2024 Forecast	Allocation Core	Allocation Noncore	Line No.
		A	B	C	D	E	F	
	GAS TRANSPORTATION BALANCING ACCOUNTS							
1	Core Fixed Cost Account (CFCA) - Distribution Cost Subaccount	$16,179	$16,179	$0	$126,074	$126,074	$0	1
2	CFCA - Core Cost Subaccount	($1,528)	($1,528)	$0	$52,967	$52,967	$0	2
3	Noncore Customer Class Charge Account (NCA) - Noncore Subaccount	($21,676)	$0	($21,676)	($28,484)	$0	($28,484)	3
4	NCA - Distribution Subaccount	($22,967)	$0	($22,967)	$8,614	$0	$8,614	4
5	NCA - Local Transmission Subaccount	($13,127)	$0	($13,127)	($9,844)	$0	($9,844)	5
6	NCA - GT&S Audit - Noncore Storage	$1,554	$0	$1,554	$1,556	$0	$1,556	6
7	Core Brokerage Fee Balancing Account	($191)	($191)	$0	($27)	($27)	$0	7
8	Hazardous Substance Mechanism	$102,192	$41,869	$60,323	$95,402	$39,087	$56,315	8
9	Balancing Charge Account	($1,683)	($689)	($993)	($4,337)	($1,777)	($2,560)	9
10	Property Sales	($28,378)	($22,331)	($6,047)	($32,048)	($25,218)	($6,829)	10
11	Customer Energy Efficiency Incentive Recovery Account - Gas	($4)	($3)	($1)	($18)	($12)	($6)	11
12	California Solar Initiative Thermal Program Memoradum Account	$873	$873	$0	$5,261	$5,261	$0	12
13	Adjustment Mechanism of Costs Determined in Other Proceedings	$121,290	$60,645	$60,645	$42,661	$21,330	$21,330	13
14	Non-Tariffed Products and Services Balancing Account	$0	$0	$0	($179)	($179)	$0	14
15	AB 32 Cost of Implementation Fee (1)	$13,515	$7,279	$6,236	$12,418	$6,688	$5,730	15
16	Percentage of Income Payment Plan Balancing Account	$1,838	$753	$1,085	$1,501	$615	$886	16
17	Santa Nella Balancing Account	$90	$87	$3	$46	$45	$1	17
18	New Environmental Regulations Balancing Account	($2,564)	($2,488)	($76)	($840)	($815)	($25)	18
19	Pension Contribution Balancing Account	$0	$0	$0	$0	$0	$0	19
20	NGSS Enduser Depreciation/Decommissioning	$3,040	$2,251	$789	($61,660)	($45,659)	($16,001)	20
21	GT&S Revenue Sharing Mechanism (2)	($50,745)	($25,373)	($25,373)	($65,585)	($32,793)	($32,793)	21
22	Risk Transfer Balancing Account	$0	$0	$0	$0	$0	$0	22
23	Residential Uncollectibles Balancing Account	$62,915	$25,777	$37,138	$31,776	$13,019	$18,757	23
24	Biomethane Procurement Program and Pilots Administrative Balancing Account	$1,220	$500	$720	$1,966	$805	$1,160	24
25	GT&S Balancing Accounts	$0	$0	$0	$4,919	$2,373	$2,546	25
26	Mobile Home Park Balancing Account	$26,222	$25,447	$775	$23,664	$22,965	$699	26
28	**Subtotal Transportation Balancing Accounts**	**$208,065**	**$129,056**	**$79,009**	**$205,803**	**$184,749**	**$21,052**	28
	PUBLIC PURPOSE PROGRAM (PPP) SURCHARGE BALANCING ACCOUNTS (3)							
29	PPP-Energy Efficiency	$1,966	$1,350	$617	$25,054	$17,197	$7,857	29
30	PPP-Low Income Energy Efficiency	$1,697	$1,697	$0	$10,204	$10,204	$0	30
31	PPP-Research Development and Demonstration	($185)	($110)	($75)	$940	$559	$380	31
32	California Alternate Rates for Energy Account	($29,886)	($16,588)	($13,298)	$12,591	$6,984	$5,606	32
33	**Subtotal Public Purpose Program Balancing Accounts**	**($26,408)**	**($13,651)**	**($12,756)**	**$48,789**	**$34,944**	**$13,843**	33
34	**TOTAL BALANCING ACCOUNTS**	**$181,657**	**$115,405**	**$66,253**	**$254,592**	**$219,693**	**$34,895**	34

Footnotes:

1. This amount reflects the total forecast balance of the AB 32 Cost of Implementation Fee Core subaccount in the CFCA and the Noncore subaccount of the NCA. The total forecast balance is allocated on an equal-cents-per therm basis.
2. The balance shown is the September 30, 2025 recorded balance in the Backbone and Local Transmission Subaccounts of the GTSRSM. The December recorded balances will be transferred evenly (50/50) to the CFCA and NCA after the approval of the AGT advice letter. The balance in the Local Transmission subaccount will be allocated to all end use customers except for industrial backbone and electric generation backbone customers.
3. The PPP-related balances (based on Sept 2025 recorded) were included in the 2026 PPP Gas Surcharge filed in AL 5138-G on October 31, 2025.

Notes:

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

Attachment 3

Average End-User Gas Transportation Rates
and Public Purpose Program Surcharges

ATTACHMENT 3

January 1, 2026

AVERAGE END-USER GAS TRANSPORTATION RATES AND PUBLIC PURPOSE PROGRAM SURCHARGES
($/th; Annual Class Averages)[3]

Line No.	Customer Class	September-25			January 2026			Percentage Change from August 2025		
		Transportation[1][5]	G-PPPS [2]	Total	Transportation	G-PPPS	Total	Transportation	G-PPPS	Total
	RETAIL CORE									
1	Residential Non-CARE [4]	$2.261	$.143	**$2.404**	$2.244	$.121	**$2.366**	(0.7%)	(15.5%)	(1.6%)
2	Small Commercial Non-CARE [4]	$1.483	$.128	**$1.612**	$1.437	$.106	**$1.544**	(3.1%)	(16.8%)	(4.2%)
3	Large Commercial	$.924	$.104	**$1.028**	$.855	$.085	**$.940**	(7.5%)	(18.2%)	(8.6%)
4	NGV1 - (uncompressed service)	$.975	$.062	**$1.037**	$.908	$.048	**$.956**	(6.9%)	(21.9%)	(7.8%)
5	NGV2 - (compressed service)	$2.618	$.062	**$2.679**	$2.572	$.048	**$2.620**	(1.7%)	(21.9%)	(2.2%)
	RETAIL NONCORE (6)									
6	Industrial - Distribution	$.800	$.153	**$.953**	$.665	$.128	**$.794**	(16.8%)	(16.0%)	(16.7%)
7	Industrial - Transmission	$.408	$.082	**$.490**	$.372	$.066	**$.438**	(8.8%)	(19.6%)	(10.6%)
8	Industrial - Backbone	$.163	$.082	**$.245**	$.139	$.066	**$.205**	(14.3%)	(19.6%)	(16.1%)
9	Electric Generation - Transmission (G-EG-D/LT)	$.410		**$.410**	$.377		**$.377**	(8.1%)		(8.1%)
10	Electric Generation - Backbone (G-EG-BB)	$.177		**$.177**	$.153		**$.153**	(13.9%)		(13.9%)
11	NGV 4 - Distribution (uncompressed service)	$.800	$.062	**$.862**	$.665	$.048	**$.714**	(16.8%)	(21.9%)	(17.2%)
12	NGV 4 - Transmission (uncompressed service)	$.394	$.062	**$.456**	$.361	$.048	**$.410**	(8.2%)	(21.9%)	(10.1%)
	WHOLESALE CORE AND NONCORE (G-WSL) (6)									
13	Alpine Natural Gas	$.265		**$.265**	$.292		**$.292**	10.2%		10.2%
14	Coalinga	$.266		**$.266**	$.294		**$.294**	10.3%		10.3%
15	Island Energy	$.283		**$.283**	$.314		**$.314**	10.8%		10.8%
16	Palo Alto	$.260		**$.260**	$.287		**$.287**	10.1%		10.1%
17	West Coast Gas - Castle	$.717		**$.717**	$.635		**$.635**	(11.5%)		(11.5%)
18	West Coast Gas - Mather Distribution	$1.032		**$1.032**	$.869		**$.869**	(15.8%)		(15.8%)
19	West Coast Gas - Mather Transmission	$.268		**$.268**	$.296		**$.296**	10.3%		10.3%

(1) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable), distribution costs (where applicable), and AB32 Cost of Implementation Fee (wholesale and certain large customers are directly billed by the Air Resource board, and are exempt from PG&E's AB32 COI rate component of $0.00295 per therm). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.

(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge;

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

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

(5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.08829 and Operational Cost component of $0.00272

(6) Covered Entities within classes and the wholesale class (i.e.customers that currently have a direct obligation to pay for allowances directly to the Air Resources Board) will see a line item credit on their bill equal to the GHG Compliance Cost $0.08829 per therm times their monthly billed volumes.

Attachment 4

Summary of Rates by Class by Major Elements

ATTACHMENT 4

January 1, 2026
AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
							Industrial			G-NGV 4		Electric Generation	
		Non-CARE Residential	Small Commercial	Large Commercial	G-NGV1 (Uncompressed)	G-NGV2 (Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.40785	$.40785	$.40785	$.40785	$.40785	$.19604	$.19604	$.00000	$.19604	$.19604	$.19604	$.00000
2	Self Generation Incentive Program	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00048	$.00048
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295	$.00295
5	AB32 Greenhouse Gas Compliance Cost (Non-Covered Entities Pay Only)	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829
6	Inventory Management	$.03096	$.03096	$.01060	$.01060	$.01060	$.01060	$.01060	$.01060	$.01060	$.01060	$.02684	$.02684
7	Balancing Accounts (2)	$.15504	$.10396	$.06851	$.07187	$.17713	($.04384)	$.02241	$.02667	($.04384)	$.02481	$.02441	$.02626
8	NCA - Local Transmission Cost Subaccount [11]	$.00000	$.00000	$.00000	$.00000	$.00000	$.01804	$.01804	$.00000	$.01804	$.01804	$.01804	$.00000
9	GTS Late Implementation Amortization	$.02702	$.02702	$.02702	$.02702	$.02702	$.01248	$.01248	$.00439	$.01248	$.01248	$.01248	$.00439
10	GT&S-related Pension	$.00492	$.00492	$.00492	$.00492	$.00492	$.00274	$.00274	$.00089	$.00274	$.00274	$.00274	$.00089
11	Distribution - Annual Average (6)	$1.52390	$.70761	$.23720	$.28991	$1.84942	$.36245	$.01311		$.36245		$.00222	$.00222
12	**VOLUMETRIC RATE - Average Annual**	$2.24448	$1.37712	$.85091	$.90697	$2.57174	$.65331	$.37022	$.13735	$.65331	$.35952	$.37450	$.15232
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.05994	$.00401	$.00087		$.01197	$.00191	$.00202	$.01197	$.00191	$.00229	$.00048
14	**CLASS AVERAGE TRANSPORTATION RATE**	$2.24448	$1.43706	$.85492	$.90784	$2.57174	$.66528	$.37213	$.13937	$.66528	$.36142	$.37679	$.15280
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.12103	$.10645	$.08474	$.04830	$.04830	$.12830	$.06587	$.06587	$.04830	$.04830		
16	**END-USE RATE (7)**	$2.36551	$1.54351	$.93966	$.95614	$2.62004	$.79358	$.43800	$.20524	$.71358	$.40972	$.37679	$.15280

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.19604	$.19604	$.19604	$.19604	$.19604	$.19604	$.19604
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXEMPT FROM SGIP, AB32 COI, AB32 Gas Compliance Costs, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost (Non-Covered Entities Pay Only)	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829
22	Inventory Management	$.03041	$.03041	$.03041	$.03041	$.03041	$.03041	$.03041
23	Balancing Accounts including the NCA - LT cost subaccount (2)	$.04285	$.04285	($.08385)	$.04285	$.04285	$.04285	($.03178)
24	2019 GTS Late Implementation Amortization	$.01248	$.01248	$.01248	$.01248	$.01248	$.01248	$.01248
25	GT&S-related Pension	$.00274	$.00274	$.00274	$.00274	$.00274	$.00274	$.00274
26	Distribution - Annual Average			$.69980				$.40703
27	**VOLUMETRIC RATE - Average Annual**	$.37282	$.37282	$.94591	$.37282	$.37282	$.37282	$.70521
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00900	$.00211	$.01138	$.01138	$.02897	$.00772	$.01797
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.38182	$.37493	$.95729	$.38420	$.40179	$.38054	$.72318
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE**	$.38182	$.37493	$.95729	$.38420	$.40179	$.38054	$.72318
32	**GHG COMPLIANCE COST EXEMPTION**	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829	$.08829
33	**END-USE RATE EXCLUDING GHG COMPLIANCE COST**	$.29353	$.28665	$.86900	$.29591	$.31350	$.29225	$.63489

NOTES

(1) Based on PG&E's GT&S Cost Allocation and Rate Design (CARD) Decision 24-03-002

(2) Based on September recorded balances and forecasted December.

(3) CPUC Fee based on the proposed Resolution M-4879, will be effective January 1, 2026 (including RF&U). G-EG customers pay a reduced CPUC fee as updated in 2018 GCAP D.19-10-036.

(4) Based on PG&E's GT&S Cost Allocation and Rate Design (CARD) Decision 24-03-002

(5) Decision 04-08-010 ordered the removal of PPP cost recovery from transportation rates. On March 1, 2005 PG&E began to treat PPP as a tax. Filed AL 5138-G updated PG&E's 2026 PPP Surcharges effective January 1, 2026.

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

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

(8) AB32 provides the Air Resource Board recovery of its administration costs associated with the implementation of AB32. Wholesale and certain large customers are directly billed by the ARB, and are exempt from PG&E's cost of implementation component of $0.00295 per therm

(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.08829 and Operational Cost component of $0.00272. Covered Entities within classes and the wholesale class (i.e. customers that currently have a direct obligation to pay for allowances directly to the Air Resource Board) will see a line credit on their bill equal to the GHG Compliance Cost $0.08829 per therm times their monthly billed therms

(10) The NCA - Local Transmission Cost Subaccount was created to comply with OP 82 in the 2019 GT&S Decision (19-09-025) and Advice Letter 4288-G

(11) Rates are unrounded

Attachment 5

Allocation of Gas End-Use Transportation Revenue Requirements and Public Purpose Program Surcharge Revenues across Classes

Attachment 5

ALLOCATION OF GAS END-USE TRANSPORTATION AND ILLUSTRATIVE PROCUREMENT REVENUE REQUIREMENTS AND PPP SURCHARGE REVENUES ACROSS CLASSES
Summary of Change from September 1, 2025 to January 1, 2026

($000)

GAS GRC, ATTRITION, PENSION & COST OF CAPITAL DISTRIBUTION-LEVEL REVENUE REQUIREMENTS	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
Customer	$49,842	$40,935	$8,255	$116	$29	$0	$49,334	$420	$16	$0	$34	$38	$0	$0	$0	$0	$0	$0	$0	$508
+ Distribution	$36,466	$26,865	$7,036	$324	$195	$0	$34,421	$1,459	$534	$0	$16	$18	$0	$0	$0	$0	$10	$0	$7	$2,045
+ G-NGV2 Compression Cost	($2)	$0	$0	$0	$0	($2)	($2)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of Base Distribution Revenue and Franchise Fees	$881	$692	$156	$4	$2	($0)	$855	$19	$6	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$26
Allocation of Base Distribution Uncollectibles Expense	$3,863	$3,033	$685	$20	$10	$2	$3,750	$84	$25	$0	$2	$2	$0	$0	$0	$0	$0	$0	$0	$113
Final Allocation of Distribution Revenue Requirement	**$91,051**	**$71,524**	**$16,132**	**$465**	**$237**	**$1**	$88,358	**$1,982**	**$581**	**$0**	**$54**	**$59**	**$0**	**$0**	**$0**	**$0**	**$11**	**$0**	**$7**	$2,693

CUSTOMER CLASS COSTS WITHOUT RATE COMPONENTS	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
Core Fixed Cost Acct. Bal. - Distribution Cost Subaccount	($109,895)	($88,876)	($20,063)	($577)	($294)	($84)	($109,895)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Core Fixed Cost Acct. Bal. - Core Cost Subaccount - ECPT (2016 PSEP Bal)	($54,495)	($36,215)	($16,173)	($1,481)	($625)	$0	($54,495)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Mobile Home Parks Balancing Account	$2,557	$2,008	$453	$13	$7	$1	$2,482	$56	$16	$0	$2	$2	$0	$0	$0	$0	$0	$0	$0	$76
Noncore Customer Class Charge Account - ECPT	$6,808	$0	$0	$0	$0	$0	$0	$353	$2,954	$34	$1,613	$1,762	$27	$4	$56	$1	$2	$1	$1	$6,808
Noncore Customer Class Charge Account - Distribution Subacct	($31,581)	$0	$0	$0	$0	$0	$0	($23,244)	($6,809)	$0	($630)	($688)	$0	$0	$0	$0	($129)	$0	($82)	($31,581)
NCA - Local Transmission Subaccount	($3,283)	$0	$0	$0	$0	$0	$0	($231)	($1,935)	$0	($1,057)	$0	($18)	($3)	($37)	($1)	($1)	($1)	($1)	($3,283)
CFCA - NGSS Enduser Dist. Sub Acct Recovery	$43,657	$35,307	$7,970	$229	$117	$33	$43,657	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Gas Pipeline Expense & Capital BA	$337	$92	$41	$4	$2	$0	$138	$10	$86	$1	$47	$52	$1	$0	$2	$0	$0	$0	$0	$199
Hazardous Substance Balance	$6,790	$1,849	$826	$76	$32	$0	$2,782	$208	$1,739	$20	$950	$1,037	$16	$2	$33	$1	$1	$0	$1	$4,008
Non-Tariffed Products and Services	$179	$119	$53	$5	$2	$0	$179	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Core Brokerage Fee Credit (Gas Brokerage Costs w/o FF&U)	$5	$3	$1	$0	$0	$0	$5	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Core Brokerage Fee Credit (Sales/Marketing Costs w/o FF&U)	$1	$1	$0	$0	$0	$0	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Residential Uncollectibles Balancing Account	$31,139	$8,478	$3,786	$347	$146	$0	$12,758	$953	$7,977	$91	$4,356	$4,756	$74	$11	$151	$3	$4	$2	$3	$18,381
Balancing Charge Account	$2,655	$723	$323	$30	$12	$0	$1,088	$81	$680	$8	$371	$405	$6	$1	$13	$0	$0	$0	$0	$1,567
G-10 Procurement-related Employee Discount Allocated	$74	$20	$9	$1	$0	$0	$30	$2	$19	$0	$10	$11	$0	$0	$0	$0	$0	$0	$0	$44
Brokerage Fee Balance Account	($163)	($109)	($48)	($4)	($2)	$0	($163)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Adjust. Mechanism Costs Determined Other Proceedings	$78,629	$26,127	$11,668	$1,068	$451	$0	$39,314	$2,554	$21,372	$57	$11,670	$2,994	$199	$29	$405	$8	$12	$6	$8	$39,314
G-10 Procurement-related Employee Discount Applied to Res Class	($74)	($74)	$0	$0	$0	$0	($74)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Environmental Regulations Balancing Account(Distribution)	($1,725)	($1,354)	($306)	($9)	($4)	($1)	($1,674)	($38)	($11)	$0	($1)	($1)	$0	$0	$0	$0	($0)	$0	($0)	($51)
GT&S Audit - Noncore Storage	($2)	$0	$0	$0	$0	$0	$0	($0)	($1)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($2)
Separately Funded Projects (Distribution and Transmission) (excluding RF&U)	$136,250	$95,920	$23,302	$880	$422	$79	$120,603	$3,292	$7,748	$7	$3,905	$453	$65	$9	$133	$2	$18	$2	$11	$15,647
Property Sales	$3,670	$2,264	$583	$26	$12	$2	$2,888	$90	$323	$4	$169	$185	$3	$0	$6	$0	$0	$0	$0	$782
GT&S Balancing Accounts - LT (excludes BB)	($4,731)	($1,526)	($681)	($62)	($26)	$0	($2,296)	($171)	($1,435)	$0	($784)	$0	($13)	($2)	($27)	($1)	($1)	($0)	($1)	($2,435)
GT&S Balancing Accounts - Non-LT (all customers pay)	($188)	($51)	($23)	($2)	($1)	$0	($77)	($6)	($48)	($1)	($26)	($29)	($0)	($0)	($1)	($0)	($0)	($0)	($0)	($111)
RTBA	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Biomethane Procurement BA - Admin	($746)	($203)	($91)	($8)	($4)	$0	($305)	($23)	($191)	($2)	($104)	($114)	($2)	($0)	($4)	($0)	($0)	($0)	($0)	($440)
GT&S Revenue Sharing Mechanism	$14,840	$4,931	$2,202	$202	$85	$0	$7,420	$345	$2,884	$48	$1,575	$2,479	$27	$4	$55	$1	$2	$1	$1	$7,420
CFCA/NCA - NGSS Enduser Sub Acct Recovery	$10,381	$2,827	$1,262	$116	$49	$0	$4,253	$318	$2,659	$30	$1,452	$1,586	$25	$4	$50	$1	$1	$1	$1	$6,128
NCA - NGSS Enduser Sub Acct Recovery + NGSS Late Impl.	$10,662	$0	$0	$0	$0	$0	$0	$553	$4,627	$53	$2,526	$2,759	$43	$6	$88	$2	$3	$1	$2	$10,662
Santa Nella	$44	$34	$8	$0	$0	$0	$42	$1	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1
Subtotals of Items Transferred to CFCA and NCA	$141,795	$52,293	$15,104	$851	$381	$31	$68,660	($14,897)	$42,656	$350	$26,045	$17,649	$453	$65.467	$922.568	$17.246	($87.646)	$13.685	($54.195)	$73,135
Franchise Fees and SF Gross Receipts and Uncoll. Exp. on Items Above	$1,628	$480	$168	$12	$5	$0	$667	($243)	$595	$4	$368	$223	$6	$0.568	$8.006	$0.150	($0.936)	$0.119	($0.582)	$962
Subtotals with FF&U and Other Bal. Acct./Forecast Period Costs	$143,423	$52,774	$15,272	$864	$386	$31	$69,327	($15,140)	$43,251	$355	$26,413	$17,873	$460	$66.035	$930.574	$17.396	($88.583)	$13.803	($54.777)	$74,096
Total of Items Collected via Balancing Accounts	$234,474	$124,298	$31,403	$1,328	$623	$32	$157,684	($13,158)	$43,832	$355	$26,467	$17,931	$460	$66.035	$930.574	$17.396	($77.979)	$13.803	($48.045)	$76,789

CUSTOMER CLASS COSTS WITH THEIR OWN RATE COMPONENTS ALLOCATED USING GCAP THROUGHPUT	Total	Residential	Small Commercial	202 116	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
CEE Incentive	14	5	5	0	0	0	10	2	3	0	0	0	0	0	0	0	0	0	0	4
AB32 ARB Implementation Fee	1,097	393	175	16	7	0	591	44	369	4	59	26	3	0	0	0	0	0	0	506
CA Solar Hot Water Heating	(4,388)	(4,017)	(370)	0	0	0	(4,388)	0	0	0	0	0	0	0	0	0	0	0	0	0
AB32 GHG Operations Cost	26,300	7,161	3,198	293	124	0	10,775	805	6,737	77	3,679	4,017	63	9	128	2	4	2	3	15,525
AB32 GHG Compliance Cost	(175,991)	(97,347)	(43,219)	(3,806)	(1,682)	0	(146,054)	(9,513)	(8,369)	(116)	(11,061)	(25)	(852)	0	0	0	0	0	0	(29,937)
AB32 Cap & Trade - Allowance Return Residential Customers Only Includes FF&U	96,891	96,891	0	0	0	0	96,891	0	0	0	0	0	0	0	0	0	0	0	0	0
CPUC FEE	4,532	1,666	744	68	29	0	2,506	187	1,567	18	114	124	15	0	0	0	0	0	0	2,025
Subtotals for Customer Class Charge Items	(51,545)	4,750	(39,468)	(3,429)	(1,522)	0	(39,668)	(8,475)	307	(17)	(7,209)	4,142	(772)	9	128	2	4	2	3	(11,876)
Franch. Fee and Uncoll. Exp. on Items Above	(1,899)	(1,212)	(517)	(45)	(20)	0	(1,793)	(110)	34	0	(87)	66	(10)	0	1	0	0	0	0	(106)
Subtotals of Other Costs	(53,444)	3,539	(39,984)	(3,473)	(1,542)	0	(41,461)	(8,585)	341	(17)	(7,296)	4,208	(782)	9	129	2	4	2	3	(11,983)
Allocation of Total Non-G&TS End-User Transportation Costs	181,030	127,837	(8,581)	(2,145)	(920)	32	116,223	(21,743)	44,173	338	19,171	22,139	(322)	75	1,059	20	(74)	16	(45)	64,807

Attachment 5 (continued)

GT&S SEPARATELY FUNDED AND LATE IMPLEMENTATION REVENUE REQUIREMENTS ALLOCATED BASED ON GT&S REVENUE RESPONSIBILITY	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
Local Transmission Balancing Account	($253,593)	($115,358)	($51,518)	($4,717)	($1,992)	$0	($173,585)	($5,635)	($47,155)	$0	#######	$0	($439)	($63)	($893)	($17)	($27)	($13)	($18)	($80,009)
Backbone Transmission Balancing Account	$47,380	$7,937	$3,545	$325	$137	$0	$11,944	$1,837	$15,378	$176	$8,397	$9,169	$143	$21	$291	$5	$9	$4	$6	$35,437
Storage Balancing Account	($566)	($376)	($168)	($15)	($6)	$0	($566)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal of GT&S Separately Funded and Late Implementation	($206,778)	($107,796)	($48,141)	($4,408)	($1,862)	$0	($162,206)	($3,797)	($31,777)	$176	#######	$9,169	($296)	($43)	($602)	($11)	($18)	($9)	($12)	($44,572)

GT&S-related Pension Revenue Requirement	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
Pension - Transmission	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory Management	$4,784	$1,718	$767	$24	$10	$0	$2,519	$88	$531	$6	$258	$1,342	$5	$2	$30	$1	$1	$0	$1	$2,265
Net End-User Transportation Excluding LT and CAC	($20,964)	$21,759	($55,955)	($6,529)	($2,771)	$32	($43,464)	($25,451)	$12,927	$520	$2,077	$32,650	($613)	$35	$488	$9	($91)	$7	($57)	$22,500

ADOPTED REVENUE REQUIREMENTS ALLOCATIONS FOR GT&S ITEMS IN TRANSPORTATION	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
Local Transmission	70,730	25,872	17,865	1,347	1,247	0	46,331	2,069	12,062	0	9,762	0	231	16	240	5	7	4	5	24,400
Customer Access Charge	849	0	0	0	0	0	0	0	442	6	305	78	0	3	10	1	2	2	2	849
Total End-User Gas Accord Transportation Costs	71,579	25,872	17,865	1,347	1,247	0	46,331	2,069	12,504	6	10,067	78	231	19	250	5	8	6	7	25,249
Gross End-User Transportation Costs in Rates	50,615	47,631	(38,089)	(5,183)	(1,525)	32	2,866	(23,383)	25,431	525	12,144	32,728	(382)	54	738	14	(83)	13	(50)	47,749
Less Forecast CARE Discount recovered in PPP Surcharges	(6,870)	(6,870)	0	0	0	0	(6,870)	0	0	0	0	0	0	0	0	0	0	0	0	0
Net End-User Transportation Costs in Rates	57,485	54,501	(38,089)	(5,183)	(1,525)	32	9,736	(23,383)	25,431	525	12,144	32,728	(382)	54	738	14	(83)	13	(50)	47,749

ALLOCATION OF PUBLIC PURPOSE PROGRAM SURCHARGES	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Noncore & Wholesale
PPP-EE Surcharge	5,155	1,744	1,694	100	0	0	3,538	558	1,047	12	0	0	0	0	0	0	0	0	0	1,617
PPP-EE Balancing Account	(23,088)	(7,813)	(7,587)	(448)	0	0	(15,847)	(2,498)	(4,689)	(54)	0	0	0	0	0	0	0	0	0	-7,240
PPP-ESA Surcharge	103	103	0	0	0	0	103	0	0	0	0	0	0	0	0	0	0	0	0	0
PPP-ESA Balancing Account	(8,508)	(8,508)	0	0	0	0	(8,508)	0	0	0	0	0	0	0	0	0	0	0	0	0
PPP - RD&D Programs	(235)	(102)	(45)	(3)	(1)	0	(150)	(11)	(72)	(1)	0	0	(1)	0	0	0	0	0	0	-85
PPP - RD&D Balancing Account	(1,125)	(447)	(196)	(18)	(8)	0	(669)	(47)	(400)	(5)	0	0	(4)	0	0	0	0	0	0	-456
PPP-CARE Discount Allocation Set Annually	(6,870)	(2,068)	(1,524)	(113)	(40)	0	(3,746)	(377)	(2,686)	(31)	0	0	(30)	0	0	0	0	0	0	-3,124
PPP-CARE Administration Expense	69	27	10	1	1	0	39	2	27	0	0	0	0	0	0	0	0	0	0	30
PPP-CARE Balancing Account	(42,476)	(14,361)	(8,131)	(764)	(316)	0	(23,572)	(1,947)	(16,605)	(190)	0	0	(162)	0	0	0	0	0	0	-18,904
PPP-Admin Cost for BOE and CPUC	(15)	(6)	(3)	(0)	(0)	0	(9)	(1)	(5)	(0)	0	0	(0)	0	0	0	0	0	0	-6
Subtotal of Pubic Purpose Program Surcharge	($76,990)	($31,430)	($15,782)	($1,245)	($364)	$0	($48,821)	($4,321)	($23,383)	($267)	**$0**	**$0**	($197)	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	($28,169)

ILLUSTRATIVE ALLOCATION OF GAS PROCUREMENT REVENUE REQUIREMENTS	Total	Residential	Small Commercial	0 0	Core NGV	Compression Cost for G-NGV2	Subtotal Core
Illustrative Core Bundled Cost of Gas, Shrinkage, and FF&U	80,332	58,961	18,809	1,622	940	0	80,332
Illustrative Interstate and Canadian Capacity Charges	(8,508)	(6,750)	(1,619)	(90)	(49)	0	(8,508)
Intrastate Volumetric and Backbone	10,287	7,928	2,130	147	83	0	10,287
Cycled Carrying Cost of Gas in Storage	0	0	0	0	0	0	0
Core Storage and Noncycled Carrying Cost of Gas in Storage	1,292	1,022	246	15	8	0	1,292
Brokerage Fees	(0)	(0)	(0)	(0)	(0)	0	(0)
Reconciling Item: Bundled Procurement Revenue Reduced by this amount due to CTA's Acceptance	157	124	30	2	1	0	157
Total Authorized Illustrative Procurement RRQ	$83,560	$61,286	$19,595	$1,695	$983	$0	$83,560

Unbundled Gas Transmission and Storage Revenue Requirement	$12,163																			12,163
Total Allocated Illustrative Revenue Requirement	76,218	84,357	(34,277)	(4,733)	(906)	32	44,475	(27,704)	2,048	258	12,144	32,728	(579)	54	738	14	(83)	13	(50)	31,743
Total Transportation and PPP Revenue Requirements (excluding Procurement)	-7,342																			

Attachment 6

Gas Rate Impacts

Residential Gas Rate and Bill Impacts of Rate Change Sought in January 1, 2026
AL Effective Date: 1/1/2026

	Present Rates as of 9/1/2025			Proposed Rates: January 1, 2026			Changes			
	9/1/2025 Volumes Mth	Proposed Rate $/therm	9/1/2025 Revenues $000's	1/1/2026 Volumes Mth	Average Rate $/therm	1/1/2026 Revenues $000's	Revenue Change $000's	Rate Change $/therm	% Rate change %	Decisions / Resolutions authorizing rate change
CARE Residential Customers										
Other Transportation Rate	**379,377**	1.33377	$506,002	367,879	1.28566	$472,968	($33,034)	-0.04811	-3.6%	D.23-11-069
Local Transmission Rate	372,724	0.37869	$141,147	349,596	0.40785	$142,583	$1,436	0.02916	7.7%	D.23-11-069/D.24-03-002
PPP	379,363	0.08425	$31,961	367,865	0.07522	$27,671	($4,291)	-0.00903	-10.7%	AL 5138-G
Illustrative Procurement	340,534	0.46694	$159,009	330,213	0.50786	$167,702	$8,693	0.04092	8.8%	Updated through PG&E's Core Monthly Pricing AL filings
GHG and GS/GT Credit			($78,773)			($54,987)	$23,785			AL 5139-G
Total Average Rate		2.26365	$759,347		2.27659	$755,936	($3,411)	0.01294	0.6%	
Average Monthly Residential Gas Bill $ (26 therms)		$58.85			$59.19					
GHG Climate Credit Per Customer		($67.03)			($48.01)					
Average Monthly Residential Gas Bill including the GHG Climate Credit $ (See Note below)		$53.27			$55.19					
Average Monthly Residential Bill Increase or Decrease ($)		($0.26)			$1.92					
Average Monthly Residential Bill Increase or Decrease (%)		-0.5%			3.6%					
Non-CARE Residential Customers										
Other Transportation Rate	1,286,368	1.88242	$2,421,485	1,297,851	1.83663	$2,383,678	($37,807)	-0.04579	-2.4%	D.23-11-069
Local Transmission Rate	1,263,809	0.37869	$478,592	1,233,348	0.40785	$503,021	$24,429	0.02916	7.7%	D.23-11-069/D.24-03-002
PPP	1,285,203	0.14324	$184,092	1,296,851	0.12103	$156,958	($27,135)	-0.02221	-15.5%	AL 5138-G
Illustrative Procurement	1,156,131	0.46694	$539,844	1,166,452	0.50786	$592,394	$52,550	0.04092	8.8%	Updated through PG&E's Core Monthly Pricing AL filings
GHG and GS/GT Credit			($267,097)			($193,991)	$73,106			AL 5139-G
Total Average Rate		2.87129	$3,356,916		2.87337	$3,442,059	$85,144	0.00208	0.1%	
Average Monthly Residential Gas Bill $ (31 therms)		$89.01			$89.07					
GHG Climate Credit Per Customer		($67.03)			($48.01)					
Average Monthly Residential Gas Bill including the GHG Climate Credit $ (See Note below)		$83.42			$85.07					
Average Monthly Residential Bill Increase or Decrease ($)		($0.39)			$1.65					
Average Monthly Residential Bill Increase or Decrease (%)		0%			2.0%					

Note:

The 'Average Monthly Residential Gas Bill including the GHG Climate Credit' is calculated by taking the Average Monthly Residential Bill plus 1/12th of the GHG Climate Credit.

Attachment 7

GT&S Rates

2023 GAS TRANSMISSION AND STORAGE COST ALLOCATION AND RATE DESIGN CASE

Table 6-2

GT&S CARD Core and Noncore Revenue Responsibility

($ Thousand)

Line No.		Present 1/1/2024	Annual GT&S Revenue Requirements by Class and Service Under Adopted Methods from 2019 GT&S Rate Case And Incorporating Adopted GRC1 RRQ Change by UCC 2024	2025	2026	2023 Gas Transmission & Storage Cost Allocation and Rate Design 9/1/2024	2025	2026	Change from GRC 1 2024	2025	2026	% Change from GRC 1 2024	2025	2026
	Core Revenue Requirements													
1	Illustrative Backbone Transmission Base - Fixed Reservation (1)	163,073	163,073	169,776	176,990	110,218	114,356	122,390	(52,855)	(55,420)	(54,600)	-32.4%	-32.6%	-30.8%
2	Illustrative Backbone Transmission Base - Volumetric (1)	66,603	66,603	69,342	72,289	63,596	69,900	73,822	(3,007)	558	1,532	-4.5%	0.8%	2.1%
3	Subtotal Backbone Transmission Base - Illustrative (1)	229,676	229,676	239,118	249,280	173,813	184,256	196,212	(55,863)	(54,862)	(53,068)	-24.3%	-22.9%	-21.3%
4	Backbone Transmission Adders	-	-	-	-	-	-	-	-	-	-			
5	Subtotal Backbone Transmission - Illustrative (1)	229,676	229,676	239,118	249,280	173,813	184,256	196,212	(55,863)	(54,862)	(53,068)	-24.3%	-22.9%	-21.3%
6	Local Transmission Base	929,600	929,600	975,918	1,024,240	892,629	937,041	983,371	(36,971)	(38,877)	(40,869)	-4.0%	-4.0%	-4.0%
7	Local Transmission Adder	-	-	-	-	-	-	-	-	-	-			
8	Subtotal Local Transmission	929,600	929,600	975,918	1,024,240	892,629	937,041	983,371	(36,971)	(38,877)	(40,869)	-4.0%	-4.0%	-4.0%
9	Storage	27,215	27,215	27,821	28,737	31,890	34,503	35,686	4,675	6,682	6,949	17.2%	24.0%	24.2%
10	Customer Access Charge	-	-	-	-	-	-	-	-	-	-			
11	Total Core GT&S	$1,186,492	$1,186,492	$1,242,857	$1,302,257	$1,098,333	$1,155,800	$1,215,269	(88,159)	(87,057)	(86,988)	-7.4%	-7.0%	-6.7%
12	NGSS Enduser Depreciation/Decommissioning	5,728	$5,728	$6,018	$6,390	$2,251	$2,251	$2,251	(3,477)	(3,767)	(4,139)	-60.7%	-62.6%	-64.8%
13	Enduser Inventory Management	-	$0	$0	$0	$72,677	$73,144	$75,663	72,677	73,144	75,663			
14	Total Core	$1,192,220	$1,192,220	$1,248,875	$1,308,647	$1,173,261	$1,231,195	$1,293,184	(18,959)	(17,680)	(15,463)	-1.6%	-1.4%	-1.2%
15	Core Share of Revenue Requirement	61.2%	61.2%	61.1%	61.0%	60.2%	60.2%	60.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Noncore / Unbundled Revenue Requirements													
16	Illustrative Backbone Trans. Base w/o G-XF Contracts (1)	314,163	314,163	331,521	349,910	231,647	245,232	257,125	(82,516)	(86,289)	(92,785)	-26.3%	-26.0%	-26.5%
17	Backbone Transmission Adders	-	-	-	-	-	-	-	-	-	-			
18	Subtotal Backbone Transmission - Illustrative (1)	314,163	314,163	331,521	349,910	231,647	245,232	257,125	(82,516)	(86,289)	(92,785)	-26.3%	-26.0%	-26.5%
19	G-XF Contracts	5,420	5,420	5,540	5,657	5,423	5,812	6,083	3	272	426	0.1%	4.9%	7.5%
20	G-XF Contract Adders	-	-	-	-	-	-	-	-	-	-			
21	G-XF Contracts Subtotal	5,420	5,420	5,540	5,657	5,423	5,812	6,083	3	272	426	0.1%	4.9%	7.5%
22	Subtotal Backbone Transmission - Illustrative (1)	319,584	319,584	337,061	355,567	237,070	251,045	263,208	(82,514)	(86,017)	(92,359)	-25.8%	-25.5%	-26.0%
23	Local Transmission Base	431,071	431,071	452,550	474,958	468,042	491,427	515,827	36,971	38,877	40,869	8.6%	8.6%	8.6%
24	Local Transmission Adder	-	-	-	-	-	-	-	-	-	-			
25	Subtotal Local Transmission	431,071	431,071	452,550	474,958	468,042	491,427	515,827	36,971	38,877	40,869	8.6%	8.6%	8.6%
26	Storage	-	-	-	-	-	-	-	-	-	-			
27	Customer Access Charge	3,740	3,740	4,616	5,465	3,740	4,616	5,465	-	-	-	0.0%	0.0%	0.0%
28	Total Noncore / Unbundled	$754,395	$754,395	$794,227	$835,990	$708,852	$747,088	$784,500	(45,543)	(47,139)	(51,491)	-6.0%	-5.9%	-6.2%
29	NGSS Enduser Depreciation/Decommissioning	2,011	$2,011	$2,113	$2,243	$789	$789	$789	(1,222)	(1,324)	(1,454)	-60.8%	-62.7%	-64.8%
30	Enduser Inventory Management	-	-	-	-	65,356	65,776	68,041	65,356	65,776	68,041			
31	Total Noncore/Unbundled	$756,406	$756,406	$796,340	$838,234	$774,997	$813,652	$853,329	18,591	17,312	15,096	2.5%	2.2%	1.8%
32	Noncore Share of Revenue Requirement	38.8%	38.8%	38.9%	39.0%	39.8%	39.8%	39.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total													
33	Illustrative Backbone Transmission Base w/o G-XF Contracts (1)	543,839	543,839	570,639	599,190	405,460	429,488	453,337	(138,379)	(141,151)	(145,853)	-25.4%	-24.7%	-24.3%
34	Backbone Transmission Adders	-	-	-	-	-	-	-	-	-	-			
35	Subtotal Backbone Trans. w/o G-XF Contracts - Illustrative (1)	543,839	543,839	570,639	599,190	405,460	429,488	453,337	(138,379)	(141,151)	(145,853)	-25.4%	-24.7%	-24.3%
36	G-XF Contracts	5,420	5,420	5,540	5,657	5,423	5,812	6,083	3	272	426	0.1%	4.9%	7.5%
37	G-XF Contract Adders	-	-	-	-	-	-	-	-	-	-			
38	G-XF Contracts Subtotal	5,420	5,420	5,540	5,657	5,423	5,812	6,083	3	272	426	0.1%	4.9%	7.5%
39	Subtotal Backbone Transmission - Illustrative (1)	549,260	549,260	576,179	604,847	410,883	435,301	459,420	(138,376)	(140,879)	(145,427)	-25.2%	-24.5%	-24.0%
40	Local Transmission Base	1,360,672	1,360,672	1,428,468	1,499,198	1,360,672	1,428,468	1,499,198	-	-	-	0.0%	0.0%	0.0%
41	Local Transmission Adder	-	-	-	-	-	-	-	-	-	-			
42	Subtotal Local Transmission	1,360,672	1,360,672	1,428,468	1,499,198	1,360,672	1,428,468	1,499,198	-	-	-	0.0%	0.0%	0.0%
43	Storage	27,215	27,215	27,821	28,737	31,890	34,503	35,686	4,675	6,682	6,949	17.2%	24.0%	24.2%
44	Customer Access Charge	3,740	3,740	4,616	5,465	3,740	4,616	5,465	-	-	-	0.0%	0.0%	0.0%
45	Total GT&S	$1,940,887	$1,940,887	$2,037,084	$2,138,247	$1,807,185	$1,902,887	$1,999,769	(133,702)	(134,196)	(138,478)	-6.9%	-6.6%	-6.5%
46	NGSS Enduser Depreciation/Decommissioning	7,739	7,739	8,131	8,633	3,040	3,040	3,040	(4,699)	(5,091)	(5,593)	-60.7%	-62.6%	-64.8%
47	Enduser Inventory Management	-	-	-	-	138,033	138,920	143,704	138,033	138,920	143,704			
48	Total Gas Transmission and Storage System	$1,948,626	$1,948,626	$2,045,215	$2,146,881	$1,948,258	$2,044,847	$2,146,513	(367)	(367)	(367)	0.0%	0.0%	0.0%
49	Total Revenue Requirement Share	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0%	0%	0%	0%	0%	0%

Backbone Transmission revenues are illustrative because the calculation assumes for simplicity that the core backbone capacity assignments are utilized at 100%, which is not precisely the case.

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-9
Firm Backbone Transportation
Annual Rates (AFT) -- SFV Rate Design
On-System Transportation Service

		1/1/2024 Present Rates - 2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Redwood Path - Core					
Reservation Charge	($/dth/mo)	22.6593	17.2795	18.3387	19.5508
Usage Charge	($/dth)	0.0029	0.0015	0.0016	0.0017
Total (b)	($/dth @ Full Contract)	0.7479	0.5696	0.6045	0.6445
Redwood Path - Noncore					
Reservation Charge	($/dth/mo)	21.6222	17.2237	18.4235	19.8789
Usage Charge	($/dth)	0.0034	0.0011	0.0012	0.0013
Total (b)	($/dth @ Full Contract)	0.7143	0.5673	0.6069	0.6548
Baja Path - Noncore					
Reservation Charge	($/dth/mo)	27.0712	20.3871	21.5869	23.0422
Usage Charge	($/dth)	0.0042	0.0013	0.0014	0.0015
Total (b)	($/dth @ Full Contract)	0.8943	0.6715	0.7111	0.7590
Silverado and Mission Paths					
Reservation Charge	($/dth/mo)	17.7656	12.1815	12.8695	13.7205
Usage Charge	($/dth)	0.0025	0.0008	0.0008	0.0009
Total (b)	($/dth @ Full Contract)	0.5866	0.4012	0.4239	0.4519

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

d) Dollar difference are due to rounding.

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-10
Firm Backbone Transportation
Annual Rates (AFT) -- MFV Rate Design
On-System Transportation Service

		1/1/2024 Present Rates -2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Redwood Path - Core					
Reservation Charge	($/dth/mo)	16.1442	10.9794	11.4046	12.2199
Usage Charge	($/dth)	0.2171	0.2086	0.2296	0.2427
Total	($/dth @ Full Contract)	0.7479	0.5696	0.6045	0.6445
Redwood Path - Noncore					
Reservation Charge	($/dth/mo)	15.8828	10.9826	11.4483	12.3632
Usage Charge	($/dth)	0.1921	0.2063	0.2305	0.2483
Total	($/dth @ Full Contract)	0.7143	0.5673	0.6069	0.6548
Baja Path - Noncore					
Reservation Charge	($/dth/mo)	19.8854	12.9997	13.4140	14.3305
Usage Charge	($/dth)	0.2405	0.2441	0.2701	0.2879
Total	($/dth @ Full Contract)	0.8943	0.6715	0.7111	0.7590
Silverado and Mission Paths					
Reservation Charge	($/dth/mo)	12.3415	7.3509	7.5482	8.0875
Usage Charge	($/dth)	0.1808	0.1596	0.1757	0.1860
Total	($/dth @ Full Contract)	0.5866	0.4012	0.4239	0.4519

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

d) Dollar difference are due to rounding.

Table 6-11
Firm Backbone Transportation
Seasonal Rates (SFT) -- SFV Rate Design
On-System Transportation Service

		1/1/2024 Present Rates -2023 GRC	9/1/20024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Redwood Path - Core					
Reservation Charge	($/dth/mo)	27.1911	20.7354	22.0064	23.4610
Usage Charge	($/dth)	0.0035	0.0018	0.0019	0.0020
Total	($/dth @ Full Contract)	0.8975	0.6835	0.7254	0.7734
Baja Path - Core					
Reservation Charge	($/dth/mo)	33.7355	24.5287	25.7997	27.2543
Usage Charge	($/dth)	0.0043	0.0021	0.0022	0.0024
Total	($/dth @ Full Contract)	1.1135	0.8085	0.8504	0.8984
Redwood Path - Noncore					
Reservation Charge	($/dth/mo)	25.9467	20.6684	22.1083	23.8547
Usage Charge	($/dth)	0.0041	0.0013	0.0014	0.0015
Total	($/dth @ Full Contract)	0.8571	0.6808	0.7282	0.7858
Baja Path - Noncore					
Reservation Charge	($/dth/mo)	32.4855	24.4645	25.9043	27.6507
Usage Charge	($/dth)	0.0051	0.0015	0.0016	0.0017
Total	($/dth @ Full Contract)	1.0731	0.8058	0.8533	0.9108
Silverado and Mission Paths					
Reservation Charge	($/dth/mo)	21.3187	14.6179	15.4434	16.4646
Usage Charge	($/dth)	0.0030	0.0009	0.0010	0.0010
Total	($/dth @ Full Contract)	0.7039	0.4815	0.5087	0.5423

Notes:

a) Firm Seasonal rates are 120 percent of Firm Annual rates.

b) Rates are only the backbone transmission charge component of the transmission service. They include exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

c) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

d) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

e) Firm seasonal service is available to on-system paths for a minimum term of three consecutive months in one season. Winter season is November through March. Summer season is April through October.

(f) Dollar difference are due to rounding.

Table 6-12

Firm Backbone Transportation
Seasonal Rates (SFT) -- MFV Rate Design
On-System Transportation Service

		1/1/2024 Present Rates -2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Redwood Path - Core					
Reservation Charge	($/dth/mo)	19.3731	13.1752	13.6855	14.6638
Usage Charge	($/dth)	0.2605	0.2503	0.2755	0.2913
Total	($/dth @ Full Contract)	0.8975	0.6835	0.7254	0.7734
Baja Path - Core					
Reservation Charge	($/dth/mo)	24.0358	15.5855	16.0445	17.0347
Usage Charge	($/dth)	0.3232	0.2961	0.3229	0.3383
Total	($/dth @ Full Contract)	1.1135	0.8085	0.8504	0.8984
Redwood Path - Noncore					
Reservation Charge	($/dth/mo)	19.0594	13.1791	13.7379	14.8358
Usage Charge	($/dth)	0.2305	0.2475	0.2766	0.2980
Total	($/dth @ Full Contract)	0.8571	0.6808	0.7282	0.7858
Baja Path - Noncore					
Reservation Charge	($/dth/mo)	23.8625	15.5996	16.0967	17.1966
Usage Charge	($/dth)	0.2886	0.2930	0.3241	0.3454
Total	($/dth @ Full Contract)	1.0731	0.8058	0.8533	0.9108
Silverado and Mission Paths					
Reservation Charge	($/dth/mo)	14.8098	8.8211	9.0579	9.7050
Usage Charge	($/dth)	0.2170	0.1915	0.2109	0.2233
Total	($/dth @ Full Contract)	0.7039	0.4815	0.5087	0.5423

Notes:

a) Firm Seasonal rates are 120 percent of Firm Annual rates.

b) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

c) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

d) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

e) Firm seasonal service is available to on-system paths for a minimum term of three consecutive months in one season. Winter season is November through March. Summer season is April through October.

f) Dollar difference are due to rounding.

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-13

As-Available Backbone Transportation
On-System Transportation Service

		1/1/2024 Present Rates -2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Redwood Path					
Usage Charge	($/dth)	0.8571	0.6808	0.7282	0.7858
Baja Path					
Usage Charge	($/dth)	1.0731	0.8058	0.8533	0.9108
Silverado Path					
Usage Charge	($/dth)	0.7039	0.4815	0.5087	0.5423
Mission Path					
Usage Charge	($/dth)	0.0000	0.0000	0.0000	0.0000

Notes:

a) As-Available rates are 120 percent of Firm Annual rates.

b) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

c) Mission path service represents on-system storage to on-system transportation. Customers delivering gas to storage facilities pay the applicable backbone transmission on-system rate from Redwood, Baja or Silverado.

d) Dollar difference are due to rounding.

Table 6-14
Backbone Transportation
Annual Rates (AFT-Off)
Off-System Deliveries

		1/1/2024 Present Rates -2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
SFV Rate Design					
Redwood, Silverado and Mission Paths Off-System					
Reservation Charge	($/dth/mo)	21.6222	17.2237	18.4235	19.8789
Usage Charge	($/dth)	0.0034	0.0011	0.0012	0.0013
Total	($/dth @ Full Contract)	0.7143	0.5673	0.6069	0.6548
Baja Path Off-System					
Reservation Charge	($/dth/mo)	27.0712	20.3871	21.5869	23.0422
Usage Charge	($/dth)	0.0042	0.0013	0.0014	0.0015
Total	($/dth @ Full Contract)	0.8943	0.6715	0.7111	0.7590
MFV Rate Design					
Redwood, Silverado and Mission Paths Off-System					
Reservation Charge	($/dth/mo)	15.8828	10.9826	11.4483	12.3632
Usage Charge	($/dth)	0.1921	0.2063	0.2305	0.2483
Total	($/dth @ Full Contract)	0.7143	0.5673	0.6069	0.6548
Baja Path Off-System					
Reservation Charge	($/dth/mo)	19.8854	12.9997	13.4140	14.3305
Usage Charge	($/dth)	0.2405	0.2441	0.2701	0.2879
Total	($/dth @ Full	0.8943	0.6715	0.7111	0.7590
As-Available Service					
Redwood, Silverado, and Mission Paths, (From Citygate) Off-System - Noncore					
Usage Charge	($/dth)	0.8571	0.6808	0.7282	0.7858
Mission Paths (From on-system storage) Off-System					
Usage Charge	($/dth)	0.0000	0.0000	0.0000	0.0000
Baja Path Off-System - Noncore					
Usage Charge	($/dth)	1.0731	0.8058	0.8533	0.9108

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) California gas and storage to off-system are assumed to flow on Redwood path and are priced at the Redwood path rate.

d) Dollar difference are due to rounding.

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-15
Firm Transportation
Expansion Shippers -- Annual Rates (G-XF)
SFV Rate Design

		1/1/2024 Present Rates -2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
SFV Rate Design					
Reservation Charge	($/dth/mo)	5.2574	5.2630	5.6407	5.9034
Usage Charge	($/dth)	0.0002	0.0001	0.0001	0.0001
Total	($/dth @ Full Contract)	0.1730	0.1731	0.1855	0.1942

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) G-XF charges are based on the embedded cost of Line 401 and a 95 percent load factor.

d) Dollar difference are due to rounding.

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-16
Storage Service Rates

		1/1/2024 Present Rates - 2023 GRC	9/1/2024	2025		2026	
			GTS CARD	GTS CARD		GTS CARD	
Core Firm Storage (G-CFS)			April	January	April	January	April
Reservation Charge	($/dth/mo)	$0.4931	$0.4105	$0.4134	$0.4134	$0.4276	$0.4276
Negotiated Firm Storage (G-NFS)							
Injection	($/dth/d)	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236
Inventory	($/dth)	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541
Withdrawal	($/dth/d)	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629
Negotiated As-Available Storage (G-NAS) - Maximum Rate							
Injection	($/dth/d)	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236
Withdrawal	($/dth/d)	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629
Market Center Services (Parking and Lending Services)							
Maximum Daily Charge	($/Dth/d)	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650
Minimum Rate	(per transaction)	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000

Notes:

a) Rates for storage services are based on the costs of storage injection, inventory and withdrawal.

b) Core Firm Storage (G-CFS) rates are a monthly reservation charge designed to recover one twelfth of the annual revenue requirement of injection,

c) Negotiated Firm rates may be one-part rates (volumetric) or two-part rates (reservation and volumetric), as negotiated between parties. The volumetric

d) Negotiated As-Available Storage Injection and Withdrawal rates are recovered through a volumetric charge only.

e) PG&E proposes negotiated rates (NFS and NAS) at the adopted 2022 maximum levels with any incidental revenue collected returned to customers via

f) Negotiated Firm and As-available services are negotiable above a price floor representing PG&E's marginal costs of providing the service.

g) The maximum charge for parking and lending is based on the annual cost of cycling one Dth of Firm Storage Gas assuming the full 214 day injection season and 151 day withdrawal season as adopted for 2018 in PG&E's 2015 Gas Transmission and Storage Rate Case.

h) Gas Storage shrinkage will be applied in-kind on storage injections.

i) Dollar difference are due to rounding.

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-17
Local Transmission Rates
$/dth

Customer Groups	1/1/2024 Present Rates - 2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Core Retail Local Transmission	3.4703	3.5149	3.7869	4.0785
Noncore Retail and Wholesale	1.5840	1.7678	1.8680	1.9604

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-18
Customer Access Charge Rates
($ per Month)

		1/1/2024 Present Rates - 2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
G-EG / G-NT ($/month)					
	Average Monthly Therms Over 12 Months				
Tier 1	0 to 5,000	$46.33	$44.53	$54.96	$65.07
Tier 2	5,001 to 10,000	$138.01	$132.65	$163.72	$193.83
Tier 3	10,001 to 50,000	$256.87	$246.88	$304.72	$360.76
Tier 4	50,001 to 200,000	$337.11	$324.01	$399.91	$473.46
Tier 5	200,001 to 1,000,000	$489.12	$470.10	$580.23	$686.95
Tier 6	1,000,001 and above	$4,148.96	$3,987.69	$4,921.84	$5,827.12
Wholesale ($/month)					
Alpine		$240.92	$240.92	$297.36	$352.05
Coalinga		$1,065.56	$1,065.56	$1,315.18	$1,557.09
Island Energy		$721.97	$721.97	$891.10	$1,055.00
Palo Alto		$3,552.87	$3,552.87	$4,385.16	$5,191.74
West Coast Gas - Castle		$618.98	$618.98	$763.98	$904.50
West Coast Gas - Mather		$565.68	$565.68	$698.20	$826.62

2023 Gas Transmission and Storage Cost Allocation and Rate Design Ratecase

Implementation Advice Letter 4966-G

Table 6-19

Self Balancing Credit

	1/1/2024 Present Rates - 2023 GRC	9/1/2024 GTS CARD	2025 GTS CARD	2026 GTS CARD
Self Balancing Credit	($0.0411)	($0.0558)	($0.0561)	($0.0581)

Notes:

a) PG&E recovers storage balancing costs in end-use transportation rates. Customers or Balancing agents who elect self balancing on a daily basis can opt out of PG&E's monthly balancing program and receive a self-balancing credit.

Attachment 8

Executive Summary of Rates

Attachment 8

PACIFIC GAS AND ELECTRIC COMPANY
Class Average Bundled and Transportation/PPPS Rates ($/th)
January 1, 2026

Line No.	Customer Class	Present September 1, 2025	Proposed January 1, 2026	$ Change	% Change
1	**BUNDLED—RETAIL CORE***				
2	Residential Non-CARE	$2.871	$2.873	$0.002	0.1%
3	Residential CARE	$2.264	$2.277	$0.013	0.6%
4	Small Commercial Non-CARE	$2.034	$2.007	($0.027)	-1.3%
5	Large Commercial	$1.407	$1.360	($0.047)	-3.3%
6	Uncompressed Core NGV	$1.410	$1.371	($0.040)	-2.8%
7	Compressed Core NGV	$3.053	$3.035	($0.018)	-0.6%
8	**TRANSPORT ONLY—RETAIL CORE**				
9	Residential Non-CARE	$2.404	$2.366	($0.039)	-1.6%
10	Residential CARE	$1.797	$1.769	($0.028)	-1.6%
11	Small Commercial Non-CARE	$1.612	$1.544	($0.068)	-4.2%
12	Large Commercial	$1.028	$0.940	($0.088)	-8.6%
13	Uncompressed Core NGV	$1.037	$0.956	($0.081)	-7.8%
14	Compressed Core NGV	$2.679	$2.620	($0.059)	-2.2%
15	**TRANSPORT ONLY—RETAIL NONCORE (NONCOVERED ENTITIES)**				
16	Industrial – Distribution	$0.953	$0.794	($0.159)	-16.7%
17	Industrial – Transmission	$0.490	$0.438	($0.052)	-10.6%
18	Industrial – Backbone	$0.245	$0.205	($0.039)	-16.1%
19	Uncompressed Noncore NGV – Distribution	$0.862	$0.714	($0.148)	-17.2%
20	Uncompressed Noncore NGV – Transmission	$0.456	$0.410	($0.046)	-10.1%
21	Electric Generation – Distribution/Transmission	$0.410	$0.377	($0.033)	-8.1%
22	Electric Generation – Backbone	$0.177	$0.153	($0.025)	-13.9%
23	**TRANSPORT ONLY—WHOLESALE**				
24	Alpine Natural Gas (T)	$0.265	$0.292	$0.027	10.2%
25	Coalinga (T)	$0.266	$0.294	$0.027	10.3%
26	Island Energy (T)	$0.283	$0.314	$0.031	10.8%
27	Palo Alto (T)	$0.260	$0.287	$0.026	10.1%
28	West Coast Gas – Castle (D)	$0.717	$0.635	($0.082)	-11.5%
29	West Coast Gas – Mather (D)	$1.032	$0.869	($0.163)	-15.8%
30	West Coast Gas – Mather (T)	$0.268	$0.296	$0.028	10.3%

* Bundled rates incorporate an illustrative procurement revenue requirement and will not match rates as filed in PG&E's Core Monthly Pricing Advice Letters.

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

(2) Transportation rates paid by all customers include an additional GHG Compliance and Operational Cost Recovery component of $0.09101 per therm.

(3) Covered Entities (i.e.customers that currently have a direct obligation to pay for allowances directly to the Air Resources Board) will pay a GHG Operational Cost Recovery component of $0.00272 per therm to cover PG&E allowance costs associated with lost & unaccounted for (LUAF) gas and compression costs. Covered entities will see a line item credit on their bill equal to the GHG Compliance Cost of $0.08829 ($0.09101 minus $0.00272) per therm times their monthly billed volumes.

Attachment 9

Natural Gas GHG Tables

(Public)

Illustrative Natural Gas GHG Rate Impacts

D.15-10-032, ***Decision Adopting Procedures Necessary For Natural Gas Corporations To Comply With The California Cap On Greenhouse Gas***

Table A: Forecast Revenue Requirement

		2018		2019		2020		2021		2022		2023		2024		2025		2026	
Line	**Description**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**	**Forecast**	**Recorded/ Forecast**
1	Gross Throughput (MMcf) (See Note 1)	675,808	668,442	669,680	707,015	650,940	678,557	615,971	663,555	562,715	619,520	559,216	657,096	610,321	657,352	667,723	728,105	738,240	
2	Throughput to Covered Entities (MMcf)	(371,624)	(366,722)	(364,638)	(382,841)	(304,755)	(346,525)	(249,342)	(305,695)	(208,236)	(272,844)	(209,239)	(294,498)	(242,395)	(310,891)	(344,379)	(396,222)	(399,855)	
3	Net Throughput to End Users (MMcf) (Line 1 + Line 2)	304,184	301,720	305,042	324,174	346,185	332,033	366,629	357,860	354,479	346,676	349,977	362,598	367,927	346,461	323,345	331,883	338,385	
4	Lost and Unaccounted for Gas (MMcf)	10,654	12,551	10,316	10,785	10,083	9,873	10,572	10,525	8,944	10,592	8,838	11,515	9,565	11,314	10,831	10,859	11,407	
5	**Total Supplied Gas (MMcf)** (Line 3 + Line 4)	**314,838**	**314,271**	**315,358**	**334,959**	**356,268**	**341,906**	**377,201**	**368,385**	**363,423**	**357,268**	**358,815**	**374,113**	**377,492**	**357,775**	**334,176**	**342,742**	**349,792**	
6	Emissions Conversion Factor ($MTCO_2e$/MMcf)	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]		[redacted]	54.64	[redacted]	54.64	
6a	LUAF MTCO2e, (Line 4 * Line 6)	582,181	[redacted]	563,711	[redacted]	550,979	[redacted]	577,701	[redacted]	488,739	[redacted]	482,947	[redacted]		[redacted]	591,859	[redacted]	623,317	
7	Compliance for End Users excluding LUAF ($MTCO_2e$) (Line 3 * Line 6)	16,621,942	[redacted]	16,668,827	[redacted]	18,917,061	[redacted]	20,034,219	[redacted]	19,370,281	[redacted]	19,124,272	[redacted]		[redacted]	17,668,958	[redacted]	18,490,833	
8	Compliance Obligation for Company Facilities ($MTCO_2e$)	282,828	[redacted]	259,032	[redacted]	239,107	[redacted]	238,987	[redacted]	273,274	[redacted]	286,983	[redacted]		[redacted]	276,407	[redacted]	262,546	
9	**Gross Compliance Obligation ($MTCO_2e$)** (Line 6a + Line 7 + Line 8)	**17,486,952**	[redacted]	**17,491,571**	[redacted]	**19,707,147**	[redacted]	**20,850,907**	[redacted]	**20,132,294**	[redacted]	**19,894,202**	[redacted]		[redacted]	**18,537,224**	[redacted]	**19,376,695**	
10	Directly Allocated Allowances	(17,778,400)	[redacted]	(17,398,006)	[redacted]	(17,037,633)	[redacted]	(16,356,929)	[redacted]	(15,676,224)	[redacted]	(14,995,520)	[redacted]		[redacted]	(13,634,111)	[redacted]	(12,953,406)	
11	Percentage Consigned to Auction	40%	[redacted]	45%	[redacted]	50%	[redacted]	55%	[redacted]	60%	[redacted]	65%	[redacted]		[redacted]	75%	[redacted]	80%	
12	Consigned Allowances (Line 10 * Line 11) (see Note 2)	7,111,360	[redacted]	7,829,103	[redacted]	8,518,816	[redacted]	8,996,310	[redacted]	9,405,734	[redacted]	9,747,088	[redacted]		[redacted]	10,225,583	[redacted]	10,362,724	
13	**Net Compliance Obligation ($MTCO_2e$)** (Line 9 + Line 10 + Line 12)	6,819,912	[redacted]	7,922,667	[redacted]	11,188,330	[redacted]	13,490,288	[redacted]	13,861,805	[redacted]	14,645,770	[redacted]		[redacted]	15,128,697	[redacted]	16,786,013	
14	Proxy GHG Allowance Price	$ 15.55	[redacted]	$ 16.33	[redacted]	$ 17.78	[redacted]	$ 17.96	[redacted]	$ 26.58	[redacted]	$ 29.07	[redacted]		[redacted]	$ 37.58	[redacted]	$ 30.58	
15	Compliance Instrument Cost	$ 106,049,624	$ 106,099,678	$ 129,377,157	$ 126,517,264	$ 198,937,453	$ 164,563,692	$ 242,285,577	$ 248,688,924	$ 368,446,773	$ 300,796,135	$ 425,752,535	$ 400,937,809	$ 657,628,400	$ 510,793,288	$ 568,536,417	$ 343,394,286	$ 513,316,293	
16	Interest*/Financing Costs (see Note 3 for 2025)		$ 3,157,684		$ 649,062		$ 56,371		$ (12,763)	$ 229,761	$ 6,671,507	$ 16,257,173	$ 6,378,409	$ 9,346,813	$ 6,999,880	$ 9,267,879	$ 1,618,878	$ 7,608,648	
17	Revenue Fees & Uncollectibles	$ 1,422,232	$ 1,422,903	$ 1,729,773	$ 1,691,536	$ 2,659,794	$ 2,200,217	$ 3,239,358	$ 3,324,971	$ 4,839,241	$ 4,006,605	$ 5,240,479	$ 5,340,492	$ 8,431,289	$ 6,367,633	$ 6,434,276	$ 2,931,934	$ 4,484,056	
18	**Revenue Requirement** (Line 15 + Line 16 + Line 17)	**$ 107,471,856**	**$ 110,680,265**	**$ 131,106,930**	**$ 128,857,861**	**$ 201,597,246**	**$ 166,820,279**	**$ 245,524,935**	**$ 252,001,132**	**$ 373,515,775**	**$ 311,474,247**	**$ 447,250,186**	**$ 412,656,709**	**$ 675,406,503**	**$ 524,160,801**	**$ 584,238,572**	**$ 347,945,098**	**$ 525,408,997**	
19	Previous Years Cost Balancing Subaccount Balance		[redacted]	$ 57,784,748	[redacted]	$ (10,228,993)	[redacted]	$ (24,373,171)	[redacted]	$ (5,697,186)	[redacted]	$ (48,934,474)	[redacted]	$ (54,503,230)	[redacted]	$ (150,135,553)	[redacted]	$ (242,947,378)	
20	Revenue Requirement to be Included in Rates (Line 18 + Line 19)	**$ 107,471,856**	[redacted]	**$ 188,891,678**	[redacted]	**$ 191,368,254**	[redacted]	**$ 221,151,764**	[redacted]	**$ 367,818,589**	[redacted]	**$ 398,315,713**	[redacted]	**$ 620,903,273**	[redacted]	**$ 434,103,019**	[redacted]	**$ 282,461,619**	
21	Covered Entity Rate Impact ($/therm)	$ 0.00185		$ 0.00268		$ 0.00219		$ (0.00168)		$ 0.00211		$ 0.00168		$ 0.00528		$ 0.00497		$ 0.00272	
22	Non-Covered Entity Rate Impact ($/therm)	$ 0.02786		$ 0.05049		$ 0.05111		$ 0.07198		$ 0.10445		$ 0.12055		$ 0.18517		$ 0.13280		$ 0.09101	

CONFIDENTIAL INFORMATION

NOTES

1 Lines 1-9 of the 2025 Recorded/Forecast column includes January-September actuals and October -December forecasted data.

2 Year 2025 Recorded: Represents the allowances consigned in 2025.

3 In accordance with the 2020 GRC Settlement Agreement , as adopted in Decision 20-12-005, PG&E has included $7.6M for the forecasted 2026 gas greenhouse gas compliance instrument inventory costs.

*

Table C: GHG Allowance Proceeds

Line	Description	2018 Forecast	2018 Recorded	2019 Forecast	2019 Recorded/ Forecast	2020 Forecast	2020 Recorded/ Forecast	2021 Forecast	2021 Recorded/ Forecast	2022 Forecast	2022 Recorded/ Forecast	2023 Forecast	2023 Recorded/ Forecast	2024 Forecast	2024 Recorded/ Forecast	2025 Forecast	2025 Recorded/ Forecast	2026 Forecast	2026 Recorded/ Forecast
1	Proxy GHG Allowance Price ($/MT)	$ 15.55	[redacted]	$ 16.33	[redacted]	$ 17.78	[redacted]	$ 17.96	[redacted]	$ 26.58	[redacted]	$ 29.07	[redacted]	$ 39.62	[redacted]	$ 37.58	[redacted]	$ 30.58	
2	Directly Allocated Allowances	17,778,400	[redacted]	17,398,006	[redacted]	17,037,633	[redacted]	16,356,929	[redacted]	15,676,224	[redacted]	14,995,520	[redacted]	14,314,815	[redacted]	13,634,111	[redacted]	(12,953,406)	
3	Percentage Consigned to Auction	40%	[redacted]	45%	[redacted]	50%	[redacted]	55%	[redacted]	60%	[redacted]	65%	[redacted]	70%	[redacted]	75%	[redacted]	80%	
4	Consigned Allowances	7,111,360	[redacted]	7,829,103	[redacted]	8,518,816	[redacted]	8,996,310	[redacted]	9,405,734	[redacted]	9,747,088	[redacted]	10,020,370	[redacted]	10,225,583	[redacted]	10,362,724	
5	Allowance Proceeds (See Note 1)	$ (110,581,648)	$ (105,994,821)	$ (127,849,247)	$ (131,802,931)	$ (151,471,364)	$ (145,160,625)	$ (161,573,728)	$ (198,278,669)	$ (250,004,420)	$ (267,593,132)	$ (283,347,848)	$ (321,921,949)	$ (397,007,059)	$ (353,042,683)	$ (384,277,419)	$ (295,898,479)	$ (316,892,100)	
6	Previous Year's Revenue Balancing Subaccount Balance			$ 142,668		$ (6,251,649)		$ 16,328,166		$ (38,167,535)		$ (19,870,277)		$ (37,366,944)	$ (37,387,055)	$ 43,534,155	$ 43,524,043	$ 91,413,916	
7	Interest*		$ (3,275,532)		$ 552,135		$ 63,922		$ 15,463		$ 369,446		$ 3,173,355		$ 4,131,571		$ 6,007,535		
8	**Subtotal Allowance Proceeds ($)** (Line 5 + Line 6 + Line 7)	**$ (110,581,648)**	**$ (109,270,353)**	**$ (127,706,579)**	**$ (131,250,796)**	**$ (157,723,013)**	**$ (145,096,703)**	**$ (145,245,562)**	**$ (198,263,207)**	**$ (288,171,955)**	**$ (267,223,686)**	**$ (303,218,125)**	**$ (318,748,594)**	**$ (434,374,004)**	**$ (386,298,167)**	**$ (340,743,263)**	**$ (246,366,902)**	**$ (225,478,184)**	
9	**Outreach and Admin Expenses ($)** (from Table D)**	**$ 1,152,303**	**$ 880,264**	**$ 575,270**	**$ 269,295**	**$ 536,977**	**$ 227,421**	**$ 322,372**	**$ 86,911**	**$ 203,896**	**$ 117,117**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9a	Revenue Fees & Uncollectibles	**$ (1,467,557)**	**$ (1,453,619)**	**$ (1,699,746)**	**$ (1,751,223)**	**$ (1,818,534)**	**$ (1,512,338)**	**$ (1,654,580)**	**$ (2,366,574)**	**$ (3,553,750)**	**$ (2,937,494)**	**$ (3,555,762)**	**$ (3,762,628)**	**$ (5,979,593)**	**$ (5,317,781)**	**$ (5,126,482)**	**$ (3,706,590)**	**$ (3,952,520)**	
9b	SB 1477 Compliance Costs					**$ 21,170,000**	**$ 31,755,000**	**$ 21,170,000**	**$ 21,170,000**	**$ 21,170,000**	**$ 21,170,000**	**$ 10,585,000**	**$ 10,585,000**	$ -	$ -	$ -	$ -	$ -	
9c	RNG Incentive Costs									**$ 8,468,000**	**$ 8,468,000**	**$ 8,468,000**	**$ 8,468,000**	$ -	$ -	$ -	$ -	$ -	
9d	Bio-SNG Pilot Costs***									**$ 16,936,000**	**$ 16,936,000**		$ -	$ -	$ -	$ -	$ -	$ -	(19,548,176)
9e	Self-Generation Incentive Program (SGIP) Heat Pump Water Heater (HPWH) Incentive Costs											**$ 17,216,000**	**$ 17,216,000**	$ -	$ -	$ -	$ -	$ -	
10	**Net GHG Proceeds Available for Customer Returns ($)** (Line 8 + Line 9a + Line9b + Line9c+Line 9d+Line 9e)	**$ (110,896,902)**	**$ (109,843,708)**	**$ (128,831,055)**	**$ (132,732,724)**	**$ (137,834,570)**	**$ (114,626,620)**	**$ (125,407,770)**	**$ (179,372,870)**	**$ (244,947,809)**	**$ (223,470,062)**	**$ (270,504,888)**	**$ (286,242,222)**	**$ (440,353,596)**	**$ (391,615,948)**	**$ (345,869,746)**	**$ (250,073,492)**	**$ (248,978,879)**	
11	2015-2017 Net of Costs and Proceeds included in October 2018 Customer Credit (including RF&U)		**$ (38,395,768)**																
12	Number of Residential Households		[redacted]	5,061,931	[redacted]	5,070,453	[redacted]	5,094,698	[redacted]	5,113,609	[redacted]	5,125,047	[redacted]	5,152,774	[redacted]	5,159,778	[redacted]	5,185,741	
13	**Per Household California Climate Credit ($)** (Line 10 / Line 11)		[redacted]	$ (25.45)	[redacted]	$ (27.18)	[redacted]	$ (24.62)	[redacted]	$ (47.90)	[redacted]	$ (52.78)	[redacted]	$ (85.46)	[redacted]	$ (67.03)	[redacted]	$ (48.01)	

NOTES

1 Year 2025 Recorded: Represents the allowances proceeds in 2025 through September and forecast proceeds based on remaining expected consigned allowances multiplied by the proxy price of vintage 2025 California Carbon Allowance Future.

** Pursuant to D.15-10-032, Conclusion of Law (COL) 18, PG&E has requested approval to sunset the Greenhouse Gas Expense Memorandum Account (GHGEMA-G), effective January 1, 2023, in its 2023 GRC Track 2 proceeding (A.21-06-021). Therefore PG&E is not seeking recovery of Outreach and Administrative costs for 2023 forward through GHG Proceeds.

*** In compliance with D.25-05-003, PG&E has included a credit of $16,936,000 as part of the GHG proceeds for the refund of PG&E's Woody Biomass Pilot Project, plus interest of $2,612,176.

Table D: GHG Outreach and Administrative Expenses

Line	Description	2018 Forecast	2018 Recorded/ Forecast	2019 Forecast	2019 Recorded/ Forecast	2020 Forecast	2020 Recorded/Forecast	2021 Forecast	2021 Recorded/ Forecast	2022 Forecast	2022 Recorded/ Forecast*	2023** Forecast	2023** Recorded/ Forecast
1	Outreach Expenses												
2	Detail of Outreach Activity ($) (See Note 1)	$ 187,303	$ 71,340	$ 73,000	$ 37,205	$ 67,554	$ 33,525	$ 64,677	$ 25,571	$ 46,737	$ 25,971	$ -	$ -
3	**Subtotal Outreach ($)**	$ 187,303	$ 71,340	$ 73,000	$ 37,205	$ 67,554	$ 33,525	$ 64,677	$ 25,571	$ 46,737	$ 25,971	$ -	$ -
4	Administrative Expenses												
5	General Program Management (See Note 2)	$ 223,000	$ 199,714	$ 320,000	$ 117,855	$ 343,293	$ 91,785	$ 150,790	$ (3,073)	$ 63,408	$ 18,754	$ -	$ -
6	IT/Billing System Enhancements (See Note 2a)	$658,000	$ 543,407	$52,270	$ 6,027	$22,000	$ 4,156	$ 10,000	$ 8,387	$ 10,000	$ 2,972	$ -	$ -
7	Customer Inquiry Support Cost (See Note 2b)	$ 84,000	$ 53,137	$ 130,000	$ 85,412	$ 104,130	$ 95,243	$ 96,906	$ 55,960	$ 83,751	$ 67,767	$ -	$ -
8	**Subtotal Administrative ($)**	$ 965,000	$ 796,259	$ 502,270	$ 209,293	$ 469,423	$ 191,184	$ 257,695	$ 61,274	$ 157,159	$ 89,493	$ -	$ -
9	Subtotal Outreach and Administrative ($)	$ 1,152,303	$ 867,599	$ 575,270	$ 246,499	$ 536,977	$ 224,709	$ 322,372	$ 86,845	$ 203,896	$ 115,464	$ -	$ -
10	Interest ($)		$ 12,665		$ 22,797		$ 2,712		$ 66		$ 1,653	$ -	$ -
11	**Total ($)**	**$ 1,152,303**	**$ 880,264**	**$ 575,270**	**$ 269,295**	**$ 536,977**	**$ 227,421**	**$ 322,372**	**$ 86,911**	**$ 203,896**	**$ 117,117**	**$ -**	**$ -**

**Pursuant to D.15-10-032, Conclusion of Law (COL) 18, PG&E has requested approval to sunset the Greenhouse Gas Expense Memorandum Account (GHGEMA-G), effective January 1, 2023, in its 2023 GRC Track 2 proceeding (A.21-06-021). Therefore PG&E is not seeking recovery of Outreach and Administrative costs for 2023 forward through GHG Proceeds.

NOTES:

1 Detail of Outreach Activity:
Line 2: Costs associated with residential CA Climate Credit Outreach Activities include: Development and deployment of bill inserts, emails and master meter letters. Maintenance and update of webpages. Labor includes creative development, planning, management of outreach activities and coordination with the Energy Division.

2 Administrative Activities:
Line 5: Costs associated with CA Climate Credit Outreach Program Management activities include: Coordination with various groups (IT, accounting, rates, regulatory, marketing) to ensure natural gas residential customers receive appropriate regulatory-approved Climate Credits. Labor includes regulatory filings, advice letters and data requests, and ensuring compliance with all applicable regulatory requirements.

2a Line 6: Costs associated with CA Climate Credit Outreach IT/Billing System Enhancements activities include: Maintenance of custom billing programs developed to administer the residential Climate Credits and development and deployment of necessary updates to PG&E's customer billing systems.

2b Line 7: Costs associated with CA Climate Credit Outreach Customer Inquiry Support Cost activities include: Customer support for calls received related to Natural Gas Climate Credit.

Table E: Compliance Obligation Over Time

	2016	2017	2018	2019	2020	2021	2022	2023	2024*	2025	2026
Natural Gas Fuel Supplier Compliance Obligation ($MTCO_2e$)	17,251,614	17,987,142	18,326,658	18,628,686	17,880,395	18,317,382	18,369,895	18,711,182	17,000,000	NA	NA
Company Facility Compliance Obligation ($MTCO_2e$)	253,236	221,111	242,975	298,857	277,990	284,112	232,944	312,165	242,559	NA	NA

* Final amounts to be updated in the December 2025 final AGT filing.

Attachment 10

Confidentiality Declaration and Matrix

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

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

DECLARATION OF MICHAEL PERRY SEEKING CONFIDENTIAL TREATMENT FOR CERTAIN DATA AND INFORMATION CONTAINED IN ADVICE 5139-G

I, Michael Perry, declare:

1. I am a Senior Manager in the Portfolio Management group within Energy Policy and Procurement at Pacific Gas and Electric Company (PG&E) and am responsible for leading commercial greenhouse gas policy and strategy. In carrying out these responsibilities, I have acquired knowledge of the California Air Resources Board's Cap-and-Trade Regulation and other programmatic measures to establish a market-based price for GHG emissions in order to manage PG&E's compliance with Cap-and-Trade, which became effective on January 1, 2012. This declaration is based on my personal knowledge of PG&E's practices and my understanding of the Commission's decisions protecting the confidentiality of market-sensitive procurement information.

2. Based on my knowledge and experience, and in accordance with the Decisions 06-06-066, 08-04-023, D.14-10-033 and relevant Commission rules, I make this declaration seeking confidential treatment for certain procurement data and information contained in Advice 5139-G.

3. Attached to this declaration is a matrix identifying the data and information for which PG&E is seeking confidential treatment. The matrix specifies that the material PG&E is seeking to protect constitutes confidential market sensitive procurement data and information covered by Public Utilities Code Section 454.5(g), D.14-10-033, and D.15-10-032. The matrix

also specifies why confidential protection is justified. Further, the data and information: (1) is not already public; and (2) cannot be aggregated, redacted, summarized or otherwise protected in a way that allows partial disclosure. By this reference, I am incorporating into this declaration all of the explanatory text that is pertinent to my testimony in the attached matrix.

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct. Executed on October 30, 2025, at Oakland, California.

/s/

Michael Perry

PACIFIC GAS AND ELECTRIC COMPANY (U 39 E)

ORDER INSTITUTING RULEMAKING TO ADDRESS NATURAL GAS DISTRIBUTION UTILITY COST AND REVENUE ISSUES ASSOCIATED WITH GREENHOUSE GAS EMISSIONS (R.14-03-003)
PG&E ADVICE 5139-G

IDENTIFICATION OF CONFIDENTIAL INFORMATION

Redaction Reference	Category from D.06-06-066, Appendix 1, or Separate Confidentiality Statute or Order That Data Corresponds To	Justification for Confidential Treatment	Length of Time Data To Be Kept Confidential
Document:			
Atch 9 – Table A, lines 6-14 and 19-20 - recorded data Atch 9 – Table B, all data Atch 9 – Table C, lines 1-4, and 12-13 - recorded data Atch 9 – GHG Procurement Limits, all data	*D.14-10-033,Attachment A* *Public Utilities Code §454.5(g)* *D.15-10-032*	**Information concerning GHG compliance instrument procurement strategy and/or activities. The release of this commercially sensitive information could cause harm to PG&E's customers and put PG&E at an unfair business disadvantage by the disclosure of PG&E's GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings. This information could be used by other market participants to gain a commercial advantage.**	Indefinite
Atch 9 – Table B, Tab B), cells N5, N9, N14, N18, N23, N27, N32, N36, N41, N45, N50, N54, N59, N63, N68, N72, N77, N81, N86, N90, N95, N99, N104, N108 Atch 9 – Table B, Tab C1), column J, all data	*D. 14-10-033,Attachment A* *Public Utilities Code §454.5(g)*	**The information is ARB Confidential and is not to be distributed to market participants or their reviewing representatives.** **Information concerning GHG compliance instrument procurement strategy and/or activities. The release of this commercially sensitive information could cause harm to PG&E's customers and put PG&E at an unfair business disadvantage by the disclosure of PG&E's GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings. This information could be used by other market participants to gain a commercial advantage.**	Indefinite

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

AT&T

Albion Power Company
Alta Power Group, LLC

Anderson & Poole
BART

Ava Community Energy

BART
Buchalter
Barkovich & Yap, Inc.
Biering & Brown LLP
Braun Blaising Smith Wynne, P.C.

California Community Choice Association
California Cotton Ginners & Growers Association
California Energy Commission
California Hub for Energy Efficiency
California Alternative Energy and Advanced Transportation Financing Authority
California Public Utilities Commission
Calpine
Cameron-Daniel, P.C.
Casner, Steve
Center for Biological Diversity
Chevron Pipeline and Power

Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC

Davis Wright Tremaine LLP
Day Carter Murphy
Dept of General Services
Douglass & Liddell
Downey Brand LLP

Ellison Schneider & Harris LLP

Electrical Power Systems, Inc. Fresno
Engie North America
Engineers and Scientists of California

GenOn Energy, Inc.
Green Power Institute

Hanna & Morton LLP

ICF consulting
iCommLaw

International Power Technology Intertie
Intestate Gas Services, Inc.

Kaplan Kirsch LLP
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP

Leviton Manufacturing Co., Inc.
Los Angeles County Integrated Waste Management Task Force

MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McClintock IP
McKenzie & Associates
Modesto Irrigation District
NLine Energy Inc.
NOSSAMAN LLP
NRG Energy Inc.

OnGrid Solar

Pacific Gas and Electric Company
Peninsula Clean Energy
Pioneer Community Energy

Public Advocates Office
Redwood Coast Energy Authority

Regulatory & Cogeneration Service, Inc.
Resource Innovations
Rockpoint Gas Storage

San Diego Gas & Electric Company
San Jose Clean Energy
SPURR

Sempra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company

Spark Energy

Sun Light & Power
Sunshine Design
Stoel Rives LLP

Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

Utility Cost Management

Water and Energy Consulting

Yep Energy