



December 23, 2025

Advice 5160-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 for approval by the California Public Utilities Commission (Commission or CPUC) revisions to PG&E's gas tariff schedules 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 instead be submitted concurrently in PG&E's monthly core procurement advice letter, AL 5159-G.

Overview of Preliminary AGT

On October 31, 2025, PG&E submitted its AGT¹ Advice 5139-G, requesting approval to amortize forecast December 31, 2025 gas transportation balancing account balances in rates effective January 1, 2026. On December 11, 2025, the Energy Division approved Advice 5139-G, effective January 1, 2026.

This "Annual Gas True-Up: Consolidated Gas Rate Update" advice letter consolidates forecast end-of-year gas balancing account balances with final authorized gas revenue requirement changes previously approved by the CPUC. In order to provide a more accurate forecast, this advice letter updates the forecast balancing account balances that were provided in Advice 5139-G using November 30, 2025 recorded balances as the starting point.²

In Advice 5139-G, PG&E provided a preliminary estimate of its 2026 gas transportation revenue requirements, which at the time were estimated to be \$5,960 million. In this advice letter, PG&E proposes to recover its final authorized 2026 gas transportation

¹ The AGT is an annual process to update gas transportation balancing accounts as established in PG&E's 2005 Biennial Cost Allocation Proceeding (BCAP) Decision (D.) 05-06-029, p.10 and Finding of Fact 9.

² Advice 5139-G used September 30, 2025 recorded balances as the starting point for December 31, 2025 forecast balancing account balances.

revenue requirements totaling \$5,676 million, which is a \$292 million decrease compared to revenue requirements in present rates. The 2026 gas transportation revenue requirements include end-user transportation costs, gas Public Purpose Program (PPP) surcharges, and gas transmission and storage unbundled costs (See Table 1 below).

Table 1 Proposed Gas Transportation Revenue Requirements Effective January 1, 2026 (\$ millions)³			
Description	Currently in Rates	Proposed	Change
End-Use Gas Transportation	\$5,108	\$4,876	(\$232)
Storage and Backbone Unbundled Costs	390	407	\$17
Gas PPP Surcharges ⁴	470	393	(77)
Total Gas Transportation Revenue Requirements	\$5,968	\$5,676	(\$292)

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 November 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 \$108 million, as shown in Attachment 1, line 1, and Attachment 2, line 28. This represents a \$98 million decrease 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.) 05-06-029,⁵ 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.

³ 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.

⁴ Submitted for Commission approval in Advice 5138-G, on October 31, 2025. Advice 5138-G was approved on December 9, 2025.

⁵ D. 05-06-029, p. 10 and Finding of Fact 9.

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. 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 November 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 \$37.4 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 \$31 million undercollection in the Distribution Cost subaccount; and
- (ii) A forecasted \$6.4 million undercollection in the Core Cost subaccount. The balance includes the core portion of the Concurrent Application System Balancing Account (credit of \$197 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 \$66.8 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 \$27.9 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.22-07-007⁶. The balance also includes the noncore portion of the Concurrent Application System Balancing Account (credit of \$283 thousand).
- (ii) A forecasted \$13.3 million overcollection in the LT subaccount; and
- (iii) A forecasted \$25.6 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 \$13.3 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 \$236 thousand overcollection in the CBFBA. The CBFBA balance is included in the rate component of the Core Cost subaccount of the CFCA.

⁶ 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 (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 Hazardous Substance Mechanism costs on an equal-cents-per-therm basis.⁷ 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.19-10-036.⁸

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 \$1.1 million undercollected balance in the CSITPMA, and will be recovered in the CSITPMA rate component, allocated based on the actual benefits resulting from the

⁷ See also gas Preliminary Statement Part AN.

⁸ D.19-10-036, p.71.

disbursement of program incentives over the previous three years in its service territory⁹ (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 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 (\$3.7 million adjustment)¹⁰;
- 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 (\$3.9 million) (see discussion in Recent Decisions and Advice Letters section below);
- Adopted Cost of Capital (\$40.8 million); and
- 2026 Cost of Capital (\$9.1 million credit adjustment) (see discussion in Recent Decisions and Advice Letters section below).

PG&E forecasts that the AMCDOP will have a \$29.3 million undercollected balance on December 31, 2025. This includes a \$19.9 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.¹¹ The remaining balance of \$9.4 million has been allocated to all end use customers.

⁹ Resolution E-4926.

¹⁰ See also Advice letter 4544-G.

¹¹ In compliance with D.19-09-025 and Advice Letters 4185-G/G-A and 4288-G.

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 year¹². PG&E forecasts a \$4 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 \$1.7 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 \$133 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,¹³ “to continue to use the Distribution subaccount of the

¹² See Gas Preliminary Statement Part BT, Accounting Procedure 4.c.

¹³ See 2020 GRC A. 18-12-009, Exhibit 3, Chapter 8, page 8-20.

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 \$2.4 million overcollected balance in this account. The balance in this account is recovered through the Distribution subaccounts of the CFCA and NCA.

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 \$41.2 million overcollection¹⁴ in the Backbone subaccount of the GTSRSM which will be returned to all end use customers.

¹⁴ Balance as of November 30, 2025.

- (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 \$29 million overcollection¹⁵ 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.

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.¹⁶

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 \$61 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.

¹⁵ Balance as of November 30, 2025.

¹⁶ 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.

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 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.

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 \$27.2 million undercollected balance in the MHPBA. The balance is recovered through the Distribution Subaccounts of the CFCA and NCA.

Recent Decisions 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 data¹⁷. 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

¹⁷ Advice 5128-G was approved on November 7, 2025.

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

On December 18, 2025, the CPUC approved Resolution M-4879, that proposed 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. In this advice letter, PG&E is reflecting the adopted fee increase.

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 uncontested all-party Settlement Agreement resolving this proceeding. On December 18, 2025, the Commission voted out D. 25-12-029 approving the Settlement Agreement. The Decision authorized gas and electric revenue requirement of \$88.6 million over the period of 2023-2026. This Advice Letter includes the approved revenue requirement amount of \$40.6 million in gas distribution costs and \$3.9 million for gas transmission, including interest.

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. Commission Decision 25-12-043, issued on December 18, 2025, authorizes a Return on Equity (ROE) of 9.98%, maintains PG&E's existing capital structure, and approves a Yield Spread Adjustment (YSA) above the Commercial Paper Rate. The Decision results in a gas and electric revenue requirement decrease of \$51.3 million in 2026, including RF&U. This Advice Letter includes the approved revenue requirement decrease of \$11.3 million for gas distribution and \$9.1 million for Gas Transmission, in accordance with the Commission Decision.

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). On December 18, 2025 the CPUC voted to authorize PG&E to recover in rates the requested TRRRMA revenue requirement with interest (D.25-12-026). This Advice Letter includes the approved gas distribution costs of \$104.3 million and \$47.1 million in gas transmission costs, including interest, amortized over 12 months.¹⁸

¹⁸ PG&E is authorized to amortize the revenue requirement over 12 to 14 months to align with other future rate changes. This advice letter proposes an amortization of 12 months.

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, 2025¹⁹. The advice letter detailed an additional \$772 thousand in savings, of which 45 percent is allocated to gas customers. Advice Letter 5120-G-A/7709-E-A was approved on October 31, 2025. This Advice Letter includes PG&E's approved gas allocation of \$347.4 thousand in gas distribution rates.

Pending Decisions and Advice Letters**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.

A final decision regarding PG&E's WGSC request has not been approved by the CPUC by December 18, therefore PG&E has not included the revenue requirements in the final AGT advice letter.

¹⁹ PG&E supplemented Advice Letter 5120-G-A/7709-E-A on October 30, 2025 to make minor corrections.

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 \$263.4 million, including RF&U.²⁰ The forecasted 2026 GHG proceeds of \$239.9 million, including RF&U,²¹ will be distributed to residential customers²² 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 Project²³. 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, 2026.²⁴

Additionally, in accordance with the 2020 GRC Settlement Agreement,²⁵ as adopted in Decision 20-12-005, PG&E requests approval to recover \$7.3 million for the forecasted 2026 gas GHG compliance instrument inventory costs. These costs are included in the forecasted 2026 gas GHG costs noted above.

²⁰ Includes \$261.4 million forecasted overcollection from 2025.

²¹ Includes \$100.6 million forecasted undercollection from 2025.

²² 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.

²³ 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 \$2,805,194.

²⁴ D.25-05-003, Ordering Paragraph 1.

²⁵ See Settlement Agreement Section 2.9.4.1, Working Cash.

Gas Public Purpose Program Authorized Funding

This AGT incorporates gas PPP surcharge changes that were submitted in Advice 5138-G on October 31, 2025²⁶. The gas PPP surcharge rate impacts on customers are shown in Attachment 1.

Public Utilities Code Sections 890-900 and D. 04-08-010 authorize a gas surcharge rate to fund public purpose programs. The gas PPP Surcharge advice letter updates the natural gas PPP surcharge rates to fund authorized energy efficiency (EE), energy savings assistance program (ESA), 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 \$216.8 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 \$202.5 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%)²⁷ and applied that percentage to the current adopted gas base revenue requirement effective January 1, 2026. PG&E then applied the resulting \$117.5 million shortfall to be re-allocated to the residential customer class under Cal Advocates method.²⁸ PG&E will update the calculation of the shortfall in the December supplemental AGT submittal.

²⁶ Advice 5138-G was approved by the Commission on December 9, 2025.

²⁷ Exhibit PG&E-1, Revised for Errata, February 15, 2018, Line 7, Small Commercial column.

²⁸ See Advice Letter 4197-G, p.4 for additional details.

Confidentiality

Per Public Utilities Code Section 454.5(g), D.14-10-033, and D.15-10-032, specific values in Attachment 9 are confidential as described in the attached confidentiality declaration.

Protests

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than January 12, 2026, 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 1 submittal be approved effective January 1, 2026.

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, 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
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)



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) #: 5160-G

Tier Designation: 1

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

Keywords (choose from CPUC listing): Compliance, Tariffs

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

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

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

Summarize differences between the AL and the prior withdrawn or rejected AL: 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: 33

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: See Attachment A

Service affected and changes proposed¹: N/A

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

¹Discuss in AL if more space is needed.

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: Sidnev 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

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40554-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 12	40303-G
40555-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 13	40304-G
40556-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 14	40305-G
40557-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 15	40306-G
40558-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 16	40307-G
40559-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 17	40308-G
40560-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 18	40309-G
40561-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 19	40310-G
40562-G	GAS PRELIMINARY STATEMENT PART B DEFAULT TARIFF RATE COMPONENTS Sheet 20	40284-G
40563-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 2	40311-G
40564-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 3	40312-G
40565-G	GAS PRELIMINARY STATEMENT PART C GAS ACCOUNTING TERMS & DEFINITIONS Sheet 4	39859-G
40566-G	GAS PRELIMINARY STATEMENT PART O CPUC REIMBURSEMENT FEE Sheet 1	39860-G
40567-G	GAS SCHEDULE G-AA AS AVAILABLE TRANSPORTATION ON-SYSTEM Sheet 2	39861-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40568-G	GAS SCHEDULE G-AAOFF AS-AVAILABLE TRANSPORTATION OFF-SYSTEM Sheet 2	39862-G
40569-G	GAS SCHEDULE G-AFT ANNUAL FIRM TRANSPORTATION ON-SYSTEM Sheet 2	39863-G
40570-G	GAS SCHEDULE G-AFTOFF ANNUAL FIRM TRANSPORTATION OFF-SYSTEM Sheet 2	39864-G
40571-G	GAS SCHEDULE G-BAL GAS BALANCING SERVICE FOR INTRASTATE TRANSPORTATION CUSTOMERS Sheet 4	39865-G
40572-G	GAS SCHEDULE G-CFS CORE FIRM STORAGE Sheet 1	39866-G
40573-G	GAS SCHEDULE G-EG GAS TRANSPORTATION SERVICE TO ELECTRIC GENERATION Sheet 2	40313-G
40574-G	GAS SCHEDULE G-LNG EXPERIMENTAL LIQUEFIED NATURAL GAS SERVICE Sheet 1	40314-G
40575-G	GAS SCHEDULE G-NGV4 NONCORE GAS SERVICE TO GAS VEHICLE FUELING STATIONS Sheet 1	39869-G
40576-G	GAS SCHEDULE G-NGV4 NONCORE GAS SERVICE TO GAS VEHICLE FUELING STATIONS Sheet 2	40315-G
40577-G	GAS SCHEDULE G-NT GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS Sheet 1	39871-G
40578-G	GAS SCHEDULE G-NT GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS Sheet 2	40316-G
40579-G	GAS SCHEDULE G-SFT SEASONAL FIRM TRANSPORTATION ON-SYSTEM ONLY Sheet 2	39873-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40580-G	GAS SCHEDULE G-WSL GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS Sheet 1	40317-G
40581-G	GAS SCHEDULE G-WSL GAS TRANSPORTATION SERVICE TO WHOLESALE/RESALE CUSTOMERS Sheet 2	40429-G
40582-G	GAS SCHEDULE G-XF PIPELINE EXPANSION FIRM INTRASTATE TRANSPORTATION SERVICE Sheet 1	39875-G
40583-G	GAS TABLE OF CONTENTS Sheet 1	40550-G
40584-G	GAS TABLE OF CONTENTS Sheet 2	40551-G
40585-G	GAS TABLE OF CONTENTS Sheet 3	40552-G
40586-G	GAS TABLE OF CONTENTS Sheet 4	40553-G



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

Sheet 12

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

NONCORE p. 1

THERMS:	G-NT TRANSMISSION		G-NT—DISTRIBUTION SUMMER							
			0- 20,833		20,834- 49,999		50,000- 166,666		166,667- 249,999***	
NCA – NONCORE	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)
NCA – DISTRIBUTION SUBACCOUNT	0.00982	(R)	0.40351	(R)	0.22792	(R)	0.19251	(R)	0.16480	(R)
NCA – LT SUBACCOUNT	0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)
CPUC FEE	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356	(I)
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000	(I)	0.00000	(I)	0.00000	(I)	0.00000	(I)
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)
NCA - ARB AB32 COI	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)
LATE IMPLEMENTATION AMORT – LT	0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000		0.00000		0.00000		0.00000	
TOTAL RATE	0.33718	(R)	0.73087	(R)	0.55528	(R)	0.51987	(R)	0.49216	(R)

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

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

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

(Continued)

Advice 5160-G
Decision D.05-06-029

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted
Effective
Resolution

December 23, 2025
January 1, 2026



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

Sheet 13

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

NONCORE p. 2

THERMS:	G-NT BACKBONE		G-NT—DISTRIBUTION WINTER							
			0- 20,833		20,834- 49,999		50,000- 166,666		166,667- 249,999***	
NCA – NONCORE	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.57269	(R)	0.33564	(R)	0.28785	(R)	0.25044	(R)
NCA- LT SUBACCOUNT	0.00000		0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)
CPUC FEE	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356	(I)
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000	(I)	0.00000	(I)	0.00000	(I)	0.00000	(I)
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	0.00000		0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)
NCA - ARB AB32 COI	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)
LATE IMPLEMENTATION AMORT – LT	0.00000		0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000		0.00000		0.00000		0.00000	
TOTAL RATE	0.12348	(R)	0.90005	(R)	0.66300	(R)	0.61521	(R)	0.57780	(R)

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

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

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

(Continued)

Advice 5160-G
Decision D.05-06-029

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Shilpa Ramaiya
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January 1, 2026



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

Sheet 14

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

NONCORE p. 3

	<u>G-EG (2)**</u>		<u>G-EG BACKBONE</u>	
NCA – NONCORE	0.04340	(I)	0.04340	(I)
NCA – DISTRIBUTION SUBACCOUNT	0.00168	(R)	0.00168	(R)
NCA – LT SUBACCOUNT	0.00442	(R)	0.00000	
CPUC FEE	0.00047	(I)	0.00047	(I)
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000	
LOCAL TRANSMISSION OR SURCHARGE (AT RISK) (3)	0.19604	(I)	0.00000	
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)
NCA - ARB AB32 COI	0.00294	(I)	0.00294	(I)
LATE IMPLEMENTATION AMORT – LT	0.00342	(R)	0.00000	
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000	
TOTAL RATE	0.34218	(R)	0.13830	(R)

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

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

(Continued)



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

Sheet 15

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

NONCORE p. 4

	G-WSL							
	Palo Alto-T		Coalinga-T		Island Energy-T		Alpine-T	
NCA – NONCORE	0.04698	(I)	0.04698	(I)	0.04698	(I)	0.04698	(I)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.00000		0.00000		0.00000	
NCA – LT SUBACCOUNT	0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)
CPUC FEE**	0.00000		0.00000		0.00000		0.00000	
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000		0.00000		0.00000	
LOCAL TRANSMISSION (AT RISK)	0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)
LATE IMPLEMENTATION AMORT – LT	0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000		0.00000		0.00000	
TOTAL RATE	0.34067	(R)	0.34067	(R)	0.34067	(R)	0.34067	(R)

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

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

(Continued)

Advice 5160-G
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Vice President
Regulatory Proceedings and Rates

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January 1, 2026



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

Sheet 16

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

	G-WSL					
	<u>West Coast Mather-T</u>		<u>West Coast Mather-D</u>		<u>West Coast Castle-D</u>	
NCA – NONCORE	0.04698	(I)	0.04697	(I)	0.04697	(I)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.52550	(R)	0.30472	(R)
NCA – LT SUBACCOUNT	0.00442	(R)	0.00442	(R)	0.00442	(R)
CPUC FEE**	0.00000		0.00000		0.00000	
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000		0.00000	
LOCAL TRANSMISSION (AT RISK)	0.19604	(I)	0.19604	(I)	0.19604	(I)
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)
LATE IMPLEMENTATION AMORT – LT	0.00342	(R)	0.00342	(R)	0.00342	(R)
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000		0.00000	
TOTAL RATE	0.34067	(R)	0.86616	(R)	0.64538	(R)

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

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

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

Sheet 17

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

	G-NGV4 TRANSMISSION			G-NGV4—DISTRIBUTION SUMMER						
				0- 20,833		20,834- 49,999		50,000- 166,666		166,667- 249,999
NCA – NONCORE	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)
NCA – DISTRIBUTION SUBACCOUNT	0.00000		0.40351	(R)	0.22792	(R)	0.19251	(R)	0.16480	(R)
NCA – LT SUBACCOUNT	0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)
CPUC FEE	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356	(I)
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000	(I)	0.00000	(I)	0.00000	(I)	0.00000	(I)
LOCAL TRANSMISSION (AT RISK)	0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)
NCA - ARB AB32 COI	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)
LATE IMPLEMENTATION AMORT – LT	0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000		0.00000		0.00000		0.00000	
TOTAL RATE	0.32736	(R)	0.73087	(R)	0.55528	(R)	0.51987	(R)	0.49216	(R)

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

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

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

Sheet 18

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

THERMS:	G-NGV4 BACKBONE		G—NGV4-DISTRIBUTION WINTER							
			0- 20,833		20,834- 49,999		50,000- 166,666		166,667- 249,999	
NCA – NONCORE	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)	0.02717	(I)
NCA – DISTRIBUTION	0.00000		0.57269	(R)	0.33564	(R)	0.28785	(R)	0.25044	(R)
NCA – LT SUBACCOUNT	0.00000		0.00442	(R)	0.00442	(R)	0.00442	(R)	0.00442	(R)
CPUC FEE	0.00356	(I)	0.00356	(I)	0.00356	(I)	0.00356		0.00356	(I)
CSI- SOLAR THERMAL PROGRAM	0.00000		0.00000		0.00000		0.00000		0.00000	
CEE INCENTIVE	0.00000		0.00000	(I)	0.00000	(I)	0.00000	(I)	0.00000	(I)
LOCAL TRANSMISSION (AT RISK)	0.00000		0.19604	(I)	0.19604	(I)	0.19604	(I)	0.19604	(I)
AB 32 GHG COMPLIANCE COST	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)	0.08595	(R)
AB 32 GHG OPERATIONAL COST	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)	(0.00005)	(I)
NCA - ARB AB32 COI	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)	0.00294	(I)
LATE IMPLEMENTATION AMORT – LT	0.00000		0.00342	(R)	0.00342	(R)	0.00342	(R)	0.00342	(R)
LATE IMPLEMENTATION AMORT – BB	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)	0.00391	(I)
LATE IMPLEMENTATION AMORT – Storage	0.00000		0.00000		0.00000		0.00000		0.00000	
TOTAL RATE	0.12348	(R)	0.90005	(R)	0.66300	(R)	0.61521	(R)	0.57780	(R)

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

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

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

Sheet 19

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

	<u>G-LNG (1)*</u>	
NCA – NONCORE	0.00000	
NCA – DISTRIBUTION SUBACCOUNT	0.00000	
CPUC Fee	0.00356	(I)
CSI- SOLAR THERMAL PROGRAM	0.00000	
CEE INCENTIVE	0.00000	
LNG BALANCING ACCOUNT	0.48818	(I)
LOCAL TRANSMISSION (AT RISK)	0.00000	
TOTAL RATE	0.49174	(I)

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

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

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

Sheet 20

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

MAINLINE EXTENSION RATES (1)

Core Schedules (2)	Mainline Extension Rate (Per Therm) (T)		Core Customer Charges (3)	
			ADU (therms) (4)	Per Day
Schedule G-NR1	\$0.67844	(R)	0 – 5.0	\$0.27048
			5.1 to 16.0	\$0.52106
			16.1 to 41.0	\$0.95482
			41.1 to 123.0	\$1.66489
			123.1 & Up	\$2.14936
Schedule G-NR2	\$0.22803	(R)	All Usage Levels	\$4.95518
Schedule G-NGV1	\$0.27889	(R)	All Usage Levels	\$0.44121
Schedule G-NGV2	N/A		All Usage Levels	N/A
Noncore Schedules	Mainline Extension Rate (Per Therm) (T)		Noncore Customer Access Charges (5)	
Schedule G-NT			Average Monthly Use (Therms)	Per Day
Distribution	\$0.34821	(R)	0 to 5,000	\$2.13929 (I)
Local Transmission	\$0.01261	(R)	5,001 to 10,000	\$6.37249 (I)
Backbone	\$0.00000		10,001 to 50,000	\$11.86060 (I)
			50,001 to 200,000	\$15.56581 (I)
Schedule G-EG			200,001 to 1,000,000	\$22.58466 (I)
Distribution	\$0.00214	(R)	1,000,001 and above	\$191.57655 (I)
Local Transmission	\$0.00214	(R)		
Backbone	\$0.00214	(R)		
Schedule G-NGV4				
Distribution	\$0.34821	(R)		
Local Transmission	\$0.00000			
Backbone	\$0.00000			

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

(Continued)



GAS PRELIMINARY STATEMENT PART C
GAS ACCOUNTING TERMS & DEFINITIONS

Sheet 2

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

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

Amount (\$000)

Description	Core	Noncore	Unbundled	Core Procurement	Total
BASE REVENUES (incl. RF&U) :					
Authorized GRC Distribution Base Revenue (1)					3,090,985 (I)
Pension - Distribution (2)					42,969
GRC Distribution Base Revenue Undercollection					0 (R)
Less: Other Operating Revenue					(33,586)
Authorized Distribution Revenues	3,008,731 (R)	91,638 (R)			3,100,369 (R)
GCARD ALLOCATION ADJUSTMENTS AND CREDITS TO BASE:					
G-10 Procurement-Related Employee Discount	(839) (R)				(839) (R)
G-10 Procurement Discount Allocation	344 (I)	495 (I)			839 (I)
Core Brokerage Fee Credit	(5,067)				(5,067)
Distribution Base Revenue with Adj. and Credits	3,003,169 (R)	92,133 (R)			3,095,302 (R)
TRANSPORTATION FORECAST PERIOD COSTS & BALANCING ACCOUNT BALANCES:					
Transportation Balancing Accounts	96,399 (R)	11,146 (R)			107,545 (R)
Separately Funded Projects (3)	207,226 (I)	36,800 (I)			244,026 (I)
CPUC Fee	8,773 (I)	7,088 (I)			15,861 (I)
Pension – Gas Transmission & Storage (GT&S)	12,331	8,149			20,480
Greenhouse Gas Obligation Cost	(115) (I)	(166) (I)			(281) (I)
Greenhouse Gas Compliance Cost	211,624 (R)	47,896 (R)			259,520 (R)
Greenhouse Gas Allowance Proceeds Return	(239,889) (I)	0			(239,889) (I)
Revenue Fees and Uncollectible (RF&U) accounts expense (on items above)	8,407 (R)	1,650 (R)			10,057 (R)
CARE Discount included in PPP Funding Requirement	(202,460) (I)				(202,460) (I)
CARE Discount not included in PPP Surcharge Rates	0				0
Transportation Forecast Period Costs & Balancing Account Balances	102,296 (R)	112,564 (R)			214,860 (R)
GT&S REVENUE REQUIREMENT (incl. RF&U) (4):					
Local Transmission	983,371 (I)	515,827 (I)			1,499,198 (I)
Customer Access Charge – Transmission		5,465 (I)			5,465 (I)
Storage	35,686 (I)		-		35,686 (I)
Backbone Transmission/L-401	196,212 (I)		263,208 (I)		459,420 (I)
Inventory Management	75,663 (I)	68,041 (I)			143,704 (I)
GT&S Revenue Requirement	1,290,933 (I)	589,333 (I)	263,208 (I)		2,143,473 (I)

- (1) The amount includes the authorized distribution base revenue approved in GRC D.23-11-069 and updated for the 2026 uncollectibles factor as determined in Advice 5128-G. (T)
- (2) The calculation of the 2025 pension RRQ reflects the capitalization and functional labor ratios approved in the 2023 GRC D.23-11-069. See also Advice 5042-G. (T)
- (3) Separately Funded Projects include: Lakeside Building Purchase and Relocation Costs (D. 24-08-009), 2022 Wildfire Mitigation and Catastrophic Event (WMCE) (D.25-09-008), PG&E's Comprehensive Gas Advanced Metering Infrastructure Replacement Program (Gas AMI) (D.25-12-029) and Transmission Revenue Requirements Reclassification Memo Account (TRRRMA) (D.25-12-026); (T)
- (4) The 2024 Gas Transmission & Storage Revenue Requirement as adopted in D.23-11-069 and the Gas Transmission and Storage Cost Allocation and Rate Design (CARD) D.24-03-002. (T)
- Note: Totals may not add due to rounding.

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

Sheet 3

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

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

Description	Amount (\$000)				
	Core	Noncore	Unbundled	Core Procurement	Total
ILLUSTRATIVE CORE PROCUREMENT REVENUE REQUIREMENT (5):					
Illustrative Gas Supply Portfolio				681,248 (I)	681,248 (I)
Interstate and Canadian Capacity				120,000 (R)	120,000 (R)
RF&U (on items above and Procurement Account Balances Below)				12,898 (I)	12,898 (I)
Backbone Capacity (incl. RF&U)	(122,390) (R)			122,390 (I)	0
Backbone Volumetric (incl. RF&U)	(73,822) (R)			73,822 (I)	0
Storage (incl. RF&U)	(35,686) (R)			35,686 (I)	0
Core Brokerage Fee (incl. RF&U)				5,067	5,067
Procurement Account Balances					
Illus. Core Procurement Revenue Requirement	<u>(231,897) (R)</u>			<u>1,051,110 (I)</u>	<u>819,213 (I)</u>
TOTAL GAS REVENUE REQUIREMENT (without PPP)	<u>4,164,500 (I)</u>	<u>794,029 (I)</u>	<u>263,208 (I)</u>	<u>1,051,110 (I)</u>	<u>6,272,848 (I)</u>
GT&S SEPARATELY FUNDED AND LATE IMPLEMENTATION REVENUE REQUIREMENTS (6)					
Local Transmission	19,249 (R)	9,105 (R)			28,354 (R)
Backbone	8,239 (I)	14,131 (I)			22,370 (I)
Storage	10,359 (R)	-			10,359 (R)
Total GT&S Separately Funded and Late Implementation Revenue Requirement	<u>37,847 (R)</u>	<u>23,236 (R)</u>			<u>61,083 (R)</u>
PUBLIC PURPOSE PROGRAM (PPP) FUNDING REQUIREMENT (RF&U exempt) (7):					
Energy Efficiency (EE)	87,605 (I)	40,025 (I)			127,630 (I)
Energy Savings Assistance (ESA)	75,530 (I)	-			75,530 (I)
Research, Demonstration and Development (RD&D)	6,079 (R)	4,155 (R)			10,234 (R)
CARE Administrative Expense	1,642 (I)	1,316 (I)			2,958 (I)
Statewide Marketing, Education & Outreach	-	-			-
CDTFA and CPUC Administrative Cost	247 (R)	168 (R)			415 (R)
PPP Balancing Accounts	(13,651) (R)	(12,756) (R)			(26,407) (R)
CARE Discount Recovered from non-CARE customers	112,375 (R)	90,086 (R)			202,461 (R)
Total PPP Funding Requirement in Rates	<u>269,827 (R)</u>	<u>122,994 (R)</u>			<u>392,821 (R)</u>
TOTAL GAS REVENUE AND PPP FUNDING REQUIREMENT	<u>4,472,174 (R)</u>	<u>940,259 (R)</u>	<u>263,208 (I)</u>	<u>1,051,110 (I)</u>	<u>6,726,752 (R)</u>

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

(6) GT&S Separately Funded and late implementation revenue requirements include: PG&E's 2011-2014 Gas Transmission & Storage (GT&S) Capital Expenditures (D.22-07-007). (T)

(7) The PPP funding requirement is recovered in gas PPP surcharge rates pursuant to D.04-08-010 and 2026 PPP Surcharge AL 5138-G; and includes ESA program and CARE annual administrative expense funding adopted in D.21-06-015, and EE program funding adopted in D.23-06-055, excluding RF&U per D.04-08-010. (T)

Note: Totals may not add due to rounding.

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GAS PRELIMINARY STATEMENT PART C
GAS ACCOUNTING TERMS & DEFINITIONS

Sheet 4

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

3. COST ALLOCATION FACTORS:

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

Cost Category	Factor			Total
	Core	Noncore	Unbundled Storage and System Load Balancing	
Distribution Base Revenue Requirements	0.970443 (I)	0.029557 (R)		1.000000
Intervenor Compensation	0.970443 (I)	0.029557 (R)		1.000000
Other – Equal Distribution Based on All Transportation Volumes	0.409707 (R)	0.590293 (I)		1.000000
Carrying Cost on PG&E Working Gas in Storage	0.527559		0.472441	1.000000
ARB AB32 Cost of Implementation Fee	0.538602 (R)	0.461398 (I)		1.000000

- b. Intrastate Pipeline Demand Charges: Factors are derived based on the procedures defined in Decisions 91-11-025 and 97-05-093.

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

4. COST ALLOCATION PROCEEDING: The proceeding in which the Transportation Revenue Requirement, and the gas PPP authorized funding, which are described in Section C.6 below, is allocated between customer classes.

(Continued)



GAS PRELIMINARY STATEMENT PART O
CPUC REIMBURSEMENT FEE

Sheet 1

O. CPUC REIMBURSEMENT FEE

1. REIMBURSEMENT FEE

- a. **PURPOSE:** The purpose of this provision is to set forth the Public Utilities Commission Reimbursement Fee (Chapter 323, Statutes of 1983) to be paid by utilities to fund regulation by the California Public Utilities Commission (CPUC) (Public Utilities Code, Sections 401-443). The fee is ordered by the CPUC under Section 433. Surcharge fees shall be forwarded to the CPUC on a quarterly basis between the 1st and the 15th days of October, January, April and July.
- b. **APPLICABILITY:** This reimbursement fee applies to all gas delivery service rendered under all rate schedules and contracts authorized by the CPUC, with the exception of interdepartmental sales or transfers, and sales to electric, gas, or steam heat public utilities. It is applicable within the entire territory served by the company.
- c. The current CPUC Reimbursement Fee Rate is \$0.00356 per therm including Revenue Fees and Uncollectible (RF&U) accounts expense for all applicable gas rate schedules (see Preliminary Statement, Part B), except for gas rate schedule G-EG (Electric Generation) (I)
- The current CPUC Reimbursement Fee Rate for gas rate schedule G-EG is \$0.00047 per therm including RF&U as adopted in PG&E's 2010 Biennial Cost Allocation Proceeding Decision 10-06-035. (I)

2. MASTER-METERED MOBILEHOME PARK SAFETY PROGRAM SURCHARGE

- a. **PURPOSE:** The purpose of this provision is to set forth the CPUC Mobilehome Park Safety Inspection and Enforcement Program Surcharge to be paid by mobilehome park operators with master-metered natural gas distribution systems. The surcharge will recover the CPUC's costs to implement and maintain a safety inspection and enforcement program as mandated by the CPUC under the authority granted by Public Utility Code Sections 4351-4358. Surcharge fees shall be forwarded to the CPUC on a quarterly basis between the 1st and 15th days of October, January, April and July.
- b. **APPLICABILITY:** This surcharge applies to all gas delivery service provided to all master-metered mobilehome parks on Schedules GM, GML, GT, GTL and G-NR1.
- c. **RATE:** The Master-Metered Mobilehome Park Safety Program Surcharge is \$0.00691 per installed space per day (\$0.21 per installed space per month). This rate is included in Schedule G-MHPS.



GAS SCHEDULE G-AA
AS AVAILABLE TRANSPORTATION ON-SYSTEM

Sheet 2

RATES: The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

1. Usage Charge:

<u>Path:</u>	<u>Usage Rate (Per Dth)</u>
Redwood to On-System	\$0.7858 (I)
Baja to On-System	\$0.9108 (I)
Silverado to On-System	\$0.5423 (I)
Mission to On-System	\$0.0000

2. Additional Charges:

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

**NEGOTIABLE
RATES:** Rates under this schedule are not negotiable.

**CREDIT-
WORTHINESS:** Customer must meet the creditworthiness requirements specified in Rule 25.

**SERVICE
AGREEMENT AND
TERM:** A Gas Transmission Service Agreement (GTSA) (Form No. 79-866) is required for service on this schedule. The minimum term for service under the GTSA is one (1) year.

SHRINKAGE: Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21.

NOMINATIONS: Nominations are required for gas transported under this rate schedule. See Rule 21 for details.

**CURTAILMENT
OF SERVICE:** Service under this schedule may be curtailed. See Rule 14 for details.

BALANCING: Service hereunder shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL. PG&E Interconnections with California Production shall be subject to all applicable terms, conditions and obligations of the California Production Balancing Agreement.



GAS SCHEDULE G-AAOFF
AS-AVAILABLE TRANSPORTATION OFF-SYSTEM

Sheet 2

RATES: The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

1. Usage Charge:

<u>Path:</u>	<u>Usage Rate (Per Dth)</u>
Redwood to Off-System	\$0.7858 (I)
Baja to Off-System	\$0.9108 (I)
Silverado to Off-System	\$0.7858 (I)
Mission to Off-System	\$0.7858 (I)
Mission to Off-System Storage Withdrawals	\$0.0000

2. Additional Charges:

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

NEGOTIABLE RATES: Rates under this schedule are not negotiable.

STORAGE WITHDRAWAL OPTIONS (MISSION TO OFF-SYSTEM): Storage withdrawals to PG&E's Backbone Transmission System may be nominated for off-system delivery under the Mission Off-System As-Available service for no additional charge.

CREDIT-WORTHINESS: Customer must meet the creditworthiness requirements specified in Rule 25.

SERVICE AGREEMENT: A Gas Transmission Service Agreement (GTSA) (Form No. 79-866) is required for service under this schedule. The minimum term for service under the GTSA is one (1) year.

SHRINKAGE: Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21.

NOMINATIONS: Nominations are required for gas transported under this rate schedule. See Rule 21 for details.

CURTAILMENT OF SERVICE: Service under this schedule may be curtailed. See Rule 14 for details.

BALANCING: Service hereunder shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL. PG&E Interconnections with California Production shall be subject to all applicable terms, conditions and obligations of the California Production Balancing Agreement.



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**GAS SCHEDULE G-AFT
ANNUAL FIRM TRANSPORTATION ON-SYSTEM**

Sheet 2

RATES:

Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will then be specified in the exhibits to the Customer's GTSA.

1. Reservation Charge:

The Reservation Charge shall be the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the exhibits to the Customer's GTSA. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

Path:	Reservation Rate (Per Dth per month)			
	MFV Rates		SFV Rates	
Redwood to On-System	\$12.3632	(I)	\$19.8789	(I)
Redwood to On-System (Core Procurement Groups only)	\$12.2199	(I)	\$19.5508	(I)
Baja to On-System	\$14.3305	(I)	\$23.0422	(I)
Baja to On-System (Core Procurement Groups only)	\$0.0000		\$0.0000	
Silverado to On-System (including Core Procurement Groups)	\$8.0875	(I)	\$13.7205	(I)
Mission to On-System (including Core Procurement Groups)	\$8.0875	(I)	\$13.7205	(I)

2. Usage Charge:

The Usage Charge shall be equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Path:	Usage Rate (Per Dth)			
	MFV Rates		SFV Rates	
Redwood to On-System	\$0.2483	(I)	\$0.0013	(I)
Redwood to On-System (Core Procurement Groups only)	\$0.2427	(I)	\$0.0017	(I)
Baja to On-System	\$0.2879	(I)	\$0.0015	(I)
Baja to On-System (Core procurement Groups only)	\$0.0000		\$0.0000	
Silverado to On-System (including Core Procurement Groups)	\$0.1860	(I)	\$0.0009	(I)
Mission to On-System (including Core Procurement Groups)	\$0.1860	(I)	\$0.0009	(I)
Mission to On-System Storage Withdrawals (Conversion option from Firm On-System Redwood or Baja Path only)	\$0.0000		\$0.0000	

(Continued)



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GAS SCHEDULE G-AFTOFF
ANNUAL FIRM TRANSPORTATION OFF-SYSTEM

Sheet 2

RATES: Customer has the option to elect either the MFV or the SFV rate structure, which will then be specified in the exhibits to the Customer's GTSA.

1. Reservation Charge:

The Reservation Charge shall be the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the exhibits to the Customer's GTSA. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

Path:	Reservation Rate (Per Dth per month)			
	MFV Rates		SFV Rates	
Redwood to Off-System	\$12.3632	(I)	\$19.8789	(I)
Baja to Off-System	\$14.3305	(I)	\$23.0422	(I)
Silverado to Off-System	\$12.3632	(I)	\$19.8789	(I)
Mission to Off-System	\$12.3632	(I)	\$19.8789	(I)

2. Usage Charge:

The Usage Charge shall be equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Path:	Usage Rate (Per Dth)			
	MFV Rates		SFV Rates	
Redwood to Off-System	\$0.2483	(I)	\$0.0013	(I)
Baja to Off-System	\$0.2879	(I)	\$0.0015	(I)
Silverado to Off-System	\$0.2483	(I)	\$0.0013	(I)
Mission to Off-System	\$0.2483	(I)	\$0.0013	(I)

3. Additional Charges:

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

(Continued)

Advice 5160-G
Decision D.05-06-029

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted	December 23, 2025
Effective	January 1, 2026
Resolution	



GAS SCHEDULE G-BAL Sheet 4
GAS BALANCING SERVICE FOR INTRASTATE TRANSPORTATION CUSTOMERS

**MONTHLY
BALANCING
OPTIONS:
(Cont'd.)**

CASHOUT FOR MONTHLY BALANCING:

Monthly imbalances after trading is completed, which exceed the Monthly Tolerance Band are cashed out for both the commodity component and the transportation component.

The Commodity Cashout for each month is based on the following four (4) imbalance categories: Over-deliveries and under-deliveries in the imbalance range of greater than five percent (5%) and less than or equal to ten percent (10%) of usage (Tier I Cashout), and over-deliveries and under-deliveries in the imbalance range of greater than ten percent (10%) of usage (Tier II Cashout). The amount of gas in each category is multiplied by the appropriate price as determined below to calculate the commodity cashout portion of the bill.

The Transportation Cashout for each month is based only on the under or over-delivery greater than five percent (5%). This amount is multiplied by the appropriate transportation cashout price as determined below to calculate the transportation cashout portion of the bill. In the case of an overdelivery, this will be a credit.

**SELF-
BALANCING
OPTION:**

The Self-Balancing option requires daily balancing within specified limits. To participate in Self-Balancing, the Balancing Agent must have an NBAA or CTA Group.

To elect Self-Balancing, the Balancing Agent must sign a Self-Balancing Amendment (Form No. 79-971) and the NBAA or the Core Gas Aggregation Service Agreement (CTA Agreement) will be subject to the terms of Self-Balancing for the period identified in the Amendment.

SELF-BALANCING CREDIT:

The Self-Balancing option allows a Balancing Agent to receive a credit.

The Self-Balancing credit is: \$0.0581 (l)

per Decatherm multiplied by the actual recorded monthly usage. Credits will be provided to the Balancing Agent on a monthly basis, subject to adjustments.

LIMIT ON SELF-BALANCING PARTICIPATION:

When a Balancing Agent elects Self-Balancing, their share of the balancing storage assets will be assigned to and marketed through PG&E's at-risk unbundled storage program. The amount of storage assets allocated to PG&E's at-risk unbundled storage program is based on the Balancing Agent's End-Use Customer's annual average usage as a percentage of PG&E's average annual system usage. PG&E will allow the election of Self-Balancing until the storage balancing assets of 1.1 Bcf of inventory, 25 MMcf per day of injection and 35 MMcf per day of withdrawal are reached. If these limits are reached, PG&E will restrict further elections for Self-Balancing until capacity is made available or the OFO Forum raises the limits.

(Continued)



**GAS SCHEDULE G-CFS
CORE FIRM STORAGE**

Sheet 1

APPLICABILITY: This rate schedule* provides the rates and charges for core firm storage service pursuant to the core firm storage provisions of Schedule G-CT. It covers the winter withdrawal capacity requirement and month-end minimum inventory target levels for firm storage procured from a CPUC-certified storage provider (PG&E or Independent Storage Provider) and G-CFS assignments of the foregoing storage capacity to others, if applicable.

Storage service under Schedule(s), G-SFS, G-NFS and/or G-NAS may be taken in conjunction with service under this rate schedule.

TERRITORY: Schedule G-CFS applies to the firm use of PG&E's storage facilities.

STORAGE MONTHLY CHARGE: The monthly charge is calculated by multiplying the applicable monthly rate, shown below, by the inventory capacity held that month.

Reservation Charge per Dth per month	\$0.4276 (I)
--------------------------------------	--------------

SHRINKAGE: In-kind storage shrinkage is applicable to all injection quantities in accordance with gas Rule 21.

SERVICE AGREEMENT: A Gas Transmission Service Agreement (GTSA) (Form No. 79-866) and applicable exhibit(s) and an Electronic Commerce System User Agreement (ECS Form No. 79-982) are required for taking service under this Rate Schedule.

TERM: Core firm storage is allocated for a one-year term starting on April 1 and ending on March 31 of the following year (Storage Year) and may be assigned under the provisions of Assignment Of Storage, specified below.

NOMINATIONS: Nominations are required for injections and withdrawals. See Rule 21 for details.

ANNUAL INVENTORY/ INJECTION/ WITHDRAWAL: This schedule provides the Annual Inventory including the firm injection and withdrawal capacities. It also specifies month-end minimum inventory targets. The Residual PG&E Core Storage Capacity is that portion of the Total Core Storage Requirement served by PG&E-owned storage facilities.

Total Core Storage Requirement (i.e., Core Gas Supply and CTAs) will be shared with CTAs, California Public Advocates Office, and The Utility Reform Network (TURN) on a confidential basis, as appropriate.

Annual Inventory (AI)

PG&E's current Residual Core Storage Capacity Reservation is:

Annual Inventory 6,935,000 Dth

As adopted in D.16-06-056, D.24-03-002, and also described in Schedule G-CT, effective April 1, 2024 and beyond, CTAs have completely transitioned out of PG&E core firm storage. Therefore, PG&E shall not be obligated to offer or allocate any PG&E core firm storage to the CTAs. CTAs shall be allowed to procure 100% of firm storage for their pro rata share of the total core storage requirement from a CPUC-certified storage provider.

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

(Continued)



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**Pacific Gas and
Electric Company®**

Oakland, California

Revised
Cancelling RevisedCal. P.U.C. Sheet No. 40573-G
Cal. P.U.C. Sheet No. 40313-G**GAS SCHEDULE G-EG**
GAS TRANSPORTATION SERVICE TO ELECTRIC GENERATION

Sheet 2

RATES:
(Cont'd.)

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

1. Customer Access Charge:

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

Average Monthly Use (Therms)	Per Day	
0 to 5,000 therms	\$2.13929	(I)
5,001 to 10,000 therms	\$6.37249	(I)
10,001 to 50,000 therms	\$11.86060	(I)
50,001 to 200,000 therms	\$15.56581	(I)
200,001 to 1,000,000 therms	\$22.58466	(I)
1,000,001 and above therms	\$191.57655	(I)

2. Transportation Charge:

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

- a. The Backbone Level Rate applies to Backbone Level End-Use Customers as defined in Rule 1.
- Backbone Level Rate: \$0.13830 per therm (R)
- b. All Other Customers: \$0.34218 per therm (R)

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

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

3. Cap-and-Trade Cost Exemption \$0.08595 per therm (R)

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

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

NEGOTIABLE
RATES:

Rates under this schedule may be negotiated.

(Continued)

Advice	5160-G	Issued by	Submitted	December 23, 2025
Decision	D.05-06-029	Shilpa Ramaiya	Effective	January 1, 2026
		Vice President	Resolution	
		Regulatory Proceedings and Rates		



GAS SCHEDULE G-LNG
EXPERIMENTAL LIQUEFIED NATURAL GAS SERVICE

Sheet 1

- APPLICABILITY:** This rate schedule* applies to experimental natural gas liquefaction service provided by PG&E to noncore End-Use Customers. This experimental liquefaction service is limited and PG&E will provide this service on a first-come first-served basis.
- TERRITORY:** Schedule G-LNG applies to the PG&E experimental Liquefied Natural Gas (LNG) facility located in Sacramento, California.
- RATES:** The following charges will apply to per therm liquefied natural gas service under this rate schedule:
- Liquefaction Charge (Per Therm): \$0.49174 (I)
- LNG Gallon Equivalent: \$0.40323 (I)
(Conversion factor - One LNG Gallon = 0.82 Therms)
- Public Purpose Program Surcharge:
Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.
- METERING:** For metering and billing purposes, the number of LNG gallons dispensed will be compiled from a summary of transactions recorded at the dispensing unit for the Customer during a calendar month. Delivery and custody transfer of LNG shall be at the point where LNG is dispensed into the Customer's LNG transport vehicle. LNG will be weighed and converted to LNG gallons. Vehicles must be weighed at an authorized weigh station prior to receiving LNG and again after filling. Weight information must be provided to PG&E within 5 business days. LNG gallons delivered will be converted to therms and billed. LNG usage that occurs during a billing period, but which is not recorded in that billing period, will be deferred to a future billing period.
- The rate includes local transportation costs from the PG&E Citygate to the LNG Facility. These charges do not include transportation service on PG&E's Backbone Transmission System, which must be arranged for separately.
- See Preliminary Statement, Part B for the default tariff rate components.
- LNG COMPOSITION:** The resulting LNG product delivered will contain amounts equal to or greater than ninety-six percent (96%) methane and amounts equal to or less than four percent (4%) ethane.
- SERVICE AGREEMENT:** The Customer must execute a Natural Gas Service Agreement (NGSA) Form No. 79-756 to receive service under this schedule.
- NOMINATIONS:** Customers who take service under this schedule must arrange for the delivery of natural gas to the PG&E LNG facility in quantities necessary to equal the amount of LNG fuel dispensed to the customer. Nominations are required for gas transported under this schedule. See Rule 21 for details.

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

(Continued)



**GAS SCHEDULE G-NGV4
NONCORE GAS SERVICE
TO GAS VEHICLE FUELING STATIONS**

Sheet 1

APPLICABILITY: This rate schedule¹ applies to the transportation of gas as defined in Rule 1, to customer-owned gas vehicle fueling stations on PG&E's Backbone, Local Transmission and/or Distribution Systems. Vehicles shall include all means of transporting people or goods such as but not limited to automobiles, trucks, marine vessels, trains and aircraft. To qualify for service under this schedule, a Customer must be classified as a Noncore End-Use Customer, as defined in Rule 1. To initially qualify for noncore status, a non-residential Customer must have maintained an average monthly use, through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. See Rule 12 for details on core and noncore reclassification. Customers must procure gas supply from a supplier other than PG&E.

Customers must procure gas supply from a supplier other than PG&E.

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

TERRITORY: Schedule G-NGV4 applies everywhere within PG&E's gas Service Territory.

RATES: The applicable Customer Access Charges and Distribution Level Transportation Rate specified below is based on the Customer's Average Monthly Usage, as defined in Rule 1. Usage through multiple noncore gas meters on a single premises will be combined to determine Average Monthly Usage.

The following charges apply to service under this schedule:

1. Customer Access Charge:

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

Average Monthly Use (Therms)	Per Day	
0 to 5,000	\$2.13929	(l)
5,001 to 10,000	\$6.37249	(l)
10,001 to 50,000	\$11.86060	(l)
50,001 to 200,000	\$15.56581	(l)
200,001 to 1,000,000	\$22.58466	(l)
1,000,001 and above	\$191.57655	(l)

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

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

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

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

(Continued)



**GAS SCHEDULE G-NGV4
NONCORE GAS SERVICE
TO GAS VEHICLE FUELING STATIONS**

Sheet 2

RATES:
(Cont'd.)

2. Transportation Charge:

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

a. Backbone Level Rate:

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

Backbone Level Rate (per therm)\$0.12348 (R)

b. Transmission-Level Rate:

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

Transmission-Level Rate (per therm).....\$0.32736 (R)

c. Distribution-Level Rate:

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

Average Monthly Use (Therms)	Summer (Per Therm)	Winter (Per Therm)
Tier 1: 0 to 20,833	\$0.73087 (R)	\$0.90005 (R)
Tier 2: 20,834 to 49,999	\$0.55528 (R)	\$0.66300 (R)
Tier 3: 50,000 to 166,666	\$0.51987 (R)	\$0.61521 (R)
Tier 4: 166,667 to 249,999	\$0.49216 (R)	\$0.57780 (R)
Tier 5: 250,000 and above*	\$0.32736 (R)	\$0.32736 (R)

3. Cap-and-Trade Cost Exemption: \$0.08595 per therm (R)

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

See Preliminary Statement Part B for Default Tariff Rate Components.

* Tier 5 Summer and Winter rates are the same.

(Continued)



GAS SCHEDULE G-NT Sheet 1
GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS

APPLICABILITY: This rate schedule¹ applies to the transportation of natural gas to Noncore End-Use Customers on PG&E's Backbone, Local Transmission and/or Distribution Systems. To qualify for service under this schedule, a Customer must be classified as a Noncore End-Use Customer, as defined in Rule 1. To initially qualify for noncore status, a non-residential Customer must have maintained an average monthly use, through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. Certain noncore customers served under this schedule may be restricted from converting to a core rate schedule. See Rule 12 for details on core and noncore reclassification.

Customers on Schedule G-NT must procure gas supply from a supplier other than PG&E.

Per D.15-10-032 and D.18-03-017, transportation rates include GHG Compliance Cost for non-covered entities. Customers who are directly billed by the Air Resources Board (ARB), i.e., covered entities, are exempt from paying AB 32 GHG Compliance Costs through PG&E's rates.¹ A "Cap-and-Trade Cost Exemption" credit for these costs will be shown as a line item on exempt customers' bills.^{2, 3}

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

RATES: The applicable Customer Access Charges and Distribution Level Transportation Rate specified below is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1. Usage through multiple noncore gas meters on a single premises will be combined to determine Average Monthly Usage.

1. Customer Access Charge:

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

Average Monthly Use (Therms)	Per Day
0 to 5,000	\$2.13929 (l)
5,001 to 10,000	\$6.37249 (l)
10,001 to 50,000	\$11.86060 (l)
50,001 to 200,000	\$15.56581 (l)
200,001 to 1,000,000	\$22.58466 (l)
1,000,001 and above	\$191.57655 (l)

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

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

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

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

(Continued)



GAS SCHEDULE G-NT Sheet 2
GAS TRANSPORTATION SERVICE TO NONCORE END-USE CUSTOMERS

RATES:
(Cont'd.)

2. Transportation Charge:

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

a. Backbone Level Rate:

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

Backbone Level Rate (per therm): \$0.12348 (R)

b. Transmission-Level Rate:

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

Transmission-Level Rate (per therm): \$0.33718 (R)

c. Distribution-Level Rate:

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

Average Monthly Use (Therms)	Summer (Per Therm)	Winter (Per Therm)
Tier 1: 0 to 20,833	\$0.73087 (R)	\$0.90005 (R)
Tier 2: 20,834 to 49,999	\$0.55528 (R)	\$0.66300 (R)
Tier 3: 50,000 to 166,666	\$0.51987 (R)	\$0.61521 (R)
Tier 4: 166,667 to 249,999	\$0.49216 (R)	\$0.57780 (R)
Tier 5: 250,000 and above*	\$0.33718 (R)	\$0.33718 (R)

3. Cap-and-Trade Cost Exemption: \$0.08595 (R)

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

See Preliminary Statement Part B for Default Tariff Rate Components.

* Tier 5 Summer and Winter rates are the same.

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

(Continued)



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Oakland, California

Cancelling
RevisedRevised
RevisedCal. P.U.C. Sheet No.
Cal. P.U.C. Sheet No.40579-G
39873-G**GAS SCHEDULE G-SFT**
SEASONAL FIRM TRANSPORTATION ON-SYSTEM ONLY

Sheet 2

RATES:

Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will then be specified in the Customer's GTSA.

1. Reservation Charge:

The Reservation Charge shall be the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Exhibit to the Customer's GTSA. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

<u>Path:</u>	Reservation Rate (Per Dth per month)			
	MFV Rates		SFV Rates	
Redwood to On-System	\$14.8358	(I)	\$23.8547	(I)
Redwood to On-System (Core Procurement Groups only)	\$14.6638	(I)	\$23.4610	(I)
Baja to On-System	\$17.1966	(I)	\$27.6507	(I)
Baja to On-System (Core Procurement Groups only)	\$17.0347	(I)	\$27.2543	(I)
Silverado to On-System	\$9.7050	(I)	\$16.4646	(I)
Mission to On-System	\$9.7050	(I)	\$16.4646	(I)

2. Usage Charge:

The Usage Charge shall be equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

<u>Path:</u>	Usage Rate (Per Dth)			
	MFV Rates		SFV Rates	
Redwood to On-System	\$0.2980	(I)	\$0.0015	(I)
Redwood to On-System (Core Procurement Groups only)	\$0.2913	(I)	\$0.0020	(I)
Baja to On-System	\$0.3454	(I)	\$0.0017	(I)
Baja to On-System (Core Procurement Groups only)	\$0.3383	(I)	\$0.0024	(I)
Silverado to On-System	\$0.2233	(I)	\$0.0010	
Mission to On-System	\$0.2233	(I)	\$0.0010	

(Continued)

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Decision D.05-06-029

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted
Effective
Resolution

December 23, 2025
January 1, 2026



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

APPLICABILITY: This rate schedule¹ applies to the transportation of natural gas for resale. Service under this schedule is available to the Customers listed below, and any new wholesale Customer. Customers must procure gas supply from a supplier other than PG&E.

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

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

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

1. Customer Access Charge:

	Per Day	
Palo Alto	\$170.68734	(I)
Coalinga	\$51.19200	(I)
West Coast Gas-Mather	\$27.17655	(I)
Island Energy	\$34.68493	(I)
Alpine Natural Gas	\$11.57425	(I)
West Coast Gas-Castle	\$29.73699	(I)

2. Transportation Charges:

For gas delivered in the current billing month:

	Per Therm	
Palo Alto-T	\$0.34067	(R)
Coalinga-T	\$0.34067	(R)
West Coast Gas-Mather-T	\$0.34067	(R)
West Coast-Mather-D	\$0.86616	(R)
Island Energy-T	\$0.34067	(R)
Alpine Natural Gas-T	\$0.34067	(R)
West Coast Gas-Castle-D	\$0.64538	(R)

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

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

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

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

(Continued)



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

RATES:
(Cont'd.)

3. Cap-and-Trade Cost Exemption: \$0.08595 per therm (I)

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

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

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

The existing Wholesale Customers listed below will have a one-time option prior to November 1, 2024, to subscribe, on behalf of their core Customers, for firm capacity on the Redwood to on-system and Baja to on-system paths as specified below effective November 1, 2024. Capacity will be offered only for the core portion of the Customer's load.

Customer	Redwood Annual (MDth)	Redwood Seasonal Dec-Feb (MDth)	Redwood Seasonal Nov-Mar (MDth)	Baja Seasonal Dec-Feb (MDth)	Baja Seasonal Nov-Mar (MDth)
Alpine	0.098	0.040	0.016	0.008	0.024
Coalinga	0.552	0.228	0.091	0.045	0.136
Island Energy	0.064	0.026	0.011	0.005	0.016
Palo Alto	5.898	2.437	0.975	0.484	1.453
West Coast Gas (Castle)	0.051	0.021	0.008	0.004	0.012
West Coast Gas (Mather)	0.171	0.071	0.028	0.014	0.042

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

(Continued)



GAS SCHEDULE G-XF Sheet 1
PIPELINE EXPANSION FIRM INTRASTATE TRANSPORTATION SERVICE

APPLICABILITY: This rate schedule* is available to any Customer who holds a Pipeline Expansion Firm Transportation Service Agreement (FTSA) (Form No. 79-791) approved by the CPUC. This schedule is closed to new Customers. This schedule may also be taken in conjunction with Schedule G-STOR, G-FS, G-NFS, G-NAS, G-PARK, or G-LEND.

TERRITORY: Schedule G-XF applies to pre-existing Pipeline Expansion firm transportation service.

RATES: The following charges apply to intrastate natural gas transportation service under this schedule. In addition, Customer will be responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from inter- or intrastate sources and any other applicable charges.

1. Reservation Charge:

The monthly Reservation Charge shall be the applicable reservation rate multiplied by the Customer's Maximum Daily Quantity (MDQ), as specified in the Customer's FTSA.

<u>Reservation Rates:</u>	<u>Per Dth Per Month</u>
---------------------------	--------------------------

SFV Rates:	\$5.9034 (I)
------------	--------------

Customer's obligation to pay the Reservation Charge each month is absolute and unconditional and is independent of Customer's ability to obtain export authorization from the National Energy Board of Canada, Canadian provincial removal authority, and/or import authorization from the United States Department of Energy. Customer's obligation to pay the Reservation Charge shall be unaffected by the quantity of gas transported by PG&E to Customer's Delivery Point(s) on the Pipeline Expansion.

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

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Advice 5160-G
Decision D.05-06-029

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted December 23, 2025
Effective January 1, 2026
Resolution



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Sheet 2

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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	107,546	(98,256)	(88,351)	(9,906)	1
2	GRC Distribution Base Revenues (includes distribution portion of Cost of Capital)	3,088,820	3,057,399	(31,421)	(30,491)	(930)	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	244,026	130,256	114,814	15,442	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)	(281)	9,636	3,948	5,688	8
9	Greenhouse Compliance Cost (excluding RF&U)	437,585	259,520	(178,065)	(151,525)	(26,540)	9
10	Greenhouse Compliance Revenue Return (including RF&U)	(345,870)	(239,889)	105,981	105,981	-	10
	Less CARE discount recovered in PPP surcharge from non-CARE customers	(209,330)	(202,460)	6,870	6,870	-	
11							11
12	Revenue, Fees & Uncollectibles Expense (RF&U)	12,338	10,057	(2,281)	(1,940)	(341)	12
13	Total Transportation RRQ with Adjustments and Credits	3,362,909	3,310,161	(52,748)	(38,187)	(14,561)	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	3,310,161	(52,748)	(38,231)	(14,518)	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
	GT&S Separately Funded and Late Implementation Revenue Requirements						
21							21
22	Local Transmission	321,108	28,354	(292,754)	(200,339)	(92,415)	22
23	Backbone	(22,042)	22,370	44,412	10,711	33,701	23
24	Storage	12,824	10,359	(2,465)	(2,465)	-	24
25	Total GT&S Separately Funded and Late Implementation Revenue Requirements	311,890	61,083	(250,807)	(192,093)	(58,714)	25
26	Total End-Use Gas Transportation RRQ	5,107,883	4,875,907	(231,976)	(183,993)	(47,983)	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)	(159)	(90)	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)	(48,819)	(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	5,675,637	(292,019)	(230,294)	(61,721)	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 CHANGE2026 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	107,546	96,399	11,146	1
2	GRC Distribution Base Revenues	3,057,399	2,967,031	90,368	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	244,026	207,226	36,800	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)	(281)	(115)	(166)	8
9	Greenhouse Compliance Cost (excluding RF&U)	259,520	211,624	47,896	9
10	Greenhouse Compliance Revenue Return (including RF&U)	(239,889)	(239,889)	-	10
	Less CARE discount recovered in PPP surcharge from non-CARE customers	(202,460)	(202,460)	-	
11	RF&U	10,057	8,407	1,650	11
12	Total Transportation RRQ with Adjustments and Credits	3,310,161	3,105,958	204,202	12
13					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	3,310,161	3,105,463	204,697	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
GT&S Separately Funded and Late Implementation Revenue Requirements					
20					20
21	Local Transmission	28,354	19,249	9,105	21
22	Backbone	22,370	8,239	14,131	22
23	Storage	10,359	10,359	-	23
24	Total GT&S Separately Funded and Late Implementation Revenue Requirements	61,083	37,847	23,236	24
25	Total End-Use Gas Transportation RRQ	4,875,907	4,126,681	749,225	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	6,325	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	171,102	45,664	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	122,994	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	5,675,637	4,472,170	1,203,467	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.		Allocation						Line No.
		Nov. 2025 Recorded	Allocation		Nov. 2024 Recorded	Allocation		
		Dec. 2025 Forecast	Core	Noncore	Dec. 2024 Forecast	Core	Noncore	
		A	B	C	D	E	F	
GAS TRANSPORTATION BALANCING ACCOUNTS								
1	Core Fixed Cost Account (CFCA) - Distribution Cost Subaccount	\$30,986	\$30,986	\$0	\$126,074	\$126,074	\$0	1
2	CFCA - Core Cost Subaccount	\$6,381	\$6,381	\$0	\$52,967	\$52,967	\$0	2
3	Noncore Customer Class Charge Account (NCA) - Noncore Subaccount	(\$29,441)	\$0	(\$29,441)	(\$28,484)	\$0	(\$28,484)	3
4	NCA - Distribution Subaccount	(\$25,638)	\$0	(\$25,638)	\$8,614	\$0	\$8,614	4
5	NCA - Local Transmission Subaccount	(\$13,298)	\$0	(\$13,298)	(\$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	(\$236)	(\$236)	\$0	(\$27)	(\$27)	\$0	7
8	Hazardous Substance Mechanism	\$102,174	\$41,861	\$60,312	\$95,402	\$39,087	\$56,315	8
9	Balancing Charge Account	(\$1,729)	(\$708)	(\$1,021)	(\$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 Memorandum Account	\$1,066	\$1,066	\$0	\$5,261	\$5,261	\$0	12
13	Adjustment Mechanism of Costs Determined in Other Proceedings	\$29,323	\$14,662	\$14,662	\$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)	\$13,293	\$7,259	\$6,034	\$12,418	\$6,688	\$5,730	15
16	Percentage of Income Payment Plan Balancing Account	\$1,719	\$704	\$1,015	\$1,501	\$615	\$886	16
17	Santa Nella Balancing Account	\$133	\$129	\$4	\$46	\$45	\$1	17
18	New Environmental Regulations Balancing Account	(\$2,376)	(\$2,306)	(\$70)	(\$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)	(\$70,222)	(\$35,111)	(\$35,111)	(\$65,585)	(\$32,793)	(\$32,793)	21
22	Risk Transfer Balancing Account	\$0	\$0	\$0	\$0	\$0	\$0	22
23	Residential Uncollectibles Balancing Account	\$60,976	\$24,982	\$35,993	\$31,776	\$13,019	\$18,757	23
24	Biomethane Procurement Program and Pilots Administrative Balancing Account	\$1,026	\$420	\$605	\$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	\$27,197	\$26,393	\$804	\$23,664	\$22,965	\$699	26
28	Subtotal Transportation Balancing Accounts	\$107,546	\$96,399	\$11,146	\$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	\$81,138	\$82,748	(\$1,610)	\$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 November 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	Sep-25			December AGT			Percentage Change		
		<u>Transportation</u> ⁽¹⁾⁽⁵⁾	<u>G-PPPS</u> ⁽²⁾	<u>Total</u>	<u>Transportation</u>	<u>G-PPPS</u>	<u>Total</u>	<u>Transportation</u>	<u>G-PPPS</u>	<u>Total</u>
RETAIL CORE										
1	Residential Non-CARE ⁽⁴⁾	\$2.261	\$.143	\$2.404	\$2.155	\$.121	\$2.276	(4.7%)	(15.5%)	(5.3%)
2	Small Commercial Non-CARE ⁽⁴⁾	\$1.483	\$.128	\$1.612	\$1.374	\$.106	\$1.480	(7.4%)	(16.8%)	(8.2%)
3	Large Commercial	\$.924	\$.104	\$1.028	\$.810	\$.085	\$.894	(12.4%)	(18.2%)	(13.0%)
4	NGV1 - (uncompressed service)	\$.975	\$.062	\$1.037	\$.861	\$.048	\$.909	(11.7%)	(21.9%)	(12.3%)
5	NGV2 - (compressed service)	\$2.618	\$.062	\$2.679	\$2.534	\$.048	\$2.583	(3.2%)	(21.9%)	(3.6%)
RETAIL NONCORE (6)										
6	Industrial - Distribution	\$.800	\$.153	\$.953	\$.608	\$.128	\$.736	(24.0%)	(16.0%)	(22.7%)
7	Industrial - Transmission	\$.408	\$.082	\$.490	\$.339	\$.066	\$.405	(16.9%)	(19.6%)	(17.4%)
8	Industrial - Backbone	\$.163	\$.082	\$.245	\$.126	\$.066	\$.191	(22.9%)	(19.6%)	(21.8%)
9	Electric Generation - Transmission (G-EG-D/LT)	\$.410		\$.410	\$.344		\$.344	(16.0%)		(16.0%)
10	Electric Generation - Backbone (G-EG-BB)	\$.177		\$.177	\$.139		\$.139	(21.8%)		(21.8%)
11	NGV 4 - Distribution (uncompressed service)	\$.800	\$.062	\$.862	\$.608	\$.048	\$.656	(24.0%)	(21.9%)	(23.9%)
12	NGV 4 - Transmission (uncompressed service)	\$.394	\$.062	\$.456	\$.329	\$.048	\$.378	(16.4%)	(21.9%)	(17.1%)
WHOLESALE CORE AND NONCORE (G-WSL) (6)										
13	Alpine Natural Gas	\$.265		\$.265	\$.262		\$.262	(1.0%)		(1.0%)
14	Coalinga	\$.266		\$.266	\$.264		\$.264	(0.9%)		(0.9%)
15	Island Energy	\$.283		\$.283	\$.284		\$.284	0.2%		0.2%
16	Palo Alto	\$.260		\$.260	\$.257		\$.257	(1.4%)		(1.4%)
17	West Coast Gas - Castle	\$.717		\$.717	\$.577		\$.577	(19.5%)		(19.5%)
18	West Coast Gas - Mather Distribution	\$1.032		\$1.032	\$.792		\$.792	(23.3%)		(23.3%)
19	West Coast Gas - Mather Transmission	\$.268		\$.268	\$.266		\$.266	(0.8%)		(0.8%)

- (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 \$0.00294 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 \$0.08595 and Operational Cost component of \$-0.00005
- (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 \$0.08595 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						
		Non-CARE Residential	Small Commercial	Large Commercial	G-NGV1 (Uncompressed)	G-NGV2 (Compressed)	Industrial			G-NGV 4		Electric Generation	
							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	\$.0000000	\$.19604	\$.19604	\$.19604	\$.00000
2	Self Generation Incentive Program	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.0000000	\$.00000	\$.00000	\$.00000	\$.00000
3	CPUC Fee (3)	\$.00356	\$.00356	\$.00356	\$.00356	\$.00356	\$.00356	\$.00356	\$.0035600	\$.00356	\$.00356	\$.00048	\$.00048
4	AB32 Air Resource Board Cost of Implementation Fee (8)	\$.00294	\$.00294	\$.00294	\$.00294	\$.00294	\$.00294	\$.00294	\$.0029400	\$.00294	\$.00294	\$.00294	\$.00294
5	AB32 Greenhouse Gas Compliance Cost (Non-Covered Entities Pay Only)	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.0859528	\$.08595	\$.08595	\$.08595	\$.08595
6	Inventory Management	\$.03096	\$.03096	\$.01060	\$.01060	\$.01060	\$.01060	\$.01060	\$.0106033	\$.01060	\$.01060	\$.02684	\$.02684
7	Balancing Accounts (2)	\$.13765	\$.08396	\$.04674	\$.05027	\$.16506	(\$.06612)	\$.01097	\$.0156197	(\$.06612)	\$.01377	\$.01329	\$.01515
8	NCA - Local Transmission Cost Subaccount ⁽¹¹⁾	\$.00000	\$.00000	\$.00000	\$.00000	\$.00000	\$.00442	\$.00442	\$.0000000	\$.00442	\$.00442	\$.00442	\$.00000
9	GTS Late Implementation Amortization	\$.01510	\$.01510	\$.01510	\$.01510	\$.01510	\$.00734	\$.00734	\$.0039100	\$.00734	\$.00734	\$.00734	\$.00391
10	GT&S-related Pension	\$.00492	\$.00492	\$.00492	\$.00492	\$.00492	\$.00274	\$.00274	\$.0008936	\$.00274	\$.00274	\$.00274	\$.00089
11	Distribution - Annual Average (6)	\$ 1.46614	\$.67844	\$.22803	\$.27885	\$ 1.83836	\$.34821	\$.01261		\$.34821		\$.00214	\$.00214
12	VOLUMETRIC RATE - Average Annual	\$ 2.15507	\$ 1.31369	\$.80570	\$.86005	\$ 2.53435	\$.59569	\$.33718	\$.12348	\$.59569	\$.32737	\$.34219	\$.13830
13	CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)		\$.05994	\$.00401	\$.00087		\$.01197	\$.00191	\$.00202	\$.01197	\$.00191	\$.00229	\$.00048
14	CLASS AVERAGE TRANSPORTATION RATE	\$ 2.15507	\$ 1.37363	\$.80971	\$.86092	\$ 2.53435	\$.60766	\$.33908	\$.12550	\$.60765	\$.32928	\$.34448	\$.13878
15	PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)	\$.12103	\$.10645	\$.08474	\$.04830	\$.04830	\$.12830	\$.06587	\$.06587	\$.04830	\$.04830		
16	END-USE RATE (7)	\$ 2.27610	\$ 1.48008	\$.89445	\$.90922	\$ 2.58265	\$.73596	\$.40495	\$.19137	\$.65595	\$.37758	\$.34448	\$.13878

		Wholesale						
		Coalinga	Palo Alto	WC Gas Mather		Island Energy	Alpine	WC Gas Castle
				Dist.	Trans.			
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)	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595
22	Inventory Management	\$.03041	\$.03041	\$.03041	\$.03041	\$.03041	\$.03041	\$.03041
23	Balancing Accounts including the NCA - LT cost subaccount (2)	\$.01819	\$.01819	\$ (.12951)	\$.01819	\$.01819	\$.01819	\$ (.06865)
24	2019 GTS Late Implementation Amortization	\$.00734	\$.00734	\$.00734	\$.00734	\$.00734	\$.00734	\$.00734
25	GT&S-related Pension	\$.00274	\$.00274	\$.00274	\$.00274	\$.00274	\$.00274	\$.00274
26	Distribution - Annual Average			\$.67318				\$.39155
27	VOLUMETRIC RATE - Average Annual	\$.34067	\$.34067	\$.86617	\$.34067	\$.34067	\$.34067	\$.64538
28	CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)	\$.00900	\$.00211	\$.01138	\$.01138	\$.02897	\$.00772	\$.01797
29	CLASS AVERAGE TRANSPORTATION RATE	\$.34967	\$.34279	\$.87754	\$.35205	\$.36964	\$.34839	\$.66335
30	PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)							
31	END-USE RATE	\$.34967	\$.34279	\$.87754	\$.35205	\$.36964	\$.34839	\$.66335
32	GHG COMPLIANCE COST EXEMPTION	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595	\$.08595
33	END-USE RATE EXCLUDING GHG COMPLIANCE COST	\$.26372	\$.25683	\$.79159	\$.26610	\$.28369	\$.26244	\$.57739

NOTES

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

(2) Based on November 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 includes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.

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

(8) 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 \$0.00294 per therm

(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of \$0.08595 and Operational Cost component of \$-0.00005. 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 \$0.08595 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	(\$19,754)	(\$16,222)	(\$3,273)	(\$46)	(\$11)	\$0	(\$19,552)	(\$166)	(\$6)	\$0	(\$14)	(\$15)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$201)
+ Distribution	(\$14,465)	(\$10,659)	(\$2,790)	(\$129)	(\$77)	\$0	(\$13,654)	(\$578)	(\$212)	\$0	(\$7)	(\$7)	\$0	\$0	\$0	\$0	(\$4)	\$0	(\$3)	(\$811)
+ 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	(\$349)	(\$274)	(\$62)	(\$2)	(\$1)	(\$0)	(\$339)	(\$8)	(\$2)	\$0	(\$0)	(\$0)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$10)
Allocation of Base Distribution Uncollectibles Expense	\$3,149	\$2,472	\$558	\$16	\$8	\$2	\$3,056	\$69	\$20	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92
Final Allocation of Distribution Revenue Requirement	(\$31,421)	(\$24,683)	(\$5,567)	(\$160)	(\$82)	\$1	(\$30,491)	(\$684)	(\$200)	\$0	(\$19)	(\$20)	\$0	\$0	\$0	\$0	(\$4)	\$0	(\$3)	(\$930)

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	(\$95,089)	(\$76,903)	(\$17,360)	(\$500)	(\$254)	(\$72)	(\$95,089)	\$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)	(\$46,586)	(\$30,959)	(\$13,826)	(\$1,266)	(\$535)		(\$46,586)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Mobile Home Parks Balancing Account	\$3,533	\$2,773	\$626	\$18	\$9	\$3	\$3,428	\$77	\$23	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104
Noncore Customer Class Charge Account - ECPT	(\$957)	\$0	\$0	\$0	\$0	\$0	\$0	(\$50)	(\$415)	(\$5)	(\$227)	(\$248)	(\$4)	(\$1)	(\$8)	(\$0)	(\$0)	(\$0)	(\$0)	(\$957)
Noncore Customer Class Charge Account - Distribution Subacct	(\$34,252)	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,210)	(\$7,385)	\$0	(\$683)	(\$746)	\$0	\$0	\$0	\$0	(\$140)	\$0	(\$89)	(\$34,252)
NCA - Local Transmission Subaccount	(\$3,455)	\$0	\$0	\$0	\$0	\$0	\$0	(\$243)	(\$2,036)	\$0	(\$1,112)	\$0	(\$19)	(\$3)	(\$39)	(\$1)	(\$1)	(\$1)	(\$1)	(\$3,455)
CPCA - 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	\$218	\$59	\$27	\$2	\$1	\$0	\$89	\$7	\$56	\$1	\$31	\$33	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$129
Hazardous Substance Balance	\$6,772	\$1,844	\$823	\$75	\$32	\$0	\$2,774	\$207	\$1,735	\$20	\$947	\$1,034	\$16	\$2	\$33	\$1	\$1	\$0	\$1	\$3,998
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	\$29,200	\$7,950	\$3,551	\$325	\$137	\$0	\$11,963	\$894	\$7,480	\$86	\$4,084	\$4,460	\$70	\$10	\$142	\$3	\$4	\$2	\$3	\$17,237
Balancing Charge Account	\$2,608	\$710	\$317	\$29	\$12	\$0	\$1,069	\$80	\$668	\$8	\$365	\$398	\$6	\$1	\$13	\$0	\$0	\$0	\$0	\$1,540
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	(\$208)	(\$138)	(\$62)	(\$6)	(\$2)	\$0	(\$208)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adjust. Mechanism Costs Determined Other Proceedings	(\$13,338)	(\$4,432)	(\$1,979)	(\$181)	(\$77)	\$0	(\$6,669)	(\$410)	(\$3,433)	(\$16)	(\$1,875)	(\$828)	(\$32)	(\$5)	(\$65)	(\$1)	(\$2)	(\$1)	(\$1)	(\$6,669)
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)	(\$1,536)	(\$1,206)	(\$272)	(\$8)	(\$4)	(\$1)	(\$1,491)	(\$33)	(\$10)	\$0	(\$1)	(\$1)	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$45)
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)	\$130,256	\$91,236	\$22,242	\$849	\$406	\$80	\$114,814	\$3,160	\$7,694	\$7	\$3,893	\$448	\$65	\$9	\$133	\$2	\$17	\$2	\$11	\$15,442
Property Sales	\$3,670	\$2,265	\$583	\$26	\$12	\$2	\$2,888	\$90	\$323	\$4	\$169	\$165	\$3	\$0	\$6	\$0	\$0	\$0	\$0	\$762
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)	(\$186)	(\$51)	(\$23)	(\$2)	(\$1)	\$0	(\$77)	(\$6)	(\$48)	(\$1)	(\$26)	(\$29)	(\$0)	(\$0)	(\$1)	(\$0)	(\$0)	(\$0)	(\$0)	(\$111)
CSU Monterey	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	(\$940)	(\$256)	(\$114)	(\$10)	(\$4)	\$0	(\$385)	(\$29)	(\$241)	(\$3)	(\$131)	(\$144)	(\$2)	(\$0)	(\$5)	(\$0)	(\$0)	(\$0)	(\$0)	(\$555)
GT&S Revenue Sharing Mechanism	(\$4,637)	(\$1,541)	(\$688)	(\$63)	(\$27)	\$0	(\$2,319)	(\$239)	(\$2,002)	\$20	(\$1,093)	\$1,058	(\$19)	(\$3)	(\$38)	(\$1)	(\$1)	(\$1)	(\$1)	(\$2,319)
CPCA/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
Self Gen Incentive Program Forecast Period Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$87	\$68	\$15	\$0	\$0	\$0	\$85	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3
Subtotals of Items Transferred to CPCA and NCA	\$35,310	\$28,096	\$2,475	(\$422)	(\$152)	\$45	\$30,042	(\$21,002)	\$8,279	\$204	\$7,548	\$9,979	\$139	\$20,092	\$283,142	\$5,293	(\$118,168)	\$4,200	(\$74,577)	\$5,268
Franchise Fees and SF Gross Receipts and Uncoll. Exp. on Items Above	(\$85)	\$90	(\$35)	(\$8)	(\$3)	\$0	\$44	(\$341)	\$40	\$2	\$70	\$100	\$1	\$0,105	\$1,481	\$0,028	(\$1,248)	\$0,022	(\$0,790)	(\$128)
Subtotals with FF&U and Other Bal. Acct./Forecast Period Costs	\$35,225	\$28,186	\$2,440	(\$430)	(\$156)	\$45	\$30,085	(\$21,343)	\$8,319	\$206	\$7,618	\$10,079	\$141	\$20,197	\$284,623	\$5,321	(\$119,416)	\$4,222	(\$75,367)	\$5,140
Total of Items Collected via Balancing Accounts	\$3,804	\$3,503	(\$3,127)	(\$590)	(\$237)	\$46	(\$406)	(\$22,027)	\$8,119	\$206	\$7,600	\$10,059	\$141	\$20,197	\$284,623	\$5,321	(\$123,618)	\$4,222	(\$78,035)	\$4,210

CUSTOMER CLASS COSTS WITH THEIR OWN RATE COMPONENTS ALLOCATED USING GCAP THROUGHPUT	Total	Residential	Small Commercial	-B3 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	4	0	0	0	9	1	3	0	0	0	0	0	0	0	0	0	0	4
AB32 ARB Implementation Fee	875	379	169	16	7	0	571	43	355	0	184	(284)	0	0	0	0	0	0	0	304
CA Solar Hot Water Heating	(4,195)	(3,841)	(354)	0	0	0	(4,195)	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	(61,223)	5,632	(43,144)	(3,525)	(1,667)	0	(42,705)	(9,194)	4,382	(45)	(14,176)	1,307	(845)	3	47	1	1	1	1	(18,518)
Subtotal	(61,223)	5,632	(43,144)	(3,525)	(1,667)	0	(42,705)	(9,194)	4,382	(45)	(14,176)	1,307	(845)	3	47	1	1	1	1	(18,518)
Franch. Fee and Uncoll. Exp. on Items Above	(2,201)	(1,344)	(576)	(46)	(22)	0	(1,989)	(122)	99	(0)	(199)	20	(11)	0	0	0	0	0	0	(213)
Subtotals of Other Costs	(63,424)	4,288	(43,720)	(3,572)	(1,689)	0	(44,693)	(9,316)	4,481	(46)	(14,376)	1,327	(856)	3	47	1	1	1	1	(18,731)
Allocation of Total Non-G&TS End-User Transportation Costs	(59,620)	7,790	(46,847)	(4,162)	(1,927)	46	(45,099)	(31,343)	12,600	161	(6,776)	11,386	(716)	24	332	6	(122)	5	(77)	(14,521)

Attachment 5 (continued)

GTS&S SEPARATELY FUNDED AND LATE IMPLEMENTATION REVENUE REQUIREMENTS		Residential	Small	Large	Core	Compression	Subtotal	Industrial	Industrial	Industrial	EG	EG	Noncore	Coalinga	Palo	Alpine	WC Gas	Island	WC Gas	Noncore &
ALLOCATED BASED ON GTS&S REVENUE RESPONSIBILITY		Total	Commercial	Commercial	NGV	Cost for G-NGV2		Distribution	Transmission	Backbone	D/T	BB	NGV		Alto	Natural Gas	Mather**	Energy	Castle**	Wholesale
Local Transmission Balancing Account	(\$292,754)	(\$133,137)	(\$59,458)	(\$5,444)	(\$2,299)	\$0	(\$200,339)	(\$6,508)	(\$54,467)	\$0	(\$29,742)	\$0	(\$507)	(\$73)	(\$1,031)	(\$19)	(\$31)	(\$15)	(\$21)	(\$92,415)
Backbone Transmission Balancing Account	\$44,412	\$7,118	\$3,179	\$291	\$123	\$0	\$10,711	\$1,747	\$14,625	\$167	\$7,986	\$8,720	\$136	\$20	\$277	\$5	\$8	\$4	\$6	\$33,701
Storage Balancing Account	(\$2,466)	(\$1,639)	(\$732)	(\$67)	(\$28)	\$0	(\$2,466)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal of GTS&S Separately Funded and Late Implementation	(\$250,808)	(\$127,658)	(\$57,011)	(\$5,220)	(\$2,205)	\$0	(\$192,094)	(\$4,761)	(\$39,843)	\$167	(\$21,756)	\$8,720	(\$371)	(\$54)	(\$754)	(\$14)	(\$22)	(\$11)	(\$15)	(\$58,714)

GT&S-related Pension Revenue Requirement		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	\$4	\$10	\$2,519	\$38	\$531	\$6	\$258	\$1,342	\$5	\$2	\$30	\$1	\$1	\$0	\$1	\$0
Net End-User Transportation Excluding LT and CAC	(\$305,644)	(\$118,149)	(\$103,091)	(\$9,359)	(\$4,121)	\$46	(\$234,674)	(\$36,016)	(\$26,712)	\$334	(\$28,274)	\$21,448	(\$1,081)	(\$28)	(\$393)	(\$7)	(\$144)	(\$6)	(\$92)	(\$70,970)

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 Master**	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	2	24,400
Customer Access Charge	849	0	0	0	0	0	0	0	442	6	305	78	0	3	10	1	2	2	5	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	(234,064)	(92,277)	(85,225)	(8,012)	(2,874)	46	(188,343)	(33,947)	(14,207)	340	(18,207)	21,526	(851)	(9)	(143)	(2)	(136)	(0)	(85)	(45,721)
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	(227,194)	(85,407)	(85,225)	(8,012)	(2,874)	46	(181,473)	(33,947)	(14,207)	340	(18,207)	21,526	(851)	(9)	(143)	(2)	(136)	(0)	(85)	(45,721)

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	(14)	(6)	(3)	(0)	(0)	0	(9)	(1)	(5)	(0)	0	0	(0)	0	0	0	0	0	0	-5
PPP-ESA Statewide ME&O	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal of Public Purpose Program Surcharge	(\$76,989)	(\$31,430)	(\$15,782)	(\$1,245)	(\$364)	\$0	(\$48,821)	(\$4,321)	(\$23,383)	(\$267)	\$0	\$0	(\$197)	\$0	\$0	\$0	\$0	\$0	\$0	(\$28,168)

ILLUSTRATIVE ALLOCATION OF GAS PROCUREMENT REVENUE REQUIREMENTS	Total	Residential		0	Core	Compression	Subtotal
			Small Commercial	NGV	Cost for G-NGV2	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)
GT&S Backbone Seed Value Used to Reconcile to RRQ	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
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Unbundled Gas Transmission and Storage Revenue Requirement	\$12,163	
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[illegible]

Attachment 6

Gas Rate Impacts

Attachment 6

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			Decisions / Resolutions authorizing rate change
	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 %	
CARE Residential Customers										
Other Transportation Rate	379,377	1.33377	\$506,002	367,879	1.21403	\$446,616	(\$59,386)	-0.11974	-9.0%	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)			(\$52,980)	\$25,793			AL 5139-G
Total Average Rate		2.26365	\$759,347		2.20496	\$731,592	(\$27,755)	-0.05869	-2.6%	
Average Monthly Residential Gas Bill \$ (26 therms)		\$58.85			\$57.33					
GHG Climate Credit Per Customer		(\$67.03)			(\$46.26)					
Average Monthly Residential Gas Bill including the GHG Climate Credit \$ (See Note below)		\$53.27			\$53.47					
Average Monthly Residential Bill Increase or Decrease (\$)		(\$0.26)			\$0.21					
Average Monthly Residential Bill Increase or Decrease (%)		-0.5%			0.4%					
Non-CARE Residential Customers										
Other Transportation Rate	1,286,368	1.88242	\$2,421,485	1,297,851	1.74722	\$2,267,636	(\$153,849)	-0.13520	-7.2%	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)			(\$186,909)	\$80,188			AL 5139-G
Total Average Rate		2.87129	\$3,356,916		2.78396	\$3,333,100	(\$23,816)	-0.08733	-3.0%	
Average Monthly Residential Gas Bill \$ (31 therms)		\$89.01			\$86.30					
GHG Climate Credit Per Customer		(\$67.03)			(\$46.26)					
Average Monthly Residential Gas Bill including the GHG Climate Credit \$ (See Note below)		\$83.42			\$82.45					
Average Monthly Residential Bill Increase or Decrease (\$)		(\$0.39)			(\$0.98)					
Average Monthly Residential Bill Increase or Decrease (%)		0%			-1.2%					

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	Annual GT&S Revenue Requirements by Class and Service Under Adopted Methods from 2019 GT&S Rate Case And Incorporating Adopted GRC1 RRG Change by UCC				2023 Gas Transmission & Storage Cost Allocation and Rate Design			Change from GRC 1			% Change from GRC 1		
		1/1/2024	2024	2025	2026	9/1/2024	2025	2026	2024	2025	2026	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.

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

		<u>1/1/2024</u> <u>Present Rates -</u> <u>2023 GRC</u>	<u>9/1/2024</u> <u>GTS CARD</u>	<u>2025</u> <u>GTS CARD</u>	<u>2026</u> <u>GTS CARD</u>
<u>Redwood Path - Core</u>					
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
<u>Redwood Path - Noncore</u>					
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
<u>Baja Path - Noncore</u>					
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
<u>Silverado and Mission Paths</u>					
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.

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

		<u>1/1/2024 Present Rates -2023 GRC</u>	<u>9/1/2024</u>	<u>2025</u>	<u>2026</u>
			<u>GTS CARD</u>	<u>GTS CARD</u>	<u>GTS CARD</u>
<u>Redwood Path - Core</u>					
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
<u>Redwood Path - Noncore</u>					
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
<u>Baja Path - Noncore</u>					
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
<u>Silverado and Mission Paths</u>					
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.

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

		<u>1/1/2024</u> <u>Present</u> <u>Rates -2023</u> <u>GRC</u>	<u>9/1/20024</u>	<u>2025</u>	<u>2026</u>
			<u>GTS CARD</u>	<u>GTS CARD</u>	<u>GTS CARD</u>
<u>Redwood Path - Core</u>					
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
<u>Baja Path - Core</u>					
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
<u>Redwood Path - Noncore</u>					
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
<u>Baja Path - Noncore</u>					
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
<u>Silverado and Mission Paths</u>					
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.

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Table 6-12
Firm Backbone Transportation
Seasonal Rates (SFT) -- MFV Rate Design
On-System Transportation Service

		<u>1/1/2024 Present Rates -2023 GRC</u>	<u>9/1/2024</u>	<u>2025</u>	<u>2026</u>
			<u>GTS CARD</u>	<u>GTS CARD</u>	<u>GTS CARD</u>
<u>Redwood Path - Core</u>					
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
<u>Baja Path - Core</u>					
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
<u>Redwood Path - Noncore</u>					
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
<u>Baja Path - Noncore</u>					
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
<u>Silverado and Mission Paths</u>					
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.

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Table 6-13

**As-Available Backbone Transportation
On-System Transportation Service**

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

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

		1/1/2024 Present Rates -2023 GRC	9/1/2024	2025	2026
			GTS CARD	GTS CARD	GTS CARD
<u>SFV Rate Design</u>					
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
<u>MFV Rate Design</u>					
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 Contract)	0.8943	0.6715	0.7111	0.7590
<u>As-Available Service</u>					
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.

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

		<u>1/1/2024 Present Rates -2023 GRC</u>		<u>9/1/2024</u>	<u>2025</u>	<u>2026</u>
				<u>GTS CARD</u>	<u>GTS CARD</u>	<u>GTS CARD</u>
<u>SFV Rate Design</u>						
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.

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Table 6-16
Storage Service Rates

		1/1/2024 Present Rates - 2023 GRC	9/1/2024	2025		2026	
			GTS CARD	GTS CARD		GTS CARD	
			April	January	April	January	April
<u>Core Firm Storage (G-CFS)</u>							
Reservation Charge	(\$/dth/mo)	\$0.4931	\$0.4105	\$0.4134	\$0.4134	\$0.4276	\$0.4276
<u>Negotiated Firm Storage (G-NFS)</u>							
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
<u>Negotiated As-Available Storage (G-NAS) - Maximum Rate</u>							
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
<u>Market Center Services (Parking and Lending Services)</u>							
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.

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**Table 6-17
Local Transmission Rates
\$/dth**

Customer Groups	1/1/2024 Present Rates - 2023 GRC	9/1/2024	2025	2026
		GTS CARD	GTS CARD	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

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

		1/1/2024	9/1/2024	2025	2026
		Present Rates - 2023 GRC	GTS CARD	GTS CARD	GTS CARD
<u>G-EG / G-NT (\$/month)</u>					
	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
<u>Wholesale (\$/month)</u>					
	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

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**Table 6-19
Self Balancing Credit**

	<u>1/1/2024 Present Rates - 2023 GRC</u>	<u>9/1/2024 GTS CARD</u>	<u>2025 GTS CARD</u>	<u>2026 GTS CARD</u>
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	January 1, 2026		\$ Change	% Change
		September 1, 2025	January 1, 2026		
	BUNDLED—RETAIL CORE*				
1	Residential Non-CARE	\$2.871	\$2.784	(\$0.087)	-3.0%
2	Residential CARE	\$2.264	\$2.205	(\$0.059)	-2.6%
3	Small Commercial Non-CARE	\$2.034	\$1.943	(\$0.090)	-4.4%
4	Large Commercial	\$1.407	\$1.314	(\$0.092)	-6.6%
5	Uncompressed Core NGV	\$1.410	\$1.324	(\$0.086)	-6.1%
6	Compressed Core NGV	\$3.053	\$2.997	(\$0.055)	-1.8%
	TRANSPORT ONLY—RETAIL CORE				
7	Residential Non-CARE	\$2.404	\$2.276	(\$0.128)	-5.3%
8	Residential CARE	\$1.797	\$1.697	(\$0.100)	-5.5%
9	Small Commercial Non-CARE	\$1.612	\$1.480	(\$0.131)	-8.2%
10	Large Commercial	\$1.028	\$0.894	(\$0.133)	-13.0%
11	Uncompressed Core NGV	\$1.037	\$0.909	(\$0.128)	-12.3%
12	Compressed Core NGV	\$2.679	\$2.583	(\$0.097)	-3.6%
	TRANSPORT ONLY—RETAIL NONCORE (NONCOVERED ENTITIES)				
13	Industrial – Distribution	\$0.953	\$0.736	(\$0.217)	-22.7%
14	Industrial – Transmission	\$0.490	\$0.405	(\$0.085)	-17.4%
15	Industrial – Backbone	\$0.245	\$0.191	(\$0.053)	-21.8%
16	Uncompressed Noncore NGV – Distribution	\$0.862	\$0.656	(\$0.206)	-23.9%
17	Uncompressed Noncore NGV – Transmission	\$0.456	\$0.378	(\$0.078)	-17.1%
18	Electric Generation – Distribution/Transmission	\$0.410	\$0.344	(\$0.066)	-16.0%
19	Electric Generation – Backbone	\$0.177	\$0.139	(\$0.039)	-21.8%
	TRANSPORT ONLY—WHOLESALE				
27	Alpine Natural Gas (T)	\$0.265	\$0.262	(\$0.003)	-1.0%
28	Coalinga (T)	\$0.266	\$0.264	(\$0.002)	-0.9%
29	Island Energy (T)	\$0.283	\$0.284	\$0.001	0.2%
30	Palo Alto (T)	\$0.260	\$0.257	(\$0.004)	-1.4%
31	West Coast Gas – Castle (D)	\$0.717	\$0.577	(\$0.140)	-19.5%
32	West Coast Gas – Mather (D)	\$1.032	\$0.792	(\$0.241)	-23.3%
33	West Coast Gas – Mather (T)	\$0.268	\$0.266	(\$0.002)	-0.8%

* 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 \$0.0859 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 \$-0.00005 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 \$0.08595 (\$0.0859 minus \$-0.00005) per therm times their monthly billed volumes.

Attachment 9

Natural Gas GHG Tables

Table A: Forecast Revenue Requirement

Table C: GHG Allowance Proceeds

Table D: GHG Outreach and Administrative
Expense

Table E: Compliance Obligation Over Time

(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

Line	Description	2018		2019		2020		2021		2022		2023		2024		2025		2026		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	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 ₂ e/MMcf)	54.64		54.64		54.64		54.64		54.64		54.64		54.64		54.64		54.64		
6a	LUAF MTCO ₂ e _i (Line 4 * Line 6)	582,181		563,711		550,979		577,701		488,739		482,947		522,695		591,859		623,317		
7	Compliance for End Users excluding LUAF (MTCO ₂ e) (Line 3 * Line 6)	16,621,942		16,668,827		18,917,061		20,034,219		19,370,281		19,124,272		20,105,129		17,668,958		18,490,833		
8	Compliance Obligation for Company Facilities (MTCO ₂ e)	282,828		259,032		239,107		238,987		273,274		286,983		265,015		276,407		262,546		
9	Gross Compliance Obligation (MTCO ₂ e) (Line 6a + Line 7 + Line 8)	17,486,952		17,491,571		19,707,147		20,850,907		20,132,294		19,894,202		20,892,840		18,537,224		19,376,695		
10	Directly Allocated Allowances	(17,778,400)		(17,398,006)		(17,037,633)		(16,356,929)		(15,676,224)		(14,995,520)		(14,314,815)		(13,634,111)		(12,953,406)		
11	Percentage Consigned to Auction	40%		45%		50%		55%		60%		65%		70%		75%		80%		
12	Consigned Allowances (Line 10 * Line 11) (see Note 2)	7,111,360		7,829,103		8,518,816		8,996,310		9,405,734		9,747,088		10,020,370		10,225,583		10,362,724		
13	Net Compliance Obligation (MTCO ₂ e) (Line 9 + Line 10 + Line 12)	6,819,912		7,922,667		11,188,330		13,490,288		13,861,805		14,645,770		16,598,395		15,128,697		16,786,013		
14	Proxy GHG Allowance Price	\$ 15.55		\$ 16.33		\$ 17.78		\$ 17.96		\$ 26.58		\$ 29.07		\$ 39.62		\$ 37.58		\$ 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	\$ 323,889,604	\$ 513,316,293		
16	Interest*/Financing Costs (see Note 3 for 2025)	\$ 3,157,684	\$ 3,157,684	\$ 649,062	\$ 56,371	\$ 56,371	\$ 56,371	\$ (12,763)	\$ (12,763)	\$ 229,761	\$ 6,671,507	\$ 16,257,173	\$ 6,378,409	\$ 9,346,813	\$ 6,999,880	\$ 9,267,879	\$ 2,124,712	\$ 7,315,537		
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	\$ 2,646,096	\$ 4,181,790		
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	\$ 328,660,412	\$ 524,813,620		
19	Previous Years Cost Balancing Subaccount Balance			\$ 57,784,748		\$ (10,228,993)		\$ (24,373,171)		\$ (5,697,186)		\$ (48,934,474)		\$ (54,503,230)		\$ (150,135,553)		\$ (261,392,481)		
20	Revenue Requirement to be Included in Rates (Line 18 + Line 19)	\$ 107,471,856		\$ 188,891,678		\$ 191,368,254		\$ 221,151,764		\$ 367,818,589		\$ 398,315,713		\$ 620,903,273		\$ 434,103,019		\$ 263,421,139		
21	Covered Entity Rate Impact (\$/therm)	\$ 0.00185		\$ 0.00268		\$ 0.00219		\$ (0.00168)		\$ 0.00211		\$ 0.00168		\$ 0.00528		\$ 0.00497		\$ (0.00005)		
22	Non-Covered Entity Rate Impact (\$/therm)	\$ 0.02786		\$ 0.05049		\$ 0.05111		\$ 0.07198		\$ 0.10445		\$ 0.12055		\$ 0.18517		\$ 0.13280		\$ 0.08591		

CONFIDENTIAL INFORMATION

NOTES

- 1 Lines 1-9 of the 2025 Recorded/Forecast column includes January-November actuals and 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 \$7.3M for the forecasted 2026 gas greenhouse gas compliance instrument inventory costs.

Table C: GHG Allowance Proceeds

Line	Description	2018		2019		2020		2021		2022		2023		2024		2025		2026	
		Forecast	Recorded	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	Proxy GHG Allowance Price (\$/MT)	\$ 15.55		\$ 16.33		\$ 17.78		\$ 17.96		\$ 26.58		\$ 29.07		\$ 39.62		\$ 37.58		\$ 30.58	
2	Directly Allocated Allowances	17,778,400		17,398,006		17,037,633		16,356,929		15,676,224		14,995,520		14,314,815		13,634,111		(12,953,406)	
3	Percentage Consigned to Auction	40%		45%		50%		55%		60%		65%		70%		75%		80%	
4	Consigned Allowances	7,111,360		7,829,103		8,518,816		8,996,310		9,405,734		9,747,088		10,020,370		10,225,583		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)	\$ (286,878,731)	\$ (316,892,100)	
6	Previous Year's Revenue Balancing Subaccount Balance																		
7	Interest*		\$ (3,275,532)	\$ 142,668	\$ 552,135	\$ (6,251,649)	\$ 63,922	\$ 16,328,166	\$ 15,463	\$ (38,167,535)	\$ 369,446	\$ (19,870,277)	\$ 3,173,355	\$ (37,366,944)	\$ (37,387,055)	\$ 43,534,155	\$ 100,552,560	\$ 100,552,560	
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)	\$ (180,356,371)	\$ (216,339,540)	
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)	\$ (2,713,462)	\$ (3,808,218)	
9b	SB 1477 Compliance Costs					21,170,000		21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	21,170,000	
9c	RNG Incentive Costs									8,468,000	8,468,000	8,468,000	8,468,000	8,468,000	8,468,000	8,468,000	8,468,000	8,468,000	
9d	Bio-SNG Pilot Costs***									16,936,000	16,936,000	16,936,000	16,936,000	16,936,000	16,936,000	16,936,000	16,936,000	16,936,000	
9e	Self-Generation Incentive Program (SGIP) Heat Pump Water Heater (HPWH) Incentive Costs																		
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)	\$ (183,069,833)	\$ (239,888,952)	
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			5,061,931		5,070,453		5,094,698		5,113,609		5,125,047		5,152,774		5,159,778		5,185,741	
13	Per Household California Climate Credit (\$) (Line 10 / Line 11)			(25.45)		(27.18)		(24.62)		(47.90)		(52.78)		(85.40)		(67.03)		(46.26)	

NOTES

1 Year 2025 Recorded: Represents the allowances proceeds in 2025 through November 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 \$2,805,194.

Table D: GHG Outreach and Administrative Expenses

Line	Description	2018		2019		2020		2021		2022	
		Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	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 ₂ e)	17,251,614	17,987,142	18,326,658	18,628,686	17,880,395	18,317,382	18,369,895	18,711,182	16,925,593	NA	NA
Company Facility Compliance Obligation (MTCO ₂ e)	253,236	221,111	242,975	298,857	277,990	284,112	232,944	312,165	242,559	NA	NA

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 AMOL PATEL
SEEKING CONFIDENTIAL TREATMENT
FOR CERTAIN DATA AND INFORMATION
CONTAINED IN ADVICE 5160-G**

I, Amol Patel, declare:

1. I am Director of 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 5160-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 December 22, 2025, at Oakland, California.

/s/

Amol Patel

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 5160-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:			
<p>Atch 9 – Table A, lines 6-14 and 19-20 - recorded data</p> <p>Atch 9 – Table B, all data</p> <p>Atch 9 – Table C, lines 1-4, and 12-13 - recorded data</p> <p>Atch 9 – GHG Procurement Limits, all data</p>	<p><i>D.14-10-033, Attachment A</i></p> <p><i>Public Utilities Code §454.5(g)</i></p> <p><i>D.15-10-032</i></p>	<p>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.</p>	<p align="center">Indefinite</p>
<p>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</p> <p>Atch 9 – Table B, Tab C1), column J, all data</p>	<p><i>D. 14-10-033, Attachment A</i></p> <p><i>Public Utilities Code §454.5(g)</i></p>	<p>The information is ARB Confidential and is not to be distributed to market participants or their reviewing representatives.</p> <p>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.</p>	<p align="center">Indefinite</p>

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

AT&T	Ellison Schneider & Harris LLP	Pacific Gas and Electric Company
Albion Power Company		Peninsula Clean Energy
Alta Power Group, LLC	Electrical Power Systems, Inc. Fresno	Pioneer Community Energy
Anderson & Poole	Engie North America	Public Advocates Office
BART	Engineers and Scientists of California	Redwood Coast Energy Authority
Ava Community Energy		Regulatory & Cogeneration Service, Inc.
BART		Resource Innovations
Buchalter	GenOn Energy, Inc.	Rockpoint Gas Storage
Barkovich & Yap, Inc.	Green Power Institute	
Biering & Brown LLP		
Braun Blaising Smith Wynne, P.C.	Hanna & Morton LLP	San Diego Gas & Electric Company
		San Jose Clean Energy
		SPURR
California Community Choice Association	ICF consulting	
California Cotton Ginners & Growers Association	iCommLaw	Sempra Utilities
California Energy Commission	International Power Technology	Sierra Telephone Company, Inc.
California Hub for Energy Efficiency	Intertie	Southern California Edison Company
California Alternative Energy and Advanced Transportation Financing Authority	Intestate Gas Services, Inc.	Southern California Gas Company
California Public Utilities Commission		Spark Energy
Calpine	Kaplan Kirsch LLP	Sun Light & Power
Cameron-Daniel, P.C.	Kelly Group	Sunshine Design
Casner, Steve	Ken Bohn Consulting	Stoel Rives LLP
Center for Biological Diversity	Keyes & Fox LLP	
Chevron Pipeline and Power	Leviton Manufacturing Co., Inc.	Tecogen, Inc.
	Los Angeles County Integrated	TerraVerde Renewable Partners
		Tiger Natural Gas, Inc.
Clean Power Research	Waste Management Task Force	
Coast Economic Consulting		
Commercial Energy	MRW & Associates	Utility Cost Management
Crossborder Energy	Manatt Phelps Phillips	
Crown Road Energy, LLC	Marin Energy Authority	Water and Energy Consulting
	McClintock IP	
	McKenzie & Associates	
Davis Wright Tremaine LLP	Modesto Irrigation District	
Day Carter Murphy	NLine Energy Inc.	Yep Energy
Dept of General Services	NOSSAMAN LLP	
Douglass & Liddell	NRG Energy Inc.	
Downey Brand LLP		
	OnGrid Solar	