Pacific Gas and Electric Company

Jennifer Kalafut
Director
Regulatory Relations

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

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Advice 5281-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, 2027**

Purpose

Pacific Gas and Electric Company (PG&E) submits this Annual Gas True-Up (AGT) of gas transportation balancing accounts to amortize account balances in core and noncore gas transportation rates effective January 1, 2027. This advice letter also provides a *preliminary* estimate of projected gas transportation and Public Purpose Program (PPP) Surcharge revenues (submitted October 30 in a separate Tier 2 advice letter) authorized by or currently pending before and expected to be authorized by the California Public Utilities Commission (Commission or CPUC) for rates effective January 1, 2027.

Consistent with prior years, this AGT advice letter does not include 2027 core gas procurement-related revenue requirement changes, which will be submitted in PG&E's monthly core procurement advice letter in late December 2026.

PG&E requests approval of this Tier 2 advice letter by November 30, 2026, with an effective date of January 1, 2027. PG&E will submit a separate Tier 1 advice letter in late December consolidating all final authorized revenue requirements and updated forecast end-of-year gas transportation balancing accounts for rates effective January 1, 2027.

Overview of Preliminary AGT

PG&E's preliminary estimate of its 2027 gas transportation revenue requirements is $5,907 million, which is a $212 million increase compared to present rates. Table 1 summarizes the major components of PG&E's 2027 gas transportation revenue requirements.

Table 1 Proposed Gas Transportation Revenue Requirements Effective January 1, 2027 ($ millions)[1]			
Description	**Currently in Rates**	**Proposed**	**Change**
End-Use Gas Transportation	$5,040	$5,334	$294
Storage and Backbone Unbundled Costs	$263	$263	$0
Gas PPP Surcharges [2]	$393	$310	($82)
Total Gas Transportation Revenue Requirements	**$5,696**	**$5,907**	**$212**

Attachment 1 summarizes the proposed 2027 gas transportation revenue requirements. Attachment 2 summarizes the forecast December 31, 2026 balances for gas transportation balancing accounts using recorded balances through September 30, 2026 and a forecast of activity through December 31, 2026. The total December 31, 2026 gas transportation balancing account balances are projected to be undercollected by $312 million, as shown in Attachment 1, line 1, and Attachment 2, line 27. This represents a $204 million increase in the gas transportation balancing account undercollections from those currently amortized in gas transportation rates. Finally, Attachments 3 through 7 provide illustrative rates and surcharges resulting from the amounts summarized in Attachments 1 and 2.

Background

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

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

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[1] This table does not include 2027 gas procurement-related revenue requirement changes, which will be submitted in PG&E's monthly core procurement advice letter in late December 2026. Totals may not tie due to rounding.

[2] Submitted for Commission approval in Advice 5280-G, which was submitted on October 30, 2026.

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

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

1) Forecasting the December 31, 2026 balance for each gas transportation balancing and memorandum account to be updated in the AGT based on the September 30, 2026 recorded balances plus a forecast of costs and revenues, including interest, through December 31, 2026; and

2) Calculating the customer class charge components by dividing the forecasted December 31, 2026 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 2027 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, 2027.

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, 2026 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 $320.6 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 $263.0 million undercollection in the Distribution Cost subaccount; and

(ii) A forecasted $57.5 million undercollection in the Core Cost subaccount. The balance includes the core portion of the Concurrent Application System Balancing Account (credit of $136 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 $28.7 million net overcollection in the NCA, excluding the AB 32 Cost of Implementation Fee Noncore subaccount, which is described separately below. The net overcollection in the NCA results from:

(i) A forecasted $10.4 million overcollection in the Noncore subaccount. This includes $866 thousand related to the 2011-2014 Gas Transmission and Storage Capital Expenditures and the 2027 General Rate Case Interim Rate Relief allocated to Noncore Storage Customers as authorized in D.22-07-007. The balance also includes the noncore portion of the Concurrent Application System Balancing Account (credit of $196 thousand).

(ii) A forecasted $2.3 million overcollection in the LT subaccount; and

(iii) A forecasted $16.0 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 $13.2 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 $230 thousand undercollection in the CBFBA. The CBFBA balance is included in the rate component of the Core Cost subaccount of the CFCA.

Hazardous Substance Mechanism (HSM) - (Attachment 2, Line 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.[4] This AGT includes a $126.3 million balance for collection in the HSCRA. Once allocated,

[4] See also gas Preliminary Statement Part AN.

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 $409 thousand 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. PG&E does not expect that the CEEIA will have a balance on December 31, 2026. Should the CEEIA have a balance, it will be 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.[5]

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 $674 thousand overcollected balance in the CSITPMA, and will be returned in the CSITPMA rate component.

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

[5] D.19-10-036, p.71.

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 ($3.6 million adjustment)[6];
- Adjustment for Non-Wildfire Self Insurance ($10 million credit – the offsetting $10 million charge is reflected in the gas distribution revenue requirement);
- Adopted 2026 Cost of Capital ($31.7 million); and
- Risk Transfer Balancing Account ($1.5 million credit)

PG&E forecasts that the AMCDOP will have a $23.8 million undercollected balance on December 31, 2026. This includes a $16.2 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.[7] The remaining balance of $7.6 million has been allocated to all end use customers.

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

The NTBA-G was established by Advice Letter 2891-G, effective June 2008, to record the core customer share of revenues net of costs and income taxes associated with new Non-Tariffed Products and Services (NTP&S), pursuant to CPUC Affiliate Transaction Rule VII. In 2024, PG&E had one program, the Mover Services program, whose activity was recorded to the NTBA. The program was discontinued at the end of 2024. As detailed in Gas Preliminary Statement Part BT, If the balance at the end of the year for any product or service category is undercollected, no transfer will be made for that product or service category, and the balance for that product or service category will be reset to zero at the beginning of the year[8]. PG&E does not expect the NTBA-G to have a balance on December 31, 2026, therefore no transfer will be made.

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

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

amount in excess of the CARE discount. PG&E forecasts a $1.8 million balance in the gas PIPP balancing account. The balance in this account is recovered through the Core Cost subaccount of the CFCA and the Noncore subaccount of the NCA on an equal-cents-per-therm basis.

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

The purpose of the Santa Nella Balancing Account-G (SNBA-G) is to track and record the costs to install a new direct-metered gas system to convert the gas master-meter to direct service in the Santa Nella community pursuant to Decision (D.) 23-04-057. These costs will include both "to-the-meter" and "behind-the-meter" costs. PG&E forecasts a $362 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 18)

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,[9] "to continue to use the Distribution subaccount of the NERBA through 2022, i.e., the subaccount would be kept open beyond 2019 for the sole purpose of tracking BP 21 costs. The costs to be recorded in the balancing account would include all leak repair costs for below ground Grade 3 leak repairs required to comply with the Commission's direction following review of the 2018-2019 Grade 3 leak repair program pursuant to Res. G 3538." The Commission issued a Decision (D.) 20-12-005 in PG&E's 2020 GRC approving the continuation of the NERBA.

PG&E forecasts a $1.2 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 19)

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

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

31, 2026. 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 21)

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 $14.6 million overcollection[10] in the Backbone subaccount of the GTSRSM which will be returned to all end use customers.

(ii) The Local Transmission subaccount records the customer portion (75%) of the difference between A) the adopted noncore local transmission revenue requirement and B) recorded local transmission revenues. Whether the difference is an over-collection or an under-collection, the difference is to be shared 75% to customers (net recorded to the subaccount) and 25% to shareholders (not recorded to the subaccount). PG&E forecasts a $12.4 million undercollection[11] 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

[10] Balance as of September 30, 2026. PG&E will update for the November recorded balance in the Supplemental AGT filed in December 2026.

[11] Balance as of September 30, 2026. PG&E will update for the November recorded balance in the Supplemental AGT filed in December 2026.

Transmission subaccount of the NCA. The distribution of the balances will each be 50% to core and 50% to noncore customers.[12]

Risk Transfer Balancing Account (RTBA) – (Attachment 2, Line 22)

Per D.23-11-069, as modified by D.25-03-008, for non-wildfire liability insurance commercial policies if annual incurred costs are less than PG&E's forecast, PG&E will return to ratepayers the difference between the amount collected and amount incurred. For the years 2025 and 2026 PG&E forecasts a gas and electric overcollection of $11.5 million in the RTBA for non-wildfire liability insurance commercial policies, of which $2.8 million is attributable to gas distribution. The gas distribution portion of the overcollected RTBA balance is included in the rate component of the Distribution subaccounts of the CFCA and NCA. The gas transmission portion of the overcollected balance of $1.5 million is recorded to the Adjustment Mechanism for Costs Determined in Other Proceedings as noted above.

Residential Uncollectible Balancing Account – Gas (RUBA) – (Attachment 2, Line 23)

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 $64.4 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.

[12] 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 23)

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 $737 thousand 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.

GRC Balancing Accounts (Attachment 2, Line 24)

As authorized by Decision 23-11-069, 2023 General Rate Case (GRC) Decision, PG&E is truing up the balances in the eight accounts shown in the table below[13]. These accounts track actual expenses or capital-related revenue requirements incurred up to amounts authorized in the 2023 GRC cycle (2023 through 2026). The true-up of the balances is in compliance with D.23-11-069, and as further detailed and approved in AL 4835-G. Below are the accounts and their forecasted balances through December 31, 2026:

Balancing Account	Balance ($000's)	Non Local Transmissio	Local Transmissio	Distribution
Transmission Integrity Management Program Balancing Account (TIMPBA)	$ (40,649)	$ (2,127)	$ (38,521)	
Gas Transmission R&D Balancing Account (GRDDBA)	$ (15,795)	$ (5,528)	$ (10,267)	
Gas Distribution R&D Balancing Account (GRDDBA)	$ (16,364)			$ (16,364)
Internal Corrosion Balancing Account (ICBA)	$ (12,000)	$ 1,708	$ (13,708)	
Alternative Energy Program Balancing Account (AEPBA)	$ (124,215)			$ (124,215)
In-Line Inspection Balancing Account (ILIBA)	$ -			
Gas Distribution New Business Balancing Account (GDNBBA)	$ -			
Gas Transmission New Business Balancing Account (GTNBBA)	$ -			
Total	**$ (209,023)**	**$ (5,947)**	**$ (62,496)**	**$ (140,579)**

This AGT includes a forecast $5.9 million overcollected balance in the Non-Local Transmission (LT) subaccounts. The balances are recovered through the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The AGT also includes a forecast $62.5 million overcollected balance in the LT Subaccounts. The balances are recovered through the Core Cost Subaccount of the CFCA and the LT subaccount of the NCA. The AGT also includes a forecast $140.6 million overcollected balance in the Distribution Subaccounts. The balances are recovered through the Distribution Subaccounts of the CFCA and NCA.

[13] The balances in the In-Line Inspection Balancing Account and the Gas Transmission and Distribution New Business Balancing Accounts are forecast to be overspent and therefore there is no true-up.

Mobile Home Park Balancing Account – Gas (MHPBA) – (Attachment 2, Line 25)

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 $29.7 million undercollected balance in the MHPBA. The balance is recovered through the Distribution Subaccounts of the CFCA and NCA.

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

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

Revenue Fees and Uncollectible (RF&U)

Decision 23-11-069 adopted PG&E's methodology to forecast the uncollectible factor to be revised annually by advice letter submittal using a 10-year rolling average based on updated historical data. On October 10, 2025, PG&E filed Advice Letter 5128-G, updating its 2026 Uncollectibles factor, using historical recorded data. Pending approval of PG&E's 2027 General Rate Case, PG&E has continued to apply the uncollectibles factor authorized in Advice Letter 5128-G.

Amortization of the 2023 Wildfire Mitigation and Catastrophic Events (WMCE) (D. 26-02-004)

On December 1, 2023, PG&E submitted its 2023 WMCE Application requesting recovery of $2.1 billion for costs PG&E incurred primarily in 2022 for wildfire mitigation activities and catastrophic event response. On September 12, 2024, the CPUC approved recovery of interim rate relief of $943.9 million which was implemented into electric distribution rates October 1, 2024. On June 2, 2025, PG&E, The Utility Reform Network (TURN), Cal Advocates, and Small Business Utility Advocates (SBUA) submitted an all party settlement agreement resolving disputed issues regarding costs, except for the VMBA.

On February 5, 2026, the CPUC voted to adopt D.26-02-004. The Decision authorizes PG&E to recover $1.607 billion in RRQ for costs presented in the 2023 WMCE. PG&E implemented the authorized revenue requirement, amortized over a 12-month period, on March 1, 2026 in Advice 5184-G.

D.26-02-004 provided PG&E the flexibility to extend the amortization period of the authorized revenue requirement so that the timing of when the 2023 WMCE is

removed from rates coincides with a scheduled rate change.[14] This flexibility was intended to allow PG&E to extend the amortization period in a future rate change, once 2027 rate changes were better known, to allow for fewer rate changes impacting customers throughout the year in 2027.

PG&E does not currently have a gas transportation rate change planned for March 2027, so in this advice letter PG&E is extending the amortization period for the remaining revenue requirement through the end of 2027.

As of January 1, 2027, the authorized 2023 WMCE revenue requirement will have been effective in rates for 10 months out of the total authorized 12 months, meaning that approximately 83 percent of the amortization period will be complete. To extend the amortization period so that the timing of when the authorized revenue requirement is collected, and subsequently removed from rates, aligns with the January 1, 2028 rate change, PG&E has lowered the revenue requirement effective in rates down to $3.3 million, which represents the remaining 17 percent of the authorized revenue requirement.

CPUC Fee

The CPUC issued Draft Resolution M-4884, proposes no change to the current CPUC fee. The Resolution is scheduled to be voted on no later than the December 17th CPUC Voting Meeting.

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, 2026, PG&E filed Advice Letter 5266-G/7994-E to detail the revenue requirement changes associated with the CSO closure savings versus the 2026 imputed adopted amounts for the same period. The advice letter detailed an additional $6.7 million in savings, of which 45 percent is allocated to gas customers. This Advice Letter includes PG&E's filed gas allocation of $3 million in gas distribution rates. If approval is not received by December 17, 2026, PG&E will remove the revenue requirements associated with the CSO office closures advice letter from the final AGT filing in December.

[14] D.26-02-004 OP7 granted recovery "over a period of at least 12-months for operations and maintenance expense."

Self-Generation Incentive Program Refund (Advice Letter 5195-G)

On March 31, 2026, PG&E filed Advice Letter 5195-G in compliance with D.21-12-31, Ordering Paragraph (OP) 1, sub-parts (e) and (f), D.24-03-071, OP 10, and D.25-12-003, OP 2. As required by those decisions, the advice letter provided updates on the 2026 SGIP budget, including all required budget categories, forfeited funds, and accrued interest. As part of the update, PG&E proposed to refund $31.2 million in gas and electric customer funds in 2027, of which 18 percent is allocated to gas customers[15]. This advice letter includes the approved gas SGIP refund of $5.6 million.

Sale of the Pleasant Creek Gas Natural Gas Storage (PCGS) Facility (D.25-04-032)

On July 18, 2023, PG&E filed Application (A.) 23-07-007 requesting that the Commission authorize the sale by PG&E of the PCGS as set forth in the Sale Agreement for the Pleasant Creek Gas Storage Field (PSA), dated March 28, 2023. In its Prepared Testimony, PG&E proposed a return to customers an estimated $11.6 million calculated by netting the estimated loss on sale with the collected and forecast decommissioning accruals.[16]

On April 24, 2025, the Commission adopted D.25-04-032, which authorized the sale of the PCGS and approved PG&E's proposed ratemaking. OP 14 of D.25-04-032 ordered PG&E to submit a Tier 2 advice letter within 75 days following closing of the sale to adjust the estimated $11.6 million financial benefit of the sale, identified in D.23-11-069. PG&E interprets OP 14 of D.25-04-032 to update and supersede OP 51 of D.23-11-069, such that a Tier 2 advice letter is the appropriate procedural method for making the required financial adjustment following the closing of the PCGS sale authorized by D.25-04-032.

On July 8, 2026, PG&E filed Advice Letter 5233-G, detailing the final financial benefit from the PCGS sale of $14.9 million. The final financial benefit is higher than the estimated amount in the Application because PCGS's depreciable properties were fully depreciated at the time of sale compared to having a remaining amount to depreciate when the Application was filed in 2023. This advice letter includes the approved credit of $14.9 million for the PCGS sale.

Wildfire Gas and Safety Costs (WGSC) (A.23-06-008)

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

[15] The Commission approved Advice Letter 5195-G on July 13, 2026.

[16] Joint Application of PG&E, Pleasant Creek LLC, and eCORP Natural Gas Storage Holdings, LLC for Approval of the Sale of the PCGS Filed Under Public Utilities Code Section 851, Transfer of Certificate of Public Convenience and Necessity, and Designation as an Independent Storage Provider, Chapter 4 "Ratemaking", page 4-1, lines 8-10.

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 collected the $101.4 million in Track 1 and Track 2 WGSC interim rate relief as of December 31, 2025. On September 22, 2026, the CPUC issued a decision extending the statutory deadline in this proceeding to March 31, 2027.[17]

On September 18, 2026 the Commission issued a Proposed Decision on the reasonableness of the costs included in Track 1 of the WGSC Application. The Proposed Decision is expected to be voted on at the November 19, 2026 Commission meeting.[18] This Advice Letter includes the residual 25 percent of PG&E's gas filed request for Track 2 WGSC and the residual amount from the Proposed Decision for Track 1. Together, these amounts, including interest, total $2.8 million in gas distribution costs and $35.1 million in gas transmission costs[19]. If the Final Decisions authorizes a revenue requirement for these costs below the $516 million collected through interim rate recovery, PG&E would refund the difference to customers, with interest. If approval is not received in Track 1 or Track 2 WGSC, PG&E will remove the revenue requirements associated with the WGSC from the final AGT filing in December.

2027 General Rate Case (A.25-05-009)

On May 15, 2025, PG&E filed its 2027 General Rate Case Phase 1 Application (A.25-05-009) requesting authorization to, among other things, recover revenue requirements for the period 2027 to 2030 beginning January 1, 2027. On July 31, 2025, the Assigned Administrative Law Judges issued a revised schedule that provides for a final decision on PG&E's 2027 GRC Phase 1 Application in Q2 2027. Given a final decision on PG&E's 2027 GRC Phase 1 Application will not be issued in time for the January 1 AGT rate change PG&E has included the 2026 authorized base revenue requirements for its Gas Distribution (GD) and Gas Transmission & Storage (GT&S) functions from the 2023 GRC (D.23-11-069). In addition, PG&E is including the 2026 gas authorized capital revenue requirements associated with the Oakland General Office Petition for Modification (D.24-08-009) and Gas Advanced Metering

[17] See D.26-09-059.

[18] Should the Proposed Decision be approved at the November 19, 2026 Commission meeting, PG&E intends to implement the approved 2020 – 2022 revenue requirements into rates through the AGT on January 1, 2027.

[19] The residual Track 1 WGSC, plus interest, in the proposed decision is $2.8 million in gas distribution costs and $1.3 million in gas transmission costs.

Infrastructure Replacement proceeding (D.25-12-029) which are expected to be incorporated into the 2027 GRC upon issuance of a final decision.[20] The GD and GT&S functional revenue requirements for 2027 will be trued up in the General Rate Case Memorandum Account following a final decision in PG&E's 2027 General Rate Case.

2027 General Rate Case Interim Rate Relief (A.25-05-009)

On May 7, 2026, PG&E filed a motion requesting that the Commission authorize interim rate recovery (IRR Motion) for its Test Year (TY) 2027 GRC, pursuant to Public Utilities Code §§ 451 and 701. PG&E requested interim authorization to recover 55, 75, or 85 percent of its requested combined total $1.188 billion revenue requirement increase for TY 2027, beginning January 1, 2027, to remain in effect until implementation of a final decision. On October 7, 2026, PG&E filed its Opening Brief in the 2027 GRC, updating its revenue requirement forecast. PG&E's revised TY 2027 combined revenue requirement increase for TY 2027 is $885 million. On September 23, 2026, the Commission issued a proposed decision, authorizing PG&E to recover no more than $456 million on an interim basis beginning January 1, 2027 to remain in effect until a final decision is implemented. Specifically, Ordering Paragraph 1 states:

Pacific Gas and Electric Company is authorized to recover, on an interim rate basis, no more than $456 million in revenue requirement, beginning January 1, 2027, to remain in effect until a final decision is implemented. This comprises an increase of $397 million for Electric Distribution and $146 million for Electric Generation, and a reduction of revenue requirement of $54 million for Gas Distribution, and $33 million for Gas Transmission & Storage.

This Advice Letter includes the proposed gas revenue requirement decrease of $54 million in gas distribution costs and a decrease of $33 million for gas transmission. If approval is not received by December 17, 2026, PG&E will remove the revenue requirement associated with 2027 GRC IRR from the final AGT filing in December.

2011-2014 Gas Transmission & Storage Capital Expenditures Amortization and Recovery of Interest (D.22-07-007)

On July 14, 2022, the CPUC issued D. 22-07-007, approving a Settlement Agreement authorizing PG&E to recover $356.3 million of Gas Transmission & Storage (GT&S) capital expenditures incurred by PG&E during the period 2011-2014[21]. Under the approved Settlement Agreement the parties agreed that the 2015-2021 revenue requirement of $313.3 million would be recovered over a 60-month period while the 2022 revenue requirement of $43.0 million would be recovered over a 12-month

[20] See 2027 GRC Supplemental Testimony Exhibit 10, Chapter 14S, Table 14S-1, page 14-3.
[21] D.22-07-007, Appendix A, Section 3.2, p. A-2.

period through the AGT advice filing or the next available rate change after January 1, 2022, as soon as practicable following issuance of the final decision[22].

To date PG&E has implemented this approved cost recovery process, starting on August 1, 2022 in Advice Letter 4639-G. Recovery of the $313.3 million is scheduled to conclude on July 31, 2027. To help smooth customer rates and minimize the number of rate changes during 2027, PG&E proposes extending recovery of the remaining balance over the full year in 2027, rather than concluding recovery in July. In this Advice Letter, PG&E is reflecting the recovery of the residual revenues of $36.6 million[23] over 12 months in 2027. If not approved, PG&E will include the authorized $62.7 million in gas transmission rates, with recovery ending on July 31, 2027.

In addition, on October 16, 2026, PG&E filed Advice Letter 5274-G, seeking recovery of the $33.7 million in accrued interest associated with the 2011-2014 GT&S Capital Expenditures. This Advice Letter includes PG&E's filed request of $33.7 million in Gas Transmission accrued interest. If approval is not received by December 17, 2026, PG&E will remove the interest associated with GT&S Capital Expenditures from the final AGT filing in December.

Billing Modernization Initiative (A.24-10-014)

On October 23, 2024, PG&E filed the Billing Modernization Initiative (BMI) Application (A.24-10-014) requesting funding for 2023-2030 for upgrading and replacing its billing systems. PG&E's current billing systems require upgrades to meet growing customer needs, support new program offerings, and continue to meet regulatory requirements and expectations. On July 9, 2026, PG&E submitted a Motion on behalf of itself and the Joint Community Choice Aggregators requesting Commission review and approval of a partial Settlement Agreement.

This Advice Letter includes PG&E's filed request updated to reflect the partial Settlement Agreement of $26.3 million in gas distribution costs and $12.5 million in Gas Transmission costs. If approval is not received by December 17, 2026, PG&E will remove the revenue requirements associated with Billing Modernization Initiative Proceeding from the final AGT filing in December.

Kincade and Dixie AB1054 Wildfire Cost Review and Recovery Proceeding (A.25-11-001)

On November 14, 2025 PG&E submitted the Kincade and Dixie AB1054 Wildfire Cost Review and Recovery Proceeding (A.25-11-001) that involves the presumption of prudence enacted by the Legislature as part of the AB 1054 framework. PG&E's

[22] D.22-07-007, Appendix A, Section 3.3, p. A-2.

[23] The $36.6 million represents the residual seven twelfths of the authorized revenue requirement of $62.7 million. ($62.7/12*7=$36.6)

Application includes review of $674 million paid by the Wildfire Fund, through September 30, 2025. In addition, PG&E's application seeks recovery from customers of approximately $1.59 billion of WEMA costs and $314 million of CEMA costs. The scoping memo anticipates a Proposed Decision by November 2026.

This Advice Letter includes PG&E's filed request of $76.3 million in gas distribution costs and $25.9 million in Gas Transmission costs. If approval is not received by December 17, 2026, PG&E will remove the revenue requirements associated with Kincaid and Dixie Wildfire Cost Review and Recovery Proceeding from the final AGT filing in December.

StanPac Application (A.25-12-014)

On December 18, 2025, PG&E filed the *Joint Application of PG&E and Standard Pacific Gas Line Incorporated (StanPac) for Approval of the Sale of Gas Transmission Pipeline Facilities, Authorization to Enter into Inter-utility Service Agreement and Related Transportation Service Agreement, and Authorization to Acquire StanPac Stock.* This Advice Letter includes PG&E's filed request of $893 thousand in Gas Transmission costs. If approval is not received by December 17, 2026, PG&E will remove the revenue requirements associated with the StanPac Application from the final AGT filing in December.

Hydrogen Demonstration Project Application (A. 22-09-006)

On March 1, 2024, PG&E, together with SoCalGas, SDG&E, and Southwest Gas, filed Hydrogen Demonstration Projects Amended Application (A.22-09-006). As part of the application, PG&E requested $94.2 million in funding for the 2027-2036 period to design, construct, and operate a closed-loop pipeline system. The pilot project is intended to evaluate the safe blending of hydrogen with natural gas at concentrations of up to 20% by volume. This Advice Letter includes PG&E's filed request for 2027 of $3.0 million in Gas Transmission costs. If approval is not received by December 17, 2026, PG&E will remove the revenue requirements associated with the Hydrogen Demonstration Project Application from the final AGT filing in December.

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

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

PG&E's 2027 forecasted greenhouse gas compliance and operational costs total $550.7 million, including RF&U.[24] The forecasted 2027 GHG proceeds of $366.9 million, including RF&U,[25] will be distributed to residential customers[26] on their February 2027 bills[27]. PG&E has included Tables A-E as required by D.15-10-032 and D.18-03-017, in Attachment 8 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. 22-04-036, Decision Establishing Heat Pump and Water Heater Program Requirements, PG&E has included a credit of $2 million, including interest, as part of the GHG Proceeds for the refund of unspent funds from the program[28].

Additionally, in accordance with the 2020 GRC Settlement Agreement,[29] as adopted in Decision 20-12-005, PG&E requests approval to recover $2.6 million for the forecasted 2027 gas GHG compliance instrument inventory costs. These costs are included in the forecasted 2027 gas GHG costs noted above.

Gas Public Purpose Program Authorized Funding

This AGT incorporates gas PPP surcharge changes that were submitted in Advice 5280-G on October 30, 2026. 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 $160.6 million for EE, ESA, CARE administrative expenses, RD&D, and BOE administrative costs. This represents a $56.2 million decrease from 2026;

[24] Includes $87.3 million forecasted overcollection from 2026.
[25] Includes $4.4 million forecasted undercollection from 2026.
[26] 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.
[27] Decision 26-04-036, Ordering Paragraph 3.
[28] See D.22-04-036, Ordering Paragraph 10.
[29] See Settlement Agreement Section 2.9.4.1, Working Cash.

2) Amortization over 12 months of forecasted December 31, 2026, balances in the PPP surcharge balancing accounts totaling a $27.4 million overcollection. This represents a $1.0 million decrease from 2026; and

3) A projected 2027 CARE revenue shortfall of $177.2 million, which represents a $25.3 million decrease from the forecasted 2026 CARE customer discount. This shortfall is included in the PPP-CARE portion of the gas PPP surcharge rates for 2027 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%)[30] and applied that percentage to the current adopted gas base revenue requirement effective January 1, 2027. PG&E then applied the resulting $115.7 million shortfall to be re-allocated to the residential customer class under Cal Advocates method.[31] PG&E will update the calculation of the shortfall in the December supplemental AGT submittal.

Confidentiality

Per GO 66-C, Section 583 of the Public Utilities Code, and D. 15-10-032, specific values in Attachment 8 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 November 19, 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:

Jennifer Kalafut
Director, Regulatory Relations
E-mail: PGETariffs@pge.com

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

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

Effective Date

PG&E requests that this Tier 2 submittal be approved within 30 days of submittal (by November 30, 2026), with an effective date of January 1, 2027.

As noted above, illustrative average rates are shown on Attachments 3 through 5 of this submittal. PG&E will submit final rates and preliminary statement changes in a separate December 2026 advice letter that will consolidate all year-end gas transportation rate changes authorized to be effective on January 1, 2027.[32] Changes to core gas transportation rates will be incorporated into the monthly core procurement advice submittal for rates effective January 1, 2027.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list A.17-09-006, R.02-10-001, A.21-06-021, A.25-05-009, A.20-09-018, A.22-04-008, A.23-06-008, A.23-12-001, A. 24-11-009, A.25-11-001, A.23-07-007, A.24-10-014, A. 22-09-006, A.25-12-014, R.14-03-003, A.25-03-010, A.22-04-016 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/
Jennifer Kalafut
Director, Regulatory Relations
CPUC Communications

[32] The advice letter for monthly core gas procurement rates will be submitted in a separate advice letter in December 2026.

Attachments

Attachment 1: 2027 Revenue Requirements
Attachment 1A: 2027 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: Executive Summary of Rates
Attachment 8: Natural Gas GHG Tables
Public Attachment 8:
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 8:
Table B: Recorded GHG Costs
PG&E's 2027 Natural Gas GHG Limit
Attachment 9: Confidentiality Declaration

cc: 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)
2027 General Rate Case (A.25-05-009) (Public Version)
San Francisco General Office Sale (A. 20-09-018) (Public Version)
2023 Cost of Capital (A.22-04-008) (Public Version)
Wildfire Gas Safety Costs (A.23-06-008) (Public Version)
2023 Wildfire Mitigation and Catastrophic Events (A.23-12-001) (Public Version)
2024 Wildfire Mitigation and Catastrophic Events (A. 24-11-009) (Public Version)
Kincade and Dixie AB1054 Wildfire Cost Review and Recovery Proceeding (A.25-11-001) (Public Version)
Pleasant Creek Gas Natural Gas Storage Facility (A.23-07-007) (Public Version)
Billing Modernization Initiative (A.24-10-014) (Public Version)
Hydrogen Demonstration Project Application (A. 22-09-006) (Public Version)
StanPac Application (A.25-12-014) (Public Version)
Greenhouse Gas Natural Gas OIR (R.14-03-003) (Public Version)
2026 Cost of Capital (A.25-03-010) (Public Version)
Comprehensive Gas Advanced Metering Infrastructure Replacement Program (A.24-03-011) (Public Version)
Customer Service Office (CSO) Office Closure (A.22-04-016) (Public Version)
Carlos Velasquez, Energy Division (Public and Confidential Versions)
Adam Banasiak, Energy Division (Public and Confidential Versions)



California Public Utilities Commission

ADVICE LETTER SUMMARY

ENERGY UTILITY

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

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

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

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

EXPLANATION OF UTILITY TYPE
ELC = Electric GAS = Gas WATER = Water
PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 5281-G

Tier Designation: 2

Subject of AL: Annual Gas True-Up of Gas Transportation Balancing Accounts for Rates Effective January 1, 2027

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

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

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

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

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

Confidential treatment requested? ☑ Yes ☐ No

If yes, specification of confidential information: See Attachment 9
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: 1/1/27

No. of tariff sheets: 0

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

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

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

Tariff schedules affected: N/A

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

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

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

Clear Form

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

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

Contact Name: Jennifer Kalafut
Title: Director, Regulatory Relations
Utility/Entity Name: Pacific Gas and Electric Company

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

Contact Name:
Title:
Utility/Entity Name:

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

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

Clear Form

Attachment 1

2027 Revenue Requirements

ATTACHMENT 1

PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2027 RATE CHANGE
2027 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 3/1/26	B Proposed as of 1/1/2027	C Total Change	D Core	E Noncore / Unbundled	Line No.
	END-USE GAS TRANSPORTATION						
1	Gas Transportation Balancing Accounts	107,546	311,633	204,086	157,455	46,630	1
2	GRC Distribution Base Revenues (includes distribution portion of Cost of Capital)	3,057,399	3,003,657	(53,742)	(52,155)	(1,587)	2
3	Pension - Distribution	42,969	48,077	5,108	4,957	151	3
4	Pension - Gas Transmission & Storage	20,480	22,914	2,434	1,474	960	4
5	Self Generation Incentive Program	-	(5,608)	(5,608)	(5,608)	-	5
6	Separately Funded Projects	263,724	207,509	(56,215)	(51,653)	(4,562)	6
7	CPUC Fee	15,861	15,861	-	-	-	7
8	Core Brokerage Fee Credit	(5,067)	(5,067)	-	-	-	8
9	Greenhouse Compliance Operational Cost (excluding RF&U)	(281)	18,682	18,963	7,769	11,193	9
10	Greenhouse Compliance Cost (excluding RF&U)	259,520	523,274	263,754	231,489	32,265	10
11	Greenhouse Compliance Revenue Return (including RF&U)	(239,889)	(366,886)	(126,997)	(126,997)	-	11
12	Less CARE discount recovered in PPP surcharge from non-CARE customers	(202,460)	(177,184)	25,276	25,276	-	12
13	Revenue, Fees & Uncollectibles Expense (RF&U)	10,375	17,227	6,852	5,477	1,376	13
14	Total Transportation RRQ with Adjustments and Credits	3,330,177	3,614,089	283,912	197,484	86,426	14
15							15
16	Procurement-Related G-10 Total	(839)	(760)	79	79	-	16
17	Procurement-Related G-10 Total Allocated	839	760	(79)	(32)	(46)	17
18	Total Transportation Revenue Requirements Reallocated	3,330,177	3,614,089	283,912	197,531	86,380	18
	Gas Transmission & Storage (GT&S) Transportation Revenue Requirements (RRQ)						
19	Local Transmission	1,499,198	1,499,198	-	-	-	19
20	Inventory Management	143,704	143,704	-	-	-	20
21	Customer Access	5,465	5,465	-	-	-	21
22	Total GT&S Transportation RRQ	1,648,367	1,648,367	-	-	-	22
23	GT&S Separately Funded and Late Implementation Revenue Requirements						23
24	Local Transmission	28,354	154,775	126,421	83,807	42,614	24
25	Backbone	22,370	(83,310)	(105,680)	(44,279)	(61,401)	25
26	Storage	10,359	11	(10,348)	(10,348)	-	26
27	Total GT&S Separately Funded and Late Implementation Revenue Requirements	61,083	71,476	10,393	29,180	(18,787)	27
28	**Total End-Use Gas Transportation RRQ**	**5,039,627**	**5,333,932**	**294,305**	**226,711**	**67,593**	28
	PUBLIC PURPOSE PROGRAMS (PPP) FUNDING						
29	Energy Efficiency	127,630	132,506	4,876	3,347	1,529	29
30	Energy Savings Assistance	75,530	24,835	(50,695)	(50,695)	-	30
31	Research and Development and BOE/CPUC Admin Fees	10,648	1,479	(9,169)	(5,448)	(3,721)	31
32	CARE Administrative Expense	2,958	1,770	(1,188)	(652)	(536)	32
33	Statewide Marketing, Education & Outreach	-	-	-	-	-	33
34	Total Authorized PPP Funding	216,766	160,590	(56,176)	(53,449)	(2,728)	34
35	PPP Surcharge Balancing Accounts	(26,408)	(27,448)	(1,040)	1,460	(2,502)	35
36	CARE discount recovered from non-CARE customers	202,460	177,184	(25,276)	(13,319)	(11,957)	36
37	**Total PPP Required Funding**	**392,818**	**310,326**	**(82,492)**	**(65,308)**	**(17,186)**	37
	GT&S UNBUNDLED COSTS						
38	Backbone Transmission	263,208	263,208	-	-	-	38
39	**Total GT&S Unbundled**	**263,208**	**263,208**	**-**	**-**	**-**	39
40	**TOTAL REVENUE REQUIREMENTS**	**5,695,653**	**5,907,466**	**211,813**	**161,403**	**50,406**	40

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

2027 Revenue Requirements Allocation
to Core/Noncore/Unbundled

ATTACHMENT 1A

PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2027 RATE CHANGE

2027 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 1/1/2027	Core	Noncore / Unbundled	Line No.
	END-USE GAS TRANSPORTATION				
1	Gas Transportation Balancing Accounts	311,633	253,854	57,776	1
2	GRC Distribution Base Revenues	3,003,657	2,914,876	88,781	2
3	Pension - Distribution	48,077	46,656	1,421	3
4	Pension - Gas Transmission & Storage	22,914	13,805	9,109	4
5	Self Generation Incentive Program	(5,608)	(5,608)	-	5
6	Separately Funded Projects	207,509	171,726	35,783	6
7	CPUC Fee	15,861	8,773	7,088	7
8	Core Brokerage Fee Credit	(5,067)	(5,067)	-	8
9	Greenhouse Compliance Operational Cost (excluding RF&U)	18,682	7,654	11,028	9
10	Greenhouse Compliance Cost (excluding RF&U)	523,274	443,113	80,161	10
11	Greenhouse Compliance Revenue Return (including RF&U)	(366,886)	(366,886)	-	11
12	Less CARE discount recovered in PPP surcharge from non-CARE customers	(177,184)	(177,184)	-	12
13	RF&U	17,227	14,144	3,083	13
14	Total Transportation RRQ with Adjustments and Credits	3,614,089	3,319,856	294,230	14
15	Procurement-Related G-10 Total	(760)	(760)	-	15
16	Procurement-Related G-10 Total Allocated	760	311	449	16
17	Total Transportation Revenue Requirements Reallocated	3,614,089	3,319,407	294,679	17
	Gas Transmission & Storage (GT&S) Transportation Revenue Requirements (RRQ)				
18	Local Transmission	1,499,198	983,371	515,827	18
19	Inventory Management	143,704	75,663	68,041	19
20	Customer Access	5,465	-	5,465	20
21	Total GT&S Transportation RRQ	1,648,367	1,059,035	589,333	21
22	GT&S Separately Funded and Late Implementation Revenue Requirements				22
23	Local Transmission	154,775	103,056	51,719	23
24	Backbone	(83,310)	(36,040)	(47,270)	24
25	Storage	11	11	-	25
26	Total GT&S Separately Funded and Late Implementation Revenue Requirements	71,476	67,027	4,449	26
27	**Total End-Use Gas Transportation RRQ**	**5,333,932**	**4,445,469**	**888,461**	27
	PUBLIC PURPOSE PROGRAMS (PPP) FUNDING				
28	Energy Efficiency	132,506	90,952	41,554	28
29	Energy Savings Assistance	24,835	24,835	-	29
30	Research and Development and BOE/CPUC Admin Fees	1,479	877	602	30
31	CARE Administrative Expense	1,770	989	780	31
32	Statewide Marketing, Education & Outreach	-	-	-	32
33	Total Authorized PPP Funding	160,590	117,653	42,936	33
34	PPP Surcharge Balancing Accounts	(27,448)	(12,191)	(15,258)	34
35	CARE discount recovered from non-CARE customers	177,184	99,055	78,129	35
36	**Total PPP Required Funding**	**310,326**	**204,518**	**105,807**	36
	GT&S UNBUNDLED COSTS				
37	Backbone Transmission	263,208	-	263,208	37
38	**Total GT&S Unbundled**	**263,208**	**-**	**263,208**	38
39	**TOTAL REVENUE REQUIREMENTS**	**5,907,466**	**4,649,987**	**1,257,476**	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 2

Balancing Account Forecast Summary

ATTACHMENT 2

PACIFIC GAS AND ELECTRIC COMPANY
January 1, 2027 RATE CHANGE
BALANCING ACCOUNT FORECAST SUMMARY

($ THOUSANDS)

Line No.		Sep. 2026 Recorded Dec. 2026 Forecast	Allocation Core	Allocation Noncore	Nov. 2025 Recorded Dec. 2025 Forecast	Allocation Core	Allocation Noncore	Line No.
		A	B	C	D	E	F	
	GAS TRANSPORTATION BALANCING ACCOUNTS							
1	Core Fixed Cost Account (CFCA) - Distribution Cost Subaccount	$263,009	$263,009	$0	$30,986	$30,986	$0	1
2	CFCA - Core Cost Subaccount	$57,545	$57,545	$0	$6,381	$6,381	$0	2
3	Noncore Customer Class Charge Account (NCA) - Noncore Subaccount	($11,311)	$0	($11,311)	($29,441)	$0	($29,441)	3
4	NCA - Distribution Subaccount	($16,012)	$0	($16,012)	($25,638)	$0	($25,638)	4
5	NCA - Local Transmission Subaccount	($2,286)	$0	($2,286)	($13,298)	$0	($13,298)	5
6	NCA - GT&S Audit - Noncore Storage	$866	$0	$866	$1,554	$0	$1,554	6
7	Core Brokerage Fee Balancing Account	$230	$230	$0	($236)	($236)	$0	7
8	Hazardous Substance Mechanism	$126,335	$51,759	$74,575	$102,174	$41,861	$60,312	8
9	Balancing Charge Account	($409)	($168)	($242)	($1,729)	($708)	($1,021)	9
10	Property Sales	($27,563)	($21,689)	($5,874)	($28,378)	($22,331)	($6,047)	10
11	Customer Energy Efficiency Incentive Recovery Account - Gas	$0	$0	$0	($4)	($3)	($1)	11
12	California Solar Initiative Thermal Program Memoradum Account	($674)	($674)	$0	$1,066	$1,066	$0	12
13	Adjustment Mechanism of Costs Determined in Other Proceedings	$23,802	$11,901	$11,901	$29,323	$14,662	$14,662	13
14	Non-Tariffed Products and Services Balancing Account	$0	$0	$0	$0	$0	$0	14
15	AB 32 Cost of Implementation Fee (1)	$13,162	$7,177	$5,985	$13,293	$7,259	$6,034	15
16	Percentage of Income Payment Plan Balancing Account	$1,783	$730	$1,052	$1,719	$704	$1,015	16
17	Santa Nella Balancing Account	$362	$352	$11	$133	$129	$4	17
18	New Environmental Regulations Balancing Account	($1,196)	($1,161)	($35)	($2,376)	($2,306)	($70)	18
19	Pension Contribution Balancing Account	$0	$0	$0	$0	$0	$0	19
20	NGSS Enduser Depreciation/Decommissioning	$3,040	$2,251	$789	$3,040	$2,251	$789	20
21	GT&S Revenue Sharing Mechanism (2)	($2,163)	($1,082)	($1,082)	($70,222)	($35,111)	($35,111)	21
22	Risk Transfer Balancing Account	($2,774)	($2,692)	($82)	$0	$0	$0	22
23	Residential Uncollectibles Balancing Account	$64,448	$26,404	$38,043	$60,976	$24,982	$35,993	23
24	Biomethane Procurement Program and Pilots Administrative Balancing Account	$737	$302	$435	$1,026	$420	$605	24
25	GRC Balancing Accounts	($209,023)	($169,186)	($39,837)	$0	$0	$0	25
26	Mobile Home Park Balancing Account	$29,724	$28,846	$879	$27,197	$26,393	$804	26
27	**Subtotal Transportation Balancing Accounts**	**$311,633**	**$253,854**	**$57,776**	**$107,546**	**$96,399**	**$11,146**	27
	PUBLIC PURPOSE PROGRAM (PPP) SURCHARGE BALANCING ACCOUNTS (3)							
28	PPP-Energy Efficiency	($8,180)	($5,615)	($2,565)	$1,966	$1,350	$617	28
29	PPP-Low Income Energy Efficiency	$9,509	$9,509	$0	$1,697	$1,697	$0	29
30	PPP-Research Development and Demonstration	$101	$60	$41	($185)	($110)	($75)	30
31	California Alternate Rates for Energy Account	($28,879)	($16,145)	($12,734)	($29,886)	($16,588)	($13,298)	31
32	**Subtotal Public Purpose Program Balancing Accounts**	**($27,449)**	**($12,191)**	**($15,258)**	**($26,408)**	**($13,651)**	**($12,756)**	32
33	**TOTAL BALANCING ACCOUNTS**	**$284,184**	**$241,663**	**$42,518**	**$81,138**	**$82,748**	**($1,610)**	33

Footnotes:

1. This amount reflects the total forecast balance of the AB 32 Cost of Implementation Fee Core subaccount in the CFCA and the Noncore subaccount of the NCA. The total forecast balance is allocated on an equal-cents-per therm basis.
2. The balance shown is the September 30, 2026 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 2026 recorded) were included in the 2027 PPP Gas Surcharge filed in AL 5280-G on October 30, 2026.

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, 2027

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

Line No.	Customer Class	Mar-26			1/1/2027 October AGT			Percentage Change		
		Transportation[1][5]	G-PPPS [2]	Total	Transportation	G-PPPS	Total	Transportation	G-PPPS	Total
	RETAIL CORE									
1	Residential Non-CARE [4]	$2.163	$.121	**$2.284**	$2.293	$.085	**$2.378**	6.0%	(29.9%)	4.1%
2	Small Commercial Non-CARE [4]	$1.378	$.106	**$1.484**	$1.511	$.095	**$1.605**	9.6%	(11.0%)	8.2%
3	Large Commercial	$.812	$.085	**$.896**	$.944	$.074	**$1.018**	16.4%	(13.3%)	13.6%
4	NGV1 - (uncompressed service)	$.863	$.048	**$.911**	$.996	$.039	**$1.035**	15.4%	(19.3%)	13.6%
5	NGV2 - (compressed service)	$2.544	$.048	**$2.592**	$2.675	$.039	**$2.714**	5.2%	(19.3%)	4.7%
	RETAIL NONCORE (6)									
6	Industrial - Distribution	$.610	$.128	**$.739**	$.727	$.116	**$.843**	19.1%	(9.8%)	14.1%
7	Industrial - Transmission	$.340	$.066	**$.406**	$.446	$.056	**$.502**	31.2%	(15.4%)	23.6%
8	Industrial - Backbone	$.126	$.066	**$.192**	$.222	$.056	**$.278**	75.8%	(15.4%)	44.6%
9	Electric Generation - Transmission (G-EG-D/LT)	$.345		**$.345**	$.451		**$.451**	30.6%		30.6%
10	Electric Generation - Backbone (G-EG-BB)	$.140		**$.140**	$.236		**$.236**	68.6%		68.6%
11	NGV 4 - Distribution (uncompressed service)	$.610	$.048	**$.659**	$.727	$.039	**$.766**	19.1%	(19.3%)	16.3%
12	NGV 4 - Transmission (uncompressed service)	$.330	$.048	**$.378**	$.436	$.039	**$.475**	32.0%	(19.3%)	25.5%
	WHOLESALE CORE AND NONCORE (G-WSL) (6)									
13	Alpine Natural Gas	$.263		**$.263**	$.275		**$.275**	4.4%		4.4%
14	Coalinga	$.265		**$.265**	$.276		**$.276**	4.3%		4.3%
15	Island Energy	$.285		**$.285**	$.296		**$.296**	4.0%		4.0%
16	Palo Alto	$.258		**$.258**	$.269		**$.269**	4.5%		4.5%
17	West Coast Gas - Castle	$.580		**$.580**	$.603		**$.603**	4.0%		4.0%
18	West Coast Gas - Mather Distribution	$.796		**$.796**	$.828		**$.828**	4.0%		4.0%
19	West Coast Gas - Mather Transmission	$.267		**$.267**	$.278		**$.278**	4.3%		4.3%

(1) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable), distribution costs (where applicable), and AB32 Cost of Implementation Fee (wholesale and certain large customers are directly billed by the Air Resource board, and are exempt from PG&E's AB32 COI rate component of $0.00291 per therm). Transport only customers must arrange for
(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
(5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.18016 and Operational Cost component of $0.0031
(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 $0.18016 per therm times their monthly billed volumes.

Attachment 4

Summary of Rates by Class by Major Elements

ATTACHMENT 4

January 1, 2027
AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
		Non-CARE	Small	Large	G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Commercial	Commercial	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.40785	$.40785	$.40785	$.40785	$.40785	$.19604	$.19604	$.00000	$.19604	$.19604	$.19604	$.00000
2	Self Generation Incentive Program	($.00313)	($.00065)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00356	$.00048	$.00048
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291	$.00291
5	AB32 Greenhouse Gas Compliance Cost (Non-Covered Entities Pay Only)	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016
6	Inventory Management	$.03096	$.03096	$.01060	$.01060	$.01060	$.01060	$.01060	$.01060	$.01060	$.01060	$.02684	$.02684
7	Balancing Accounts (2)	$.19549	$.12689	$.07870	$.08327	$.23210	($.02878)	$.03077	$.03501	($.02878)	$.03293	$.03256	$.03464
8	NCA - Local Transmission Cost Subaccount [11]	$.00000	$.00000	$.00000	$.00000	$.00000	($.00172)	($.00172)	$.00000	($.00172)	($.00172)	($.00172)	$.00000
9	GTS Late Implementation Amortization	$.02674	$.02674	$.02674	$.02674	$.02674	$.00636	$.00636	($.01309)	$.00636	$.00636	$.00636	($.01309)
10	GT&S-related Pension	$.00551	$.00551	$.00551	$.00551	$.00551	$.00307	$.00307	$.00100	$.00307	$.00307	$.00307	$.00100
11	Distribution - Annual Average (6)	$1.44327	$.66686	$.22439	$.27446	$1.80585	$.34256	$.01241		$.34256		$.00210	$.00210
12	**VOLUMETRIC RATE - Average Annual**	$2.29331	$1.45079	$.94042	$.99506	$2.67528	$.71477	$.44417	$.22015	$.71477	$.43392	$.44881	$.23503
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.05994	$.00401	$.00087		$.01197	$.00191	$.00202	$.01197	$.00191	$.00229	$.00048
14	**CLASS AVERAGE TRANSPORTATION RATE**	$2.29331	$1.51073	$.94443	$.99593	$2.67528	$.72674	$.44607	$.22217	$.72674	$.43582	$.45110	$.23551
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.08489	$.09476	$.07350	$.03899	$.03899	$.11577	$.05575	$.05575	$.03899	$.03899		
16	**END-USE RATE (7)**	$2.37820	$1.60549	$1.01793	$1.03492	$2.71427	$.84251	$.50182	$.27792	$.76573	$.47481	$.45110	$.23551

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.19604	$.19604	$.19604	$.19604	$.19604	$.19604	$.19604
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXEMPT FROM SGIP, AB32 COI, AB32 Gas Compliance Costs, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost (Non-Covered Entities Pay Only)	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016
22	Inventory Management	$.03041	$.03041	$.03041	$.03041	$.03041	$.03041	$.03041
23	Balancing Accounts including the NCA - LT cost subaccount (2)	$.03122	$.03122	($.08232)	$.03122	$.03122	$.03122	($.03587)
24	2019 GTS Late Implementation Amortization	$.00636	$.00636	$.00636	$.00636	$.00636	$.00636	$.00636
25	GT&S-related Pension	$.00307	$.00307	$.00307	$.00307	$.00307	$.00307	$.00307
26	Distribution - Annual Average			$.66263				$.38541
27	**VOLUMETRIC RATE - Average Annual**	$.44726	$.44726	$.99635	$.44726	$.44726	$.44726	$.76558
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00900	$.00211	$.01138	$.01138	$.02897	$.00772	$.01797
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.45625	$.44937	$1.00773	$.45864	$.47623	$.45497	$.78355
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE**	$.45625	$.44937	$1.00773	$.45864	$.47623	$.45497	$.78355
32	**GHG COMPLIANCE COST EXEMPTION**	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016	$.18016
33	**END-USE RATE EXCLUDING GHG COMPLIANCE COST**	$.27609	$.26921	$.82757	$.27848	$.29607	$.27481	$.60339

NOTES
(1) Based on PG&E's GT&S Cost Allocation and Rate Design (CARD) Decision 24-03-002
(2) Based on September recorded balances and forecasted October-December.
(3) CPUC Fee based on the proposed Resolution M-4884, will be effective January 1, 2027 (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 5280-G updated PG&E's 2027 PPP Surcharges effective January 1, 2027.
(6) The G-NGV2 Distribution rate component incudes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.
(7) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.
(8) AB32 provides the Air Resource Board recovery of its administration costs associated with the implementation of AB32. Wholesale and certain large customers are directly billed by the ARB, and are exempt from PG&E's cost of implementation component of $0.00291 per therm
(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.18016 and Operational Cost component of $0.0031. 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 $0.18016 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 previous rate change 03/01/2026 to 1/1/2027 October AGT

($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**	Other Wholesale	Noncore & Wholesale
Customer	($27,593)	($22,654)	($4,578)	($64)	($16)	$0	($27,312)	($232)	($9)	$0	($19)	($21)	$0	$0	$0	$0	$0	$0	$0	$0	($281)
+ Distribution	($20,228)	($14,906)	($3,902)	($180)	($108)	$0	($19,096)	($808)	($296)	$0	($9)	($10)	$0	$0	$0	$0	($6)	$0	($4)	$0	($1,132)
+ G-NGV2 Compression Cost	($41)	$0	$0	$0	$0	($41)	($41)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Allocation of Base Distribution Revenue and Franchise Fees	($488)	($383)	($87)	($2)	($1)	($0)	($474)	($11)	($3)	$0	($0)	($0)	$0	$0	$0	$0	($0)	$0	($0)	$0	($14)
Allocation of Base Distribution Uncollectibles Expense	($284)	($223)	($50)	($1)	($1)	($0)	($275)	($6)	($2)	$0	($0)	($0)	$0	$0	$0	$0	$0	$0	$0	$0	($8)
Final Allocation of Distribution Revenue Requirement	**($48,635)**	**($38,166)**	**($8,617)**	**($248)**	**($126)**	**($42)**	($47,198)	**($1,057)**	**($310)**	**$0**	**($29)**	**($31)**	**$0**	**$0**	**$0**	**$0**	**($6)**	**$0**	**($4)**	**$0**	($1,436)

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**	Other Wholesale	Noncore & Wholesale
Core Fixed Cost Acct. Bal. - Distribution Cost Subaccount	$232,024	$187,646	$42,360	$1,219	$621	$178	$232,024	$0	$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)	$51,164	$34,001	$15,185	$1,390	$587	$0	$51,164	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$0**	$0
Mobile Home Parks Balancing Account	$2,527	$1,983	$448	$13	$7	$2	$2,452	$55	$16	$0	$1	$2	$0	$0	$0	$0	$0	$0	$0	$0	$75
Noncore Customer Class Charge Account - ECPT	$18,130	$0	$0	$0	$0	$0	$0	$940	$7,868	$90	$4,296	$4,691	$73	$11	$149	$3	$4	$2	$3	$165	$18,130
Noncore Customer Class Charge Account - Distribution Subacct	$9,626	$0	$0	$0	$0	$0	$0	$7,085	$2,075	$0	$192	$210	$0	$0	$0	$0	$39	$0	$25	$0	$9,626
NCA - Local Transmission Subaccount	$11,012	$0	$0	$0	$0	$0	$0	$776	$6,490	$0	$3,544	$0	$60	$9	$123	$2	$4	$2	$3	$136	$11,012
CFCA - NGSS Enduser Dist. Sub Acct Recovery	$0	$0	$0	$0	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Gas Pipeline Expense & Capital BA	$64	$17	$8	$1	$0	$0	$26	$2	$16	$0	$9	$10	$0	$0	$0	$0	$0	$0	$0	$0	$38
Hazardous Substance Balance	$24,161	$6,578	$2,938	$269	$114	$0	$9,898	$740	$6,189	$71	$3,380	$3,690	$58	$8	$117	$2	$3	$2	$2	$129	$14,263
Non-Tariffed Products and Services	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Core Brokerage Fee Credit (Gas Brokerage Costs w/o FF&U)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Core Brokerage Fee Credit (Sales/Marketing Costs w/o FF&U)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Residential Uncollectibles Balancing Account	$3,472	$945	$422	$39	$16	$0	$1,422	$106	$890	$10	$486	$530	$8	$1	$17	$0	$1	$0	$0	$19	$2,050
Balancing Charge Account	$1,320	$359	$160	$15	$6	$0	$541	$40	$338	$4	$185	$202	$3	$0	$6	$0	$0	$0	$0	$7	$779
G-10 Procurement-related Employee Discount Allocated	($79)	($21)	($10)	($1)	($0)	$0	($32)	($2)	($20)	($0)	($11)	($12)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($0)	($46)
Brokerage Fee Balance Account	$466	$309	$138	$13	$5	$0	$466	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Adjust. Mechanism Costs Determined Other Proceedings	($5,522)	($1,835)	($819)	($75)	($32)	$0	($2,761)	($178)	($1,490)	($4)	($814)	($229)	($14)	($2)	($28)	($1)	($1)	($0)	($1)	($31)	($2,761)
G-10 Procurement-related Employee Discount Applied to Res Class	$79	$79	$0	$0	$0	$0	$79	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Environmental Regulations Balancing Account(Distribution)	$1,180	$926	$209	$6	$3	$1	$1,145	$26	$8	$0	$1	$1	$0	$0	$0	$0	$0	$0	$0	$0	$35
GT&S Audit - Noncore Storage	($688)	$0	$0	$0	$0	$0	$0	($36)	($299)	($3)	($163)	($178)	($3)	($0)	($6)	($0)	($0)	($0)	($0)	($6)	($688)
Separately Funded Projects (Distribution and Transmission) (excluding RF&U)	($56,215)	($40,944)	($10,087)	($398)	($189)	($36)	($51,653)	($1,459)	($3,900)	$55	($1,993)	$2,857	($33)	($5)	($68)	($1)	($8)	($1)	($5)	($75)	($4,562)
Property Sales	$815	$503	$130	$6	$3	$0	$642	$20	$72	$1	$38	$41	$1	$0	$1	$0	$0	$0	$0	$1	$174
GT&S Balancing Accounts - LT (excludes BB)	($62,496)	($20,153)	($9,000)	($824)	($348)	$0	($30,325)	($2,266)	($18,961)	$0	($10,353)	$0	($176)	($25)	($359)	($7)	($11)	($5)	($7)	($397)	($32,171)
GT&S Balancing Accounts - Non-LT (all customers pay)	($5,947)	($1,619)	($723)	($66)	($28)	$0	($2,437)	($182)	($1,523)	($17)	($832)	($908)	($14)	($2)	($29)	($1)	($1)	($0)	($1)	($32)	($3,511)
Risk Transfer Balancing Account	($2,774)	($2,177)	($491)	($14)	($7)	($2)	($2,692)	($60)	($18)	$0	($2)	($2)	$0	$0	$0	$0	($0)	$0	($0)	$0	($82)
GT&S Balancing Accounts - Distribution	($140,579)	($110,331)	($24,906)	($717)	($365)	($105)	($136,424)	($3,058)	($896)	$0	($83)	($90)	$0	$0	$0	$0	($17)	$0	($11)	$0	($4,155)
Biomethane Procurement BA - Admin	($288)	($79)	($35)	($3)	($1)	$0	($118)	($9)	($74)	($1)	($40)	($44)	($1)	($0)	($1)	($0)	($0)	($0)	($0)	($2)	($170)
GT&S Revenue Sharing Mechanism	$68,059	$22,615	$10,100	$925	$391	$0	$34,030	$2,149	$17,989	$66	$9,823	$3,442	$167	$24	$341	$6	$10	$5	$7	$376	$34,030
CFCA/NCA - NGSS Enduser Sub Acct Recovery	$0	($0)	$0	$0	$0	$0	($0)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Self Gen Incentive Program Forecast Period Cost	($5,608)	($5,134)	($473)	$0	$0	$0	($5,608)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Franchise Fees and SF Gross Receipts and Uncoll. Exp. on Items Above	$2,323	$1,191	$413	$29	$13	$1	$1,646	$76	$238	$4	$124	$229	$2	$0.190	$2.682	$0.050	$0.252	$0.040	$0.164	$2.962	$677
Subtotals with FF&U and Other Bal. Acct./Forecast Period Costs	$146,454	$75,040	$26,005	$1,827	$795	$40	$103,706	$4,770	$15,010	$275	$7,787	$14,441	$131	$18.843	$265.537	$4.964	$24.929	$3.939	$16.244	$293.283	$42,748
Total of Items Collected via Balancing Accounts	$97,820	$36,874	$17,388	$1,579	$669	($2)	$56,508	$3,713	$14,701	$275	$7,758	$14,410	$131	$18.843	$265.537	$4.964	$19.059	$3.939	$12.517	$293.283	$41,312

CUSTOMER CLASS COSTS WITH THEIR OWN RATE COMPONENTS ALLOCATED USING GCAP THROUGHPUT	Total	Residential	Small Commercial	925 0	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**	Other Wholesale	Noncore & Wholesale
CEE Incentive	5	2	2	0	0	0	3	0	1	0	0	0	0	0	0	0	0	0	0	0	1
AB32 ARB Implementation Fee	(131)	(55)	(24)	(2)	(1)	0	(83)	(6)	(53)	(1)	7	4	(0)	0	0	0	0	0	0	0	(49)
CA Solar Hot Water Heating	(1,740)	(1,593)	(147)	0	0	0	(1,740)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CPUC FEE	(0)	(0)	0	0	0	0	(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotals for Customer Class Charge Items	153,853	30,899	70,660	6,127	2,755	0	110,441	15,119	7,486	264	4,494	14,546	1,397	7	92	2	3	1	2	102	43,411
Subtotal	153,853	30,899	70,660	6,127	2,755	0	110,441	15,119	7,486	264	4,494	14,546	1,397	7	92	2	3	1	2	102	43,411
Franch. Fee and Uncoll. Exp. on Items Above	4,530	2,547	1,140	99	44	0	3,830	244	121	4	72	235	23	0	1	0	0	0	0	1	700
Subtotals of Other Costs	158,383	33,447	71,799	6,226	2,800	0	114,271	15,363	7,607	268	4,567	14,780	1,419	7	93	2	3	1	2	103	44,111
Allocation of Total Non-G&TS End-User Transportation Costs	256,202	70,320	89,187	7,805	3,469	(2)	170,779	19,075	22,307	543	12,325	29,190	1,551	25	358	7	22	5	14	396	85,423

ATTACHMENT 5 (continued)
Summary of Change from previous rate change 03/01/2026 to 1/1/2027 October AGT
ALLOCATION OF GAS END-USE TRANSPORTATION REVENUE REQUIREMENTS AND PUBLIC PURPOSE PROGRAM SURCHARGE REVENUES ACROSS CLASSES
($000)

GT&S SEPARATELY FUNDED AND LATE IMPLEMENTATION REVENUE REQUIREMENTS ALLOCATED BASED ON GT&S REVENUE RESPONSIBILITY	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Other Wholesale	Noncore & Wholesale
Local Transmission Balancing Account	$126,421	$55,694	$24,874	$2,277	$962	$0	$83,807	$3,001	$25,115	$0	$13,714	$0	$234	$34	$476	$9	$14	$7	$10	$525	$42,614
Backbone Transmission Balancing Account	($105,681)	($29,426)	($13,142)	($1,203)	($508)	$0	($44,279)	($3,184)	($26,645)	($305)	($14,550)	($15,887)	($248)	($36)	($505)	($9)	($15)	($7)	($10)	($557)	($61,401)
Storage Balancing Account	($10,347)	($6,876)	($3,071)	($281)	($119)	$0	($10,347)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal of GT&S Separately Funded and Late Implementation	$10,393	$19,392	$8,661	$793	$335	$0	$29,181	($183)	($1,530)	($305)	($835)	($15,887)	($14)	($2)	($29)	($1)	($1)	($0)	($1)	($32)	($18,788)

GT&S-related Pension Revenue Requirement	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Other Wholesale	Noncore & Wholesale
Pension - Transmission	$2,434	$979	$438	$40	$17	$0	$1,474	$61	$508	$2	$277	$97	$5	$1	$10	$0	$0	$0	$0	$11	$960
Net End-User Transportation Excluding LT and CAC	$269,029	$90,691	$98,286	$8,638	$3,821	($2)	$201,434	$18,953	$21,285	$240	$11,766	$13,400	$1,541	$24	$339	$6	$21	$5	$14	$375	$67,595

ADOPTED REVENUE REQUIREMENTS ALLOCATIONS FOR GT&S ITEMS IN TRANSPORTATION	Total	Residential	Small Commercial	Large Commercial	Core NGV	Compression Cost for G-NGV2	Subtotal Core	Industrial Distribution	Industrial Transmission	Industrial Backbone	EG D/T	EG BB	Noncore NGV	Coalinga	Palo Alto	Alpine Natural Gas	WC Gas Mather**	Island Energy	WC Gas Castle**	Other Wholesale	Noncore & Wholesale
Local Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer Access Charge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total End-User Gas Accord Transportation Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross End-User Transportation Costs in Rates	269,029	90,691	98,286	8,638	3,821	(2)	201,434	18,953	21,285	240	11,766	13,400	1,541	24	339	6	21	5	14	375	67,595
Less Forecast CARE Discount recovered in PPP Surcharges	(25,276)	(25,276)	0	0	0	0	(25,276)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net End-User Transportation Costs in Rates	294,305	115,967	98,286	8,638	3,821	(2)	226,710	18,953	21,285	240	11,766	13,400	1,541	24	339	6	21	5	14	375	67,595

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**	Other Wholesale	Noncore & Wholesale
PPP-EE Surcharge	4,876	1,650	1,602	95	0	0	3,347	528	990	11	0	0	0	0	0	0	0	0	0	0	1,529
PPP-EE Balancing Account	(10,146)	(3,433)	(3,334)	(197)	0	0	(6,964)	(1,098)	(2,060)	(24)	0	0	0	0	0	0	0	0	0	0	-3,182
PPP-ESA Surcharge	(50,695)	(50,695)	0	0	0	0	(50,695)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PPP-ESA Balancing Account	7,813	7,813	0	0	0	0	7,813	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PPP - RD&D Programs	(9,179)	(3,640)	(1,601)	(151)	(63)	0	(5,454)	(383)	(3,273)	(37)	0	0	(32)	0	0	0	0	0	0	0	-3,725
PPP - RD&D Balancing Account	287	114	50	5	2	0	170	12	102	1	0	0	1	0	0	0	0	0	0	0	117
PPP-CARE Discount Allocation Set Annually	(25,276)	(7,362)	(5,296)	(459)	(202)	0	(13,319)	(1,274)	(10,458)	(120)	0	0	(106)	0	0	0	0	0	0	0	-11,957
PPP-CARE Administration Expense	(1,188)	(390)	(232)	(21)	(9)	0	(652)	(56)	(470)	(5)	0	0	(5)	0	0	0	0	0	0	0	-536
PPP-CARE Balancing Account	1,007	146	268	19	10	0	443	65	488	6	0	0	5	0	0	0	0	0	0	0	564
PPP-Admin Cost for BOE and CPUC	10	4	2	0	0	0	6	0	4	0	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	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal of Pubic Purpose Program Surcharge	($82,492)	($55,794)	($8,540)	($710)	($262)	$0	($65,306)	($2,205)	($14,677)	($168)	$0	$0	($136)	$0	$0	$0	$0	$0	$0	$0	($17,186)

ILLUSTRATIVE ALLOCATION OF GAS PROCUREMENT REVENUE REQUIREMENTS	Total	Residential	Small Commercial	0	Core NGV	Compression Cost for G-NGV2	Subtotal Core
Illustrative Core Bundled Cost of Gas, Shrinkage, and FF&U	(182,471)	(133,929)	(42,723)	(3,684)	(2,135)	0	(182,471)
Illustrative Interstate and Canadian Capacity Charges	48,631	38,580	9,254	515	281	0	48,631
Intrastate Volumetric and Backbone	1,860	1,476	354	20	11	0	1,860
Cycled Carrying Cost of Gas in Storage	0	0	0	0	0	0	0
Core Storage and Noncycled Carrying Cost of Gas in Storage	0	0	0	0	0	0	0
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	5,396	4,281	1,027	57	31	0	5,396
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Authorized Illustrative Procurement RRQ	($126,584)	($89,592)	($32,088)	($3,092)	($1,812)	$0	($126,584)

Unbundled Gas Transmission and Storage Revenue Requirement	$0																				0
Total Allocated Illustrative Revenue Requirement	85,229	(29,419)	57,657	4,836	1,747	(2)	34,819	16,748	6,608	72	11,766	13,400	1,405	24	339	6	21	5	14	375	50,410
Total Transportation and PPP Revenue Requirements (excluding Procurement)	211,813																				

Attachment 6

Gas Rate Impacts

Residential Gas Rate and Bill Impacts of Rate Change Sought in January 01, 2027
AL Effective Date: 1/1/2027

	Present Rates as of 03/01/2026			Proposed Rates as of 01/01/2027			Changes			
	1/1/2027 Volumes Mth	Proposed Rate $/therm	1/1/2027 Revenues $000's	1/1/2027 Volumes Mth	Average Rate $/therm	1/1/2027 Revenues $000's	Revenue Change $000's	Rate Change $/therm	% Rate change %	Decisions / Resolutions authorizing rate change
CARE Residential Customers										
Other Transportation Rate	367,879	1.22025	$448,905	323,462	1.33816	$432,844	($16,061)	0.11791	9.7%	D.23-11-069
Local Transmission Rate	349,596	0.40785	$142,583	307,396	0.40785	$125,371	($17,211)	0.00000	0.0%	D.23-11-069/D.24-03-002
PPP	367,865	0.07522	$27,671	323,446	0.04627	$14,966	($12,705)	-0.02895	-38.5%	AL 5280-G
Illustrative Procurement	330,213	0.50786	$167,702	290,344	0.44509	$129,229	($38,473)	-0.06277	-12.4%	Updated through PG&E's Core Monthly Pricing AL filings
GHG and GS/GT Credit			($52,980)			($71,247)	($18,267)			
Total Average Rate		2.21118	$733,881		2.23737	$631,164	($102,717)	0.02619	1.2%	
Average Monthly Residential Gas Bill $ (26 therms)		$57.49			$58.17					
GHG Climate Credit Per Customer		($46.26)			($70.16)					
Average Monthly Residential Gas Bill including the GHG Climate Credit $ (See Note below)		$53.64			$52.33					
Average Monthly Residential Bill Increase or Decrease ($)		$0.16			($1.31)					
Average Monthly Residential Bill Increase or Decrease (%)		0.3%			-2.4%					
Non-CARE Residential Customers										
Other Transportation Rate	1,297,851	1.75500	$2,277,731	1,342,213	1.88547	$2,530,698	$252,967	0.13047	7.4%	D.23-11-069
Local Transmission Rate	1,233,348	0.40785	$503,021	1,275,548	0.40785	$520,232	$17,211	0.00000	0.0%	D.23-11-069/D.24-03-002
PPP	1,296,851	0.12103	$156,958	1,341,410	0.08489	$113,872	($43,086)	-0.03614	-29.9%	AL 5280-G
Illustrative Procurement	1,166,452	0.50786	$592,394	1,206,322	0.44509	$536,922	($55,472)	-0.06277	-12.4%	Updated through PG&E's Core Monthly Pricing AL filings
GHG and GS/GT Credit			($186,909)			($295,639)	($108,730)			
Total Average Rate		2.79174	$3,343,196		2.82330	$3,406,085	$62,890	0.03156	1.1%	
Average Monthly Residential Gas Bill $ (31 therms)		$86.54			$87.52					
GHG Climate Credit Per Customer		($46.26)			($70.16)					
Average Monthly Residential Gas Bill including the GHG Climate Credit $ (See Note below)		$82.69			$81.68					
Average Monthly Residential Bill Increase or Decrease ($)		$0.24			($1.01)					
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

Executive Summary of Rates

Attachment 7

PACIFIC GAS AND ELECTRIC COMPANY
Class Average Bundled and Transportation/PPPS Rates ($/th)
January 1, 2027

Line No.	Customer Class	Present March 1, 2026	Proposed 1/1/2027 October AGT	$ Change	% Change
	BUNDLED—RETAIL CORE*				
1	Residential Non-CARE	$2.792	$2.823	$0.032	1.1%
2	Residential CARE	$2.211	$2.237	$0.026	1.2%
3	Small Commercial Non-CARE	$1.948	$1.999	$0.052	2.7%
4	Large Commercial	$1.316	$1.361	$0.045	3.4%
5	Uncompressed Core NGV	$1.326	$1.372	$0.046	3.5%
6	Compressed Core NGV	$3.007	$3.052	$0.045	1.5%
	TRANSPORT ONLY—RETAIL CORE				
7	Residential Non-CARE	$2.284	$2.378	$0.094	4.1%
8	Residential CARE	$1.703	$1.792	$0.089	5.2%
9	Small Commercial Non-CARE	$1.484	$1.605	$0.121	8.2%
10	Large Commercial	$0.896	$1.018	$0.122	13.6%
11	Uncompressed Core NGV	$0.911	$1.035	$0.124	13.6%
12	Compressed Core NGV	$2.592	$2.714	$0.122	4.7%
	TRANSPORT ONLY—RETAIL NONCORE (NONCOVERED ENTITIES)				
13	Industrial – Distribution	$0.739	$0.843	$0.104	14.1%
14	Industrial – Transmission	$0.406	$0.502	$0.096	23.6%
15	Industrial – Backbone	$0.192	$0.278	$0.086	44.6%
16	Uncompressed Noncore NGV – Distribution	$0.659	$0.766	$0.107	16.3%
17	Uncompressed Noncore NGV – Transmission	$0.378	$0.475	$0.096	25.5%
18	Electric Generation – Distribution/Transmission	$0.345	$0.451	$0.106	30.6%
19	Electric Generation – Backbone	$0.140	$0.236	$0.096	68.6%
	TRANSPORT ONLY—RETAIL NONCORE (COVERED ENTITIES)				
20	Industrial – Distribution	$0.653	$0.662	$0.010	1.5%
21	Industrial – Transmission	$0.320	$0.322	$0.002	0.5%
22	Industrial – Backbone	$0.106	$0.098	($0.009)	-8.0%
23	Uncompressed Noncore NGV – Distribution	$0.573	$0.586	$0.013	2.3%
24	Uncompressed Noncore NGV – Transmission	$0.293	$0.295	$0.002	0.7%
25	Electric Generation – Distribution/Transmission	$0.259	$0.271	$0.012	4.4%
26	Electric Generation – Backbone	$0.054	$0.055	$0.002	3.0%
	TRANSPORT ONLY—WHOLESALE				
27	Alpine Natural Gas (T)	$0.263	$0.275	$0.011	4.4%
28	Coalinga (T)	$0.265	$0.276	$0.011	4.3%
29	Island Energy (T)	$0.285	$0.296	$0.011	4.0%
30	Palo Alto (T)	$0.258	$0.269	$0.011	4.5%
31	West Coast Gas – Castle (D)	$0.580	$0.603	$0.023	4.0%
32	West Coast Gas – Mather (D)	$0.796	$0.828	$0.032	4.0%
33	West Coast Gas – Mather (T)	$0.267	$0.278	$0.011	4.3%
	ILLUSTRATIVE BILL IMPACTS				
	Average Annual Monthly Usage (therms) for Non-CARE & CARE Bundled Residential Customer based on proposed sales forecast	31	31	$0.000	0.0%
	Average Bundled Non-CARE Residential Customer bill (includes average monthly climate credit)	$82.69	$81.68	($1.01)	-1.2%
	Average Bundled CARE Residential Customer bill (includes average monthly climate credit)	$53.64	$52.32	$53.64	-2.4%
	Average Annual Monthly Usage (therms) for Bundled Small Commercial Customer	272	272	$0.000	0.0%
	Average Non-CARE Bundled Small Commercial Customer bill	$529.72	$543.78	$14.06	2.7%

* 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

(2) Transportation rates paid by all customers include an additional GHG Compliance and Operational Cost Recovery component of $0.18326 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 $0.0031 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 $0.18016 ($0.18326 minus $0.0031) per therm times their monthly billed volumes.

Attachment 8

Natural Gas GHG Tables

(Public)

Illustrative Natural Gas GHG Rate Impacts

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

Table A: Forecast Revenue Requirement

		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027
Line	Description	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	Forecast	Recorded/ Forecast	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	663,520	651,694	
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)	(333,966)	(302,557)	
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	329,554	349,136	
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	9,395	9,163	
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**	**338,949**	**358,299**	
6	Emissions Conversion Factor ($MTCO_2e$/MMcf)	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	[redacted]	54.64	
6a	LUAF MTCO2e, (Line 4 * Line 6)	582,181	[redacted]	563,711	[redacted]	550,979	[redacted]	577,701	[redacted]	488,739	[redacted]	482,947	[redacted]	522,695	[redacted]	591,859	[redacted]	623,317	[redacted]	500,691	
7	Compliance for End Users excluding LUAF ($MTCO_2e$) (Line 3 * Line 6)	16,621,942	[redacted]	16,668,827	[redacted]	18,917,061	[redacted]	20,034,219	[redacted]	19,370,281	[redacted]	19,124,272	[redacted]	20,105,129	[redacted]	17,668,958	[redacted]	18,490,833	[redacted]	19,078,335	
8	Compliance Obligation for Company Facilities ($MTCO_2e$)	282,828	[redacted]	259,032	[redacted]	239,107	[redacted]	238,987	[redacted]	273,274	[redacted]	286,983	254,289	265,015	214,334	276,407	216,390	262,546	183,543	249,625	
9	**Gross Compliance Obligation ($MTCO_2e$)** (Line 6a + Line 7 + Line 8)	**17,486,952**	[redacted]	**17,491,571**	[redacted]	**19,707,147**	[redacted]	**20,850,907**	[redacted]	**20,132,294**	[redacted]	**19,894,202**	[redacted]	**20,892,840**	**19,764,716**	**18,537,224**	**18,945,315**	**19,376,695**	**18,705,216**	**19,828,651**	
10	Directly Allocated Allowances	(17,778,400)	[redacted]	(17,398,006)	[redacted]	(17,037,633)	[redacted]	(16,356,929)	[redacted]	(15,676,224)	[redacted]	(14,995,520)	[redacted]	(14,314,815)	[redacted]	(13,634,111)	[redacted]	(12,953,406)	[redacted]	(12,272,702)	
11	Percentage Consigned to Auction	40%	[redacted]	45%	[redacted]	50%	[redacted]	55%	[redacted]	60%	[redacted]	65%	[redacted]	70%	[redacted]	75%	[redacted]	80%	[redacted]	85%	
12	Consigned Allowances (Line 10 * Line 11) (see Note 2)	7,111,360	[redacted]	7,829,103	[redacted]	8,518,816	[redacted]	8,996,310	[redacted]	9,405,734	[redacted]	9,747,088	[redacted]	10,020,370	[redacted]	10,225,583	[redacted]	10,362,724	[redacted]	10,431,797	
13	**Net Compliance Obligation ($MTCO_2e$)** (Line 9 + Line 10 + Line 12)	6,819,912	[redacted]	7,922,667	[redacted]	11,188,330	[redacted]	13,490,288	[redacted]	13,861,805	[redacted]	14,645,770	[redacted]	16,598,395	[redacted]	15,128,697	[redacted]	16,786,013	[redacted]	17,987,746	
14	Proxy GHG Allowance Price	$ 15.55	[redacted]	$ 16.33	[redacted]	$ 17.78	[redacted]	$ 17.96	[redacted]	$ 26.58	[redacted]	$ 29.07	[redacted]	$ 39.62	[redacted]	$ 37.58	[redacted]	$ 30.58	[redacted]	$ 34.84	
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	$ 421,794,699	$ 626,693,066	
16	Interest*/Financing Costs (see Note 3 for 2025)		$ 3,157,684		$ 649,062		$ 56,371		$ (12,763)	$ 229,761	$ 6,671,507	$ 16,257,173	$ 6,378,409	$ 9,346,813	$ 6,999,880	$ 9,267,879	$ 2,124,712	$ 7,315,537	$ 2,592,134	$ 2,592,134	
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	$ 2,629,262	$ 8,742,288	
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**	**$ 427,016,095**	**$ 638,027,488**	
19	Previous Years Cost Balancing Subaccount Balance		[redacted]	$ 57,784,748	[redacted]	$ (10,228,993)	[redacted]	$ (24,373,171)	[redacted]	$ (5,697,186)	[redacted]	$ (48,934,474)	[redacted]	$ (54,503,230)	[redacted]	$ (150,135,553)	[redacted]	$ (261,392,481)	[redacted]	$ (87,329,437)	
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**		**$ 550,698,052**	
21	Covered Entity Rate Impact ($/therm)	$ 0.00185		$ 0.00268		$ 0.00219		$ (0.00168)		$ 0.00211		$ 0.00168		$ 0.00528		$ 0.00497		$ (0.00005)		$ 0.00310	
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		$ 0.18326	

CONFIDENTIAL INFORMATION

NOTES

1 Lines 1-9 of the 2026 Recorded/Forecast column includes January-September actuals and October -December forecasted data.

2 Year 2026 Recorded: Represents the allowances consigned in 2026.

3 In accordance with the 2020 GRC Settlement Agreement , as adopted in Decision 20-12-005, PG&E has included $2.6M for the forecasted 2027 gas greenhouse gas compliance instrument inventory costs.

Table C: GHG Allowance Proceeds

Line	Description	2018 Forecast	2018 Recorded	2019 Forecast	2019 Recorded/ Forecast	2020 Forecast	2020 Recorded/ Forecast	2021 Forecast	2021 Recorded/ Forecast	2022 Forecast	2022 Recorded/ Forecast	2023 Forecast	2023 Recorded/ Forecast	2024 Forecast	2024 Recorded/ Forecast	2025 Forecast	2025 Recorded/ Forecast	2026 Forecast	2026 Recorded/ Forecast	2027 Forecast	2027 Recorded/ Forecast
1	Proxy GHG Allowance Price ($/MT)	$ 15.55	[redacted]	$ 16.33	[redacted]	$ 17.78	[redacted]	$ 17.96	[redacted]	$ 26.58	[redacted]	$ 29.07	[redacted]	$ 39.62	[redacted]	$ 37.58	[redacted]	$ 30.58	[redacted]	$ 34.84	
2	Directly Allocated Allowances	17,778,400	[redacted]	17,398,006	[redacted]	17,037,633	[redacted]	16,356,929	[redacted]	15,676,224	[redacted]	14,995,520	[redacted]	14,314,815	[redacted]	13,634,111	[redacted]	(12,953,406)	[redacted]	(12,272,702)	
3	Percentage Consigned to Auction	40%	[redacted]	45%	[redacted]	50%	[redacted]	55%	[redacted]	60%	[redacted]	65%	[redacted]	70%	[redacted]	75%	[redacted]	80%	[redacted]	85%	
4	Consigned Allowances	7,111,360	[redacted]	7,829,103	[redacted]	8,518,816	[redacted]	8,996,310	[redacted]	9,405,734	[redacted]	9,747,088	[redacted]	10,020,370	[redacted]	10,225,583	[redacted]	10,362,724	[redacted]	10,431,797	
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)	$ (312,980,172)	$ (363,443,797)	
6	Previous Year's Revenue Balancing Subaccount Balance			$ 142,668		$ (6,251,649)		$ 16,328,166		$ (38,167,535)		$ (19,870,277)		$ (37,366,944)	$ (37,387,055)	$ 43,534,155	$ 100,552,560	$ 100,552,560	$ 100,552,560	$ 4,350,607	
7	Interest*		$ (3,275,532)		$ 552,135		$ 63,922		$ 15,463		$ 369,446		$ 3,173,355		$ 4,131,571		$ 5,969,799		$ 4,199,019		
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)**	**$ (208,228,592)**	**$ (359,093,190)**	
9	**Outreach and Admin Expenses ($)** (from Table D) [2]	**$ 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)**	**$ (3,132,799)**	**$ (5,824,285)**	
9b	SB 1477 Compliance Costs					$ 21,170,000	$ 31,755,000	$ 21,170,000	$ 21,170,000	$ 21,170,000	$ 21,170,000	$ 10,585,000	$ 10,585,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9c	RNG Incentive Costs									$ 8,468,000	$ 8,468,000	$ 8,468,000	$ 8,468,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
9d	Bio-SNG Pilot Costs [3]									$ 16,936,000	$ 16,936,000		$ -	$ -	$ -	$ -	$ -	$ (19,741,194)	$ -		
9e	Self-Generation Incentive Program (SGIP) Heat Pump Water Heater (HPWH) Incentive Costs [4]											$ 17,216,000	$ 17,216,000	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,968,429)	
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)**	**$ (211,361,391)**	**$ (366,885,904)**	
11	2015-2017 Net of Costs and Proceeds included in October 2018 Customer Credit (including RF&U)		**$ (38,395,768)**																		
12	Number of Residential Households		[redacted]	5,061,931	[redacted]	5,070,453	[redacted]	5,094,698	[redacted]	5,113,609	[redacted]	5,125,047	[redacted]	5,152,774	[redacted]	5,159,778	[redacted]	5,185,741	[redacted]	5,229,619	
13	**Per Household California Climate Credit ($)** (Line 10 / Line 11)			$ (25.45)		$ (27.18)		$ (24.62)		$ (47.90)		$ (52.78)		$ (85.46)		$ (67.03)		$ (46.26)		$ (70.16)	

NOTES

1 Year 2026 Recorded: Represents the allowances proceeds in 2026 through September and forecast proceeds based on remaining expected consigned allowances multiplied by the proxy price of vintage 2026 California Carbon Allowance Future.

2 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.

3 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.

4 In compliance with D. 22-04-036, Decision Establishing Heat Pump and Water Heater Program Requirements, PG&E has included a credit of $2 million, including interest, as part of the GHG Proceeds for the refund of unspent funds from the program.

Table D: GHG Outreach and Administrative Expenses

Line	Description	2018 Forecast	2018 Recorded/ Forecast	2019 Forecast	2019 Recorded/ Forecast	2020 Forecast	2020 Recorded/Forecast	2021 Forecast	2021 Recorded/ Forecast	2022 Forecast	2022 Recorded/ Forecast*	2023** Forecast	2023** Recorded/ Forecast	2024** Forecast	2024** 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	2027
Natural Gas Fuel Supplier Compliance Obligation ($MTCO_2e$)	17,251,614	17,987,142	18,326,658	18,628,686	17,880,395	18,317,382	18,369,895	18,711,182	16,925,593	16,989,241	NA	NA
Company Facility Compliance Obligation ($MTCO_2e$)	253,236	221,111	242,975	298,857	277,990	284,112	232,944	312,165	242,559	194,182	NA	NA

Attachment 9

Confidentiality Declaration

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

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

DECLARATION OF MICHAEL PERRY SEEKING CONFIDENTIAL TREATMENT FOR CERTAIN DATA AND INFORMATION CONTAINED IN ADVICE 5281-G

I, Michael Perry, declare:

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

2. Based on my knowledge and experience, and in accordance with the Decisions 06-06-066, 08-04-023, D.14-10-033 and relevant Commission rules, I make this declaration seeking confidential treatment for certain procurement data and information contained in Advice 5281-G.

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

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

I declare under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct. Executed on October 29, 2026, at Oakland, California.

/s/

Michael Perry

PACIFIC GAS AND ELECTRIC COMPANY (U 39 E)

ORDER INSTITUTING RULEMAKING TO ADDRESS NATURAL GAS DISTRIBUTION UTILITY COST AND REVENUE ISSUES ASSOCIATED WITH GREENHOUSE GAS EMISSIONS (R.14-03-003)
PG&E ADVICE 5281-G

IDENTIFICATION OF CONFIDENTIAL INFORMATION

Redaction Reference	Category from D.06-06-066, Appendix 1, or Separate Confidentiality Statute or Order That Data Corresponds To	Justification for Confidential Treatment	Length of Time Data To Be Kept Confidential
Document:			
Atch 8 – Table A, lines 6-14 and 19-20 - recorded data Atch 8 – Table B, all data Atch 8 – Table C, lines 1-4, and 12-13 - recorded data Atch 8 – GHG Procurement Limits, all data	*D.14-10-033,Attachment A* *Public Utilities Code §454.5(g)* *D.15-10-032*	**Information concerning GHG compliance instrument procurement strategy and/or activities. The release of this commercially sensitive information could cause harm to PG&E's customers and put PG&E at an unfair business disadvantage by the disclosure of PG&E's GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings. This information could be used by other market participants to gain a commercial advantage.**	Indefinite
Atch 8 – Table B, Tab B), cells N5, N9, N14, N18, N23, N27, N32, N36, N41, N45, N50, N54, N59, N63, N68, N72, N77, N81, N86, N90, N95, N99, N104, N108 Atch 8 – Table B, Tab C1), column J, all data	*D. 14-10-033,Attachment A* *Public Utilities Code §454.5(g)*	**The information is ARB Confidential and is not to be distributed to market participants or their reviewing representatives.** **Information concerning GHG compliance instrument procurement strategy and/or activities. The release of this commercially sensitive information could cause harm to PG&E's customers and put PG&E at an unfair business disadvantage by the disclosure of PG&E's GHG compliance instrument inventories or quantities that can be used to derive GHG compliance instrument holdings. This information could be used by other market participants to gain a commercial advantage.**	Indefinite

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

AT&T

Albion Power Company
Alta Power Group, LLC

Anderson & Poole
BART

Ava Community Energy

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

California Community Choice Association
California Cotton Ginners & Growers Association
California Energy Commission
California Hub for Energy Efficiency
California Alternative Energy and Advanced Transportation Financing Authority
California Strategies

California Public Utilities Commission
Calpine
Cameron-Daniel, P.C.
Casner, Steve
Center for Biological Diversity
Chevron Pipeline and Power

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

Davis Wright Tremaine LLP
Day Carter Murphy
Dept of General Services
Diablo Canyon Independent Safety Committee
Douglass & Liddell
Downey Brand LLP

Duncan Weinberg Genzer Pembroke
Ellison Schneider & Harris LLP
Electrical Power Systems, Inc. Fresno
Engie North America
Engineers and Scientists of California

GenOn Energy, Inc.
Green Power Institute

Hanna & Morton LLP

ICF consulting

iCommLaw

International Power Technology Intertie

Intestate Gas Services, Inc.

Kaplan Kirsch LLP
Kelly Group

Ken Bohn Consulting
Keyes & Fox LLP

Leviton Manufacturing Co., Inc.
Los Angeles County Integrated

Waste Management Task Force

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

Pacific Gas and Electric Company
Peninsula Clean Energy
Pioneer Community Energy

Public Advocates Office
Redwood Coast Energy Authority

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

San Diego Gas & Electric Company
San Jose Clean Energy
SPURR

Sempra Utilities

Sentinel Utilities
Sierra Telephone Company, Inc.

Southern California Edison Company

Southern California Gas Company
Spark Energy

Sun Light & Power
Sunshine Design
Stoel Rives LLP

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

Utility Cost Management

Water and Energy Consulting

Yep Energy