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**Pacific Gas and
Electric Company®**

San Francisco, California

Revised Cal. P.U.C. Sheet No. 52038-E

ELECTRIC PRELIMINARY STATEMENT PART JG Sheet 1
WILDFIRE HARDENING FIXED RECOVERY CHARGE BALANCING ACCOUNT (WHFRCBA)

JG. WILDFIRE HARDENING FIXED RECOVERY CHARGE BALANCING ACCOUNT (WHBFRCBA) (N)

1. PURPOSE: (N)

The purpose of the WHFRCBA is to record the costs and benefits associated with Wildfire Hardening Recovery Bonds that are not recovered from customers through the Wildfire Hardening Fixed Recovery Charge to charge those costs to or return those benefits to customers. Wildfire Hardening Recovery Bonds are authorized by the Commission in a Financing Order (FO), Decision 21-06-030, to recover costs and expenses related to catastrophic wildfires and financing costs associated with the Wildfire Hardening Recovery Bonds.

2. REVISION DATE: (N)

Disposition of the amounts in the account shall be determined in the Annual Electric True-Up Advice Letter, or as authorized by the Commission. Any balance in the account shall be transferred to the Distribution Revenue Adjustment Mechanism (DRAM).

3. WHFRCBA Rates: (N)

The WHFRCBA does not have a rate component.

4. TIME PERIOD: (N)

The WHFRCBA will become effective with the issuance of the first Wildfire Hardening Recovery Bonds and will expire after the Wildfire Hardening Recovery Bonds are fully repaid and any remaining balance is returned to or recovered from customers.

5. ACCOUNTING PROCEDURES: PG&E shall maintain the WHBFRCBA by making entries at the end of each month as follows: (N)

- a. A debit entry equal to federal income and state franchise tax accruals on revenues received to fund the Wildfire Hardening Recovery Bond repayment.
- b. A credit or debit entry, as necessary, to record the flow-through or flow-back of the benefit of repairs tax deductions associated with the assets financed with the Wildfire Hardening Recovery Bonds.
- c. A credit or debit entry, as necessary, to record the interest on accumulated deferred income tax associated with the federal or State of California income or franchise taxes related to the assets financed with the Wildfire Hardening Recovery Bonds.
- d. A debit entry equal to the estimated Revenue Fees requirements on the Wildfire Hardening Fixed Recovery Charge revenues received from customers.
- e. A credit entry equal to the servicing and administration fees paid to PG&E in excess of PG&E's recorded incremental cost of billing and collecting the Wildfire Hardening Fixed Recovery Charges as specified in Preliminary Statement Part JF or acting as administrator of the special purpose entity that issues the Wildfire Hardening Recovery Bonds.

(N)

(Continued)

Advice Decision	6372-E-A D.21-06-030	Issued by Robert S. Kenney Vice President, Regulatory Affairs	Submitted Effective Resolution	November 23, 2021 November 21, 2021
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ELECTRIC PRELIMINARY STATEMENT PART JG
WILDFIRE HARDENING FIXED RECOVERY CHARGE BALANCING ACCOUNT (WHFRCBA)

Sheet 2

5. ACCOUNTING PROCEDURES (Cont'd)

- f. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release H.15 or its successor.
- g. A debit or credit entry, as applicable, to transfer the balance in the account to DRAM in conjunction with the Annual Electric True-Up filing or through another advice letter as approved by the Commission.

6. DEPARTING LOAD CONSUMERS:

For information purposes, the rates in the table below will be used to credit or recover WHFRCBA balances from departing load consumers (DL Consumers), as defined in the FO(s) and the applicable Departing Load Tariffs, for each series of Wildfire Hardening Recovery Bonds. For consumers that are not DL Consumers, the WHFRCBA balances will be credited or recovered in rates in the same manner as other distribution charges and will not be collected on a volumetric basis on certain rate schedules.

WILDFIRE HARDENING RECOVERY BONDS Series 1 (FO Issued 6/24/21)

Rate Group	Rate (\$/kWh)
Residential	\$0.00001 (I)
Small L&P/BEV1	\$0.00001 (I)
A-10S/B-10S	\$0.00001 (I)
A-10P/B-10P	\$0.00001 (I)
A-10T/B-10T	\$0.00001 (I)
E-19S/B-19S/BEV2S	\$0.00001 (I)
E-19P/B-19P/BEV2P	\$0.00001 (I)
E-19T/B-19T/BEV2T	\$0.00001 (I)
Streetlight	\$0.00001 (I)
Standby S - STOUS/SBS	\$0.00001 (I)
Standby P - STOUP/SBP	\$0.00002 (I)
Standby T - STOUT/SBT	\$0.00001 (I)
Agriculture	\$0.00001 (I)
E-20S/B-20S	\$0.00001 (I)
E-20P/B-20P	\$0.00001 (I)
E-20T/B-20T	\$0.00000

Advice Decision	7469-E	Issued by Shilpa RamaIya Vice President	Submitted Effective Resolution	December 30, 2024 January 1, 2025
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Regulatory Proceedings and Rates



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**Pacific Gas and
Electric Company®**

Oakland, California

Cancelling	Revised	Cal. P.U.C. Sheet No.	60596-E
	Revised	Cal. P.U.C. Sheet No.	59908-E

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WILDFIRE HARDENING FIXED RECOVERY CHARGE BALANCING ACCOUNT (WHFRCBA)

Sheet 3

6. DEPARTING LOAD CONSUMERS (Cont'd):

WILDFIRE HARDENING RECOVERY BONDS Series 2 (FO Issued 8/5/22)

Rate Group	Rate (\$/kWh)	
Residential	(\$0.00001)	(I)
Small L&P/BEV1	(\$0.00001)	(I)
A-10S/B-10S	(\$0.00001)	(I)
A-10P/B-10P	(\$0.00001)	(I)
A-10T/B-10T	\$0.00000	(I)
E-19S/B-19S/BEV2S	(\$0.00001)	(I)
E-19P/B-19P/BEV2P	\$0.00000	(I)
E-19T/B-19T/BEV2T	\$0.00000	(I)
Streetlight	(\$0.00001)	(I)
Standby S - STOUS/SBS	(\$0.00001)	(I)
Standby P - STOUP/SBP	(\$0.00001)	(I)
Standby T - STOUT/SBT	\$0.00000	(I)
Agriculture	(\$0.00001)	(I)
E-20S/B-20S	\$0.00000	(I)
E-20P/B-20P	\$0.00000	(I)
E-20T/B-20T	\$0.00000	(I)

WILDFIRE HARDENING RECOVERY BONDS Series 3 (FO Issued 2/16/24)

Rate Group	Rate (\$/kWh)	
Residential	\$0.00003	(I)
Small L&P	\$0.00003	(I)
A-10S/B-10S	\$0.00002	(I)
A-10P/B-10P	\$0.00002	(I)
A-10T/B-10T	\$0.00001	(I)
E-19S/B-19S	\$0.00002	(I)
E-19P/B-19P	\$0.00002	(I)
E-19T/B-19T	\$0.00001	(I)
Streetlight	\$0.00003	(I)
Standby S - STOUS/SBS	\$0.00002	(I)
Standby P - STOUP/SBP	\$0.00005	(I)
Standby T - STOUT/SBT	\$0.00001	(I)
Agriculture	\$0.00002	(I)
E-20S/B-20S	\$0.00002	(I)
E-20P/B-20P	\$0.00002	(I)
E-20T/B-20T	\$0.00001	(I)

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Advice Decision	7797-E	Issued by <i>Shilpa RamaIya</i> Vice President Regulatory Proceedings and Rates	Submitted Effective Resolution	December 30, 2025 January 1, 2026
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