

**Pacific Gas and Electric Company
Transmission Owner Tariff**

**Appendix VIII: Formula Rate
Attachment 2: Model**

Pacific Gas and Electric Company
Formula Rate Model
Schedule 1-BaseTRR

Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: **2020**
Prior Year: **2018**

1) Rate Base		Values	Source	Notes	Line
<u>Plant</u>					
1 Transmission Plant		\$11,783,917,670	7-PlantInService, Line 13, Col 13	End of Year Value	1
2 Common + General + Intangible Plant		\$1,048,225,815	7-PlantInService, Line 53, Col 1	End of Year Value	2
3 Abandoned Plant		<u>\$24,408,221</u>	8-AbandonedPlant, Line 3, Col 3	End of Year Value	3
4 Total Plant		\$12,856,551,706	Sum of Lines 1 to 3		4
<u>Working Capital</u>					
5 Materials and Supplies		\$55,070,197	13-WorkCap, Line 13, Col 5	End of Year Value	5
6 Prepayments		\$26,592,390	13-WorkCap, Line 32, Col 5	End of Year Value	6
7 Cash Working Capital		<u>\$53,982,348</u>	(Line 65 + Line 66) / 8		7
8 Total Working Capital		\$135,644,935	Sum of Lines 5 to 7		8
<u>Accumulated Depreciation Reserve</u>					
9 Transmission Depreciation Reserve		<u>(\$2,860,065,953)</u>	10-AccDep, Line 13, Col 13	End of Year Value	9
10 Common + General + Intangible Depreciation Reserve		<u>(\$326,818,438)</u>	10-AccDep, Line 53, Col 1	End of Year Value	10
11 Total Accumulated Depreciation Reserve		(\$3,186,884,391)	Line 9 + Line 10		11
12 Accumulated Deferred Income Taxes		(\$1,948,806,463)	14-ADIT, Line 7, Col 2	Weighted Average	12
13 Network Upgrade Credits (Customer Advances)		(\$194,796,633)	15-NUC, Line 4	End of Year Value	13
14 Accrued Vacation		(\$15,161,750)	16-AccruedVacation, Line 5, col 2	End of Year Value	14
15 Other Regulatory Assets or Liabilities		\$0	17-RegAssets, Line 1	End of Year Value	15
16 Rate Base		\$7,646,547,406	Sum of Lines 4, 8, 11 and Lines 12 to 15		16
2) ROE and Capitalization Calculations					
<u>Debt</u>					
17 Long Term Debt Amount		\$17,703,666,988	5-CostofCap-1, Line 11		17
18 Long Term Debt Cost Percentage		<u>4.57%</u>	5-CostofCap-3, Line 13		18
19 Cost of Long Term Debt		\$809,057,581	Line 17 * Line 18		19
<u>Preferred Stock</u>					
20 Preferred Stock Amount		\$261,803,379	5-CostofCap-1, Line 15		20
21 Preferred Stock Cost Percentage		<u>5.52%</u>	5-CostofCap-4, Line 7		21
22 Cost of Preferred Stock		\$14,454,581	Line 20 * Line 21		22
<u>Equity</u>					
23 Common Stock Equity Amount		\$19,825,387,607	5-CostofCap-1, Line 21		23
24 Total Capital		\$37,790,857,974	Line 17 + Line 20 + Line 23		24
<u>Capital Percentages</u>					
25 Long Term Debt Capital Percentage		46.85%	Line 17 / Line 24		25
26 Preferred Stock Capital Percentage		0.69%	Line 20 / Line 24		26
27 Common Stock Capital Percentage		52.46%	Line 23 / Line 24		27
<u>Annual Cost of Capital Components</u>					
28 Long Term Debt Cost Percentage		4.57%	Line 18		28
29 Preferred Stock Cost Percentage		5.52%	Line 21		29
30 Return on Common Equity		12.50%	PG&E ROE	Note 1	30
<u>Calculation of Cost of Capital Rate</u>					
31 Weighted Cost of Long Term Debt		2.14%	Line 25 * Line 28		31
32 Weighted Cost of Preferred Stock		0.04%	Line 26 * Line 29		32
33 Weighted Cost of Common Stock		6.56%	Line 27 * Line 30		33
34 Cost of Capital Rate		8.74%	Sum of Lines 31 to 33		34
35 Equity Rate of Return Including Common and Preferred Stock		6.60%	Line 32 + Line 33		35
36 Return on Capital: Rate Base times Cost of Capital Rate		\$668,058,279	Line 34 * Line 16		36
3) Other Taxes					
<u>Property Taxes</u>					
37 Sub-Total Local Taxes		<u>\$355,073,218</u>	FF1, 263.13i		37
38 Property Tax Allocation Factor		<u>28.46%</u>	24-Allocators, Line 41		38
39 Total Transmission Property Taxes		\$101,062,075	Line 37 * Line 38		39
<u>Payroll Tax Expense</u>					
40 Fed Ins Cont Amt -- Current		\$65,141,285	FF1, 263.1i		40
41 CA SUI Current		\$5,425,546	FF1, 263.9i		41
42 Fed Unemp Tax Act- Current		\$724,845	FF1, 263.3i		42
43 Business Taxes		\$8,866,694	WP_1-BaseTRR_Pyrl_Tax	Portion of FF1, 263.14i Total	43
44 SF Pyrl Exp Tx		\$1,628,791	WP_1-BaseTRR_Pyrl_Tax	Portion of FF1, 263.14i Total	44
45 Total Electric Payroll Tax Expense		\$81,787,161	Sum of Lines 40 to 44		45
46 Network Transmission Labor as a % of Total Electric Labor Allocation Factor		10.81%	24-Allocators, Line 13		46
47 Total Transmission Payroll Tax Expense		\$8,840,153	Line 46 * Line 45		47
48 Total Other Taxes		\$109,902,227	Line 39 + Line 47		48

Pacific Gas and Electric Company
Formula Rate Model
Schedule 1-BaseTRR

Base Transmission Revenue Requirement
Input cells are shaded gold

Rate Year: 2020
Prior Year: 2018

4) Income Taxes

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
49	Federal Income Tax Rate	21.00%	22-TaxRates, Line 1		49
50	State Income Tax Rate	8.84%	22-TaxRates, Line 2		50
51	Composite Tax Rate	27.98%	(Line 49 + Line 50) - (Line 49 * Line 50)		51
	<u>Calculation of Flowthrough and Permanent Tax Deductions (FPD):</u>				
52	Book Depreciation of AFUDC Equity Book Basis	\$10,991,814	WP_1-BaseTRR_Tax		52
53	Meals and Entertainment Disallowance	\$0	WP_1-BaseTRR_Tax		53
54	Flowthrough and Permanent Tax Deductions	\$10,991,814	Line 52 + Line 53		54
	<u>Calculation of Credits and Other (CO):</u>				
55	Amortization of Excess Deferred Tax Liability	(\$12,681,499)	WP_1-BaseTRR_Tax		55
56	Federal and State Tax Credits	(\$410,144)	WP_1-BaseTRR_Tax		56
57	Credits and Other	(\$13,091,643)	Line 55 + Line 56		57
58	Income Taxes:	\$182,070,856	Line 59		58
59	Income Taxes = [((RB * ER) + FPD) * (CTR/(1 – CTR))] + CO/(1 – CTR)]				59
	Where:				
60	RB = Rate Base	\$7,646,547,406	Line 16		60
61	ER = Equity Rate of Return Including Common and Preferred Stock	6.60%	Line 35		61
62	CTR = Composite Tax Rate	27.98%	Line 51		62
63	CO = Credits and Other	(\$13,091,643)	Line 57		63
64	FPD = Flowback and Permanent Tax Deductions	\$10,991,814	Line 54		64

5) Prior Year Transmission Revenue Requirement

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
	<u>Prior Year TRR Components</u>				
65	O&M Expense	\$286,086,889	18-OandM, Line 31, Col 10		65
66	A&G Expense	\$145,771,898	19-AandG, Line 30		66
67	Network Upgrade Interest Expense	\$8,996,855	15-NUC, Line 7		67
68	Depreciation Expense (incl. Common + General + Intangible)	\$366,589,922	11-Depreciation, Line 3, Col 13 + Line 7, Col 1		68
69	Depreciation Expense - Rate Adjustment	\$72,223,226	11-Depreciation, Line 36		69
70	Abandoned Plant Amortization Expense	\$63,333	8-AbandonedPlant, Line 2, Col 3		70
71	Return on Capital	\$668,058,279	Line 36		71
72	Other Taxes	\$109,902,227	Line 48		72
73	Income Taxes	\$182,070,856	Line 58		73
74	Revenue Credits	(\$6,852,045)	20-RevenueCredits, Line 48, Col 7	Negative Value	74
75	NP&S Credit	(\$14,040,005)	21-NPandS, Line 19	Negative Value	75
76	Amortization and Regulatory Debits/Credits	\$0	17-RegAssets, Line 3		76
77	Total without FF, Uncollectibles, and South Georgia	\$1,818,871,436	Sum of Lines 65 to Line 76		77
	<u>SFGR Tax and Franchise Fees</u>				
78	Franchise Fees Factor	0.8158%	25-RFandUFactors, Line 7		78
79	SFGR Tax Factor	0.0487%	25-RFandUFactors, Line 8		79
80	Total SFGR Tax and Franchise Fees	\$15,724,144	Line 77 * (Line 78 + Line 79)		80
81	Prior Year TRR	\$1,834,595,579	Line 77 + Line 80		81

6) Wholesale Base Transmission Revenue Requirement

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
82	Prior Year TRR	\$1,834,595,579	Line 81		82
83	ITRR	\$401,898,213	2-ITRR, Line 13		83
84	Annual True-up Adjustment	\$0	4-ATA, Line 54		84
85	One-Time Cost Adjustment	\$0	Note 2		85
86	Wholesale Base Transmission Revenue Requirement	\$2,236,493,793	Sum of Lines 82 to Line 85		86

7) Base Transmission Revenue Requirement

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
87	Uncollectibles Factor	0.3385%	25-RFandUFactors, Line 9		87
88	Uncollectibles Expense	\$7,570,531	Line 87 * Line 86		88
89	Retail (South Georgia) Tax Adjustment	\$5,918,247	23-RetailSGTax, Line 18		89
90	Wholesale Base Transmission Revenue Requirement	\$2,236,493,793	Line 86		90
91	Retail Base Transmission Revenue Requirement	\$2,249,982,571	Sum of Lines 88 to Line 90		91

Notes:

- 1) The Return on Common Equity may only be changed through a Section 205 filing at the Commission.
- 2) One-Time Cost Adjustments may be included as outlined in the Protocols.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 2-ITRR

Incremental Transmission Revenue Requirement

Rate Year: 2020
Prior Year: 2018

1) Annual Fixed Charge Rate ("AFCR") Calculation					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
1	AFCR = Prior Year TRR / Net Plant				1
<u>Determination of Net Plant:</u>					
2	Transmission Plant:	\$11,783,917,670	7-PlantInService, Line 13, Col 13		2
3	Transmission Dep. Reserve:	\$2,860,065,953	10-AccDep, Line 13, Col 13		3
4	Net Plant:	\$8,923,851,717	Line 2 - Line 3		4
<u>Determination of AFCR:</u>					
5	Prior Year TRR wo RF&U:	\$1,818,871,436	1-BaseTRR, Line 77		5
6	AFCR:	20.38%	Line 5 / Line 4		6
2) Calculation of ITRR					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
7	Forecast Plant Additions:	\$1,954,915,897	9-PlantAdditions, Line 25, Col 6		7
8	AFCR:	20.38%	Line 6		8
9	ITRR without RF&U:	\$398,453,582	Line 7 * Line 8		9
10	Franchise Fees Factor	0.8158%	1-BaseTRR, Line 78		10
11	SFGR Tax Factor	0.0487%	1-BaseTRR, Line 79		11
12	Total SFGR Tax and Franchise Fees	\$3,444,631	Line 9 * (Line 11 + Line 10)		12
13	Incremental Forecast Period TRR:	\$401,898,213	Line 9 + Line 12		13

Pacific Gas and Electric Company
Formula Rate Model
Schedule 3-True-upTRR

True-up Transmission Revenue Requirement
Input cells are shaded gold

Prior Year: 2018

1) Rate Base				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
	<u>Plant</u>			
1	Transmission Plant	\$11,247,209,456	7-PlantInService, Line 14, Col 13	13-Month Avg
2	Common + General + Intangible Plant	\$952,172,840	7-PlantInService, Line 54, Col 1	BOY EOY Avg
3	Abandoned Plant	\$24,439,888	8-AbandonedPlant, Line 4, Col 3	BOY EOY Avg
4	Total Plant	\$12,223,822,184	Sum of Lines 1 to 3	4
	<u>Working Capital</u>			
5	Materials and Supplies	\$45,585,074	13-WorkCap, Line 14, Col 5	13-Month Avg
6	Prepayments	\$27,210,731	13-WorkCap, Line 30, Col 5	13-Month Avg
7	Cash Working Capital	\$53,982,348	(Line 38 + Line 39) / 8	7
8	Total Working Capital	\$126,778,154	Sum of Lines 5 to 7	8
	<u>Accumulated Depreciation Reserve</u>			
9	Transmission Depreciation Reserve	(\$2,775,058,129)	10-AccDep, Line 14, Col 13	13-Month Avg
10	Common + General + Intangible Depreciation Reserve	(\$291,369,438)	10-AccDep, Line 54, Col 1	BOY EOY Avg
11	Total Accumulated Depreciation Reserve	(\$3,066,427,568)	Line 9 + Line 10	11
12	Accumulated Deferred Income Taxes	(\$1,948,806,463)	14-ADIT, Line 7, Col 2	Weighted Average
13	Customer Advances	(\$223,046,691)	15-NUC, Line 10	BOY EOY Avg
14	Accrued Vacation	(\$14,906,137)	16-AccruedVacation, Line 6, col 2	BOY EOY Avg
15	Other Regulatory Assets or Liabilities	\$0	17-RegAssets, Line 2	BOY EOY Avg
16	Rate Base	\$7,097,413,479	Sum of Lines 4, 8, 11 and Lines 12 to 15	16
2) ROE and Capitalization Calculations				
	Instructions:			
1)	Input the effective ROE at the END of the Prior Year on Line 17. Input the number of days the ROE was effective on Line 18 (365 or 366 for a full year).			
2)	To calculate a Weighted Average ROE (by number of days), input the effective ROE at the START of the Prior Year on Line 19. Input the number of days the ROE was effective on Line 20. If not applicable, Input 0 for Lines 19 and 20.			
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
	<u>Calculation of Weighted Average Return on Common Equity</u>			
17	ROE at the End of the Prior Year	12.50%		17
18	ROE at the End of the Prior Year Days in Effect	365 Effective from XX to Dec 31		18
19	ROE at the Start of the Prior Year	12.50%		19
20	ROE at the Start of the Prior Year Days in Effect	0 Effective from Jan 1 to XX		20
21	Weighted Average ROE	12.50% ((Line 17 * Line 18) + (Line 19 * Line 20)) / (Line 18 + Line 20)		21
	<u>Calculation of Cost of Capital Rate</u>			
22	Weighted Cost of Long Term Debt	2.14% 1-BaseTRR, Line 31		22
23	Weighted Cost of Preferred Stock	0.04% 1-BaseTRR, Line 32		23
24	Weighted Cost of Common Stock	6.56% Line 21 * 1-BaseTRR, Line 27		24
25	Cost of Capital Rate	8.74% Sum of Lines 22 to 24		25
26	Equity Rate of Return Including Common and Preferred Stock	6.60% Line 23 + Line 24		26
27	Return on Capital: Rate Base times Cost of Capital Rate	\$620,081,925 Line 25 * Line 16		27
3) Income Taxes				
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>
28	Federal Income Tax Rate	21.00% 22-TaxRates, Line 1		28
29	State Income Tax Rate	8.84% 22-TaxRates, Line 2		29
30	Composite Tax Rate	27.98% (Line 28 + Line 29) - (Line 28 * Line 29)		30
31	Income Taxes:	\$ 167,996,738 Line 32		31
32	Income Taxes = $[(RB * ER) + FPD] * (CTR/(1 - CTR))] + CO/(1 - CTR) + CO/(1 - CTR)$			32
	Where:			
33	RB = Rate Base	\$7,097,413,479 Line 16		33
34	ER = Equity Rate of Return Including Common and Preferred Stock	6.60% Line 26		34
35	CTR = Composite Tax Rate	27.98% Line 30		35
36	CO = Credits and Other	(13,091,643) 1-BaseTRR, Line 57		36
37	FPD = Flowback and Permanent Tax Deductions	10,991,814 1-BaseTRR, Line 54		37

Pacific Gas and Electric Company
Formula Rate Model
Schedule 3-True-upTRR

True-up Transmission Revenue Requirement Prior Year: 2018
Input cells are shaded gold

4) True-up Transmission Revenue Requirement

Instructions:

- 1) Input the Annual True-up Adjustment that was included in the Prior Year's rates on Line 54 and reference the FERC Docket No. from that filing. (For example, if the Prior Year is 2021, then the ATA that was included in the 2021 rates was the ATA for 2019.)

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Prior Year TRR Components</u>					
38	O&M Expense	\$286,086,889	1-BaseTRR, Line 65		38
39	A&G Expense	\$145,771,898	1-BaseTRR, Line 66		39
40	Network Upgrade Interest Expense	\$8,996,855	1-BaseTRR, Line 67		40
41	Depreciation Expense (incl. Common + General + Intangible)	\$366,589,922	1-BaseTRR, Line 68		41
42	Abandoned Plant Amortization Expense	\$63,333	1-BaseTRR, Line 70		42
43	Return on Capital	\$620,081,925	Line 27		43
44	Other Taxes	\$109,902,227	1-BaseTRR, Line 72		44
45	Income Taxes	167,996,738	Line 31		45
46	Revenue Credits	(\$6,852,045)	1-BaseTRR, Line 74	Negative	46
47	NP&S Credit	(\$14,040,005)	1-BaseTRR, Line 75	Negative	47
48	Amortization and Regulatory Debits/Credits	\$0	1-BaseTRR, Line 76		48
49	Total without FF, Uncollectibles, and South Georgia	\$1,684,597,738	Sum L38 to L49		49
<u>SFGR Tax and Franchise Fees</u>					
50	Franchise Fees Factor	0.8158%	1-BaseTRR, Line 78		50
51	SFGR Tax Factor	0.0487%	1-BaseTRR, Line 79		51
52	Total SFGR Tax and Franchise Fees	\$14,563,347	Line 49 * (Line 50 + Line 51)		52
53	Total with SFGR Tax and Franchise Fees	\$1,699,161,086	Line 49 + Line 52		53
<u>Annual True-up Adjustment</u>					
54	ATA that was included in the Prior Year's Rates	\$0			54
55	Total with ATA	\$1,699,161,086	Line 53 + Line 54		55
<u>Uncollectibles and Retail (South Georgia) Tax Adjustment</u>					
56	Uncollectibles Factor	0.3385%	1-BaseTRR, Line 87		56
57	Uncollectibles Expense	\$5,751,660	Line 55 * Line 56		57
58	Retail (South Georgia) Tax Adjustment	\$5,918,247	1-BaseTRR, Line 89		58
59	True-up Transmission Revenue Requirement	\$1,710,830,993	Line 55 + Line 57 + Line 58		59

Pacific Gas and Electric Company
Formula Rate Model
Schedule 4-ATA

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2020
Prior Year: 2018

1) Retail Revenues

Instructions:

- 1) Populate the table with retail revenue data from the Prior Year. Only populate if the Model was in effect in the Prior year.
- 2) Input the Total Sales from the Prior Year FERC Form 1 on Line 14. The total on Line 13, Col 8, should match the total on Line 14.

<u>Line</u>	<u>Month</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Line</u>
		Note 1 Retail	Note 2 Other	Distribution	Generation	Public Purpose Programs	Nuclear Decommissioning	Other	Total Revenue	
1	Jan								\$0	1
2	Feb								\$0	2
3	Mar								\$0	3
4	Apr								\$0	4
5	May								\$0	5
6	Jun								\$0	6
7	Jul								\$0	7
8	Aug								\$0	8
9	Sep								\$0	9
10	Oct								\$0	10
11	Nov								\$0	11
12	Dec								\$0	12
13	Totals:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	13

14 Total Sales FF1 Page 300, Line 10, Column b: 14

2) Comparison of Monthly True-Up TRR to Monthly Retail Transmission Revenue

Instructions:

- 1) Input any corrections or adjustments from previous Annual Update Filings on Line 16. Input the Corrected Principle in Col 5 and the Accumulated Interest in Col 8. A workpaper must accompany any correction or adjustment.
- 2) Input the monthly FERC interest rates (18 C.F.R. §35.19a) for the corresponding Month and Year into Col 6.

<u>Line</u>	<u>True Up TRR:</u>	<u>Source:</u>								<u>Line</u>
15	\$1,710,830,993	3-True-up TRR, Line 59								15
	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	
		Note 3	Note 4	Col 2 - Col 3	Note 5	Note 6	Note 7	Note 8	Col 5 + Col 8	
<u>Month</u>	<u>Year</u>	<u>Monthly True-up TRR</u>	<u>Retail Transmission Revenues</u>	<u>Monthly Excess or Shortfall in Revenue</u>	<u>Cumulative Excess or Shortfall in Revenue without Interest</u>	<u>Monthly Interest Rate</u>	<u>Monthly Interest</u>	<u>Accumulated Interest</u>	<u>Cumulative Excess or Shortfall in Revenue with Interest</u>	
16	December	2017	N/A	N/A	\$0	N/A	\$0	\$0	\$0	16
17	January	2018	\$142,569,249.43	\$0	\$142,569,249	\$142,569,249	\$0	\$0	\$142,569,249	17
18	February	2018	\$142,569,249.43	\$0	\$142,569,249	\$285,138,499	\$0	\$0	\$285,138,499	18
19	March	2018	\$142,569,249.43	\$0	\$142,569,249	\$427,707,748	\$0	\$0	\$427,707,748	19
20	April	2018	\$142,569,249.43	\$0	\$142,569,249	\$570,276,998	\$0	\$0	\$570,276,998	20
21	May	2018	\$142,569,249.43	\$0	\$142,569,249	\$712,846,247	\$0	\$0	\$712,846,247	21
22	June	2018	\$142,569,249.43	\$0	\$142,569,249	\$855,415,497	\$0	\$0	\$855,415,497	22
23	July	2018	\$142,569,249.43	\$0	\$142,569,249	\$997,984,746	\$0	\$0	\$997,984,746	23
24	August	2018	\$142,569,249.43	\$0	\$142,569,249	\$1,140,553,995	\$0	\$0	\$1,140,553,995	24
25	September	2018	\$142,569,249.43	\$0	\$142,569,249	\$1,283,123,245	\$0	\$0	\$1,283,123,245	25
26	October	2018	\$142,569,249.43	\$0	\$142,569,249	\$1,425,692,494	\$0	\$0	\$1,425,692,494	26
27	November	2018	\$142,569,249.43	\$0	\$142,569,249	\$1,568,261,744	\$0	\$0	\$1,568,261,744	27
28	December	2018	\$142,569,249.43	\$0	\$142,569,249	\$1,710,830,993	\$0	\$0	\$1,710,830,993	28
29	January	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	29
30	February	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	30
31	March	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	31
32	April	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	32
33	May	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	33
34	June	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	34
35	July	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	35
36	August	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	36
37	September	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	37
38	October	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	38
39	November	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	39
40	December	2019	N/A	N/A	\$0	\$1,710,830,993	\$0	\$0	\$1,710,830,993	40

3) Amortization of the Balance of the Cumulative Excess or Shortfall in Revenue with Interest Over the Rate Year

Instructions:

- 1) Input the Total Amortization amount on Line 53 that will set the December Month Ending Balance on Line 52, Col 7 equal to \$0. (Hint: Use the 'PMT' Excel Function as a starting point. Then iterate to solve for the December Month Ending Balance to equal \$0)

<u>Line</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	
		Note 9		Col 2 + Col 3	Note 10	Note 11	Col 4 + Col 5	
		Month	Beginning Balance	Ending Balance without Interest	Interest for Current Month	Monthly Interest Rate	Month Ending Balance	
41	January	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	41
42	February	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	42
43	March	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	43
44	April	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	44
45	May	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	45
46	June	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	46
47	July	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	47
48	August	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	48
49	September	2020	\$1,710,830,993	\$0	\$1,710,830,993	0.00%	\$1,710,830,993	49
50	October	2020	\$1,710,830,993	\$0	\$1,710,830,			

Pacific Gas and Electric Company
Formula Rate Model
Schedule 4-ATA

Annual True-up Adjustment
Input cells are shaded gold

Rate Year: 2020
Prior Year: 2018

5) Partial Year True-up TRR Allocation Factors

Instructions:

- 1) On Line 55, Input 'No' for a Full Year True-up, otherwise Input 'Yes' for a Partial Year True-up
- 2) If Line 55 is 'Yes', Input 'Yes' or 'No' in Col 2 for each month that the Formula Rate was in effect in the Prior Year and Input the True-up TRR Allocation Factors into Col 3.

Line	55	Partial Year True-up?	No	Col 1	Col 2	Col 3 Note 12	Line	
				Month	Prior Year	Formula Rate Effective?	True-up TRR Allocation Factor	56
56	January	2018						56
57	February	2018						57
58	March	2018						58
59	April	2018						59
60	May	2018						60
61	June	2018						61
62	July	2018						62
63	August	2018						63
64	September	2018						64
65	October	2018						65
66	November	2018						66
67	December	2018						67
68						0.00%		68

6) Final True-up Adjustment

Instructions:

- 1) PG&E shall calculate the Final True-up Adjustment for the period spanning the day after the period covered by the most recent ATA that was included in the Base TRR to the expiration of the Formula Rate.
- 2) The Final True Up Adjustment shall be calculated using the same methodology as above, with interest through the date of the termination of the Formula Rate.

Notes:

- 1) Only includes Base Retail Transmission Revenues. Any other retail transmission revenues are included in the "Other" Category.
- 2) Other Transmission Revenues includes: the Transmission Revenue Balancing Account Adjustment (TRBAA) revenues, the Reliability Services Balancing Account Adjustment (RSBAA) revenues, the End-use Customer Refund Balancing Account Adjustment (ECRBA) revenues, and the Transmission Access Charge Balancing Account Adjustment (TACBAA) revenues.
- 3) For each month of the Prior Year, the Monthly True-up TRR is calculated by dividing the True-up TRR on Line 15 by 12. In the case of a partial year true-up, for each month the Formula Rate was in effect in the Prior Year, the Monthly True-up TRR is calculated by multiplying the True-up TRR on Line 15 by monthly allocation factors from Lines 56 to 67, Col 3.
- 4) The Retail Transmission Revenues are from Lines 1 to 12, Col 1. For a partial year true-up, only revenues for the months that the Formula Rate was in effect in the Prior Year are included.
- 5) Corrections or Adjustments from previously-filed Annual Updates are outlined in Section 5.5.5 of the Protocols.
- 6) The monthly FERC interest rate as stated in Instruction 2.
- 7) Monthly Interest is calculated by summing half of the current month's "Excess or Shortfall in Revenue" with last month's "Cumulative Excess or Shortfall in Revenue with Interest" and multiplying by the result by the current month's FERC interest rate.
- 8) Accumulated Interest is the sum of the current month's "Monthly Interest" with last month's "Accumulated Interest".
- 9) The January 'Month Beginning Balance' on Line 41, Col 2 is equal to the 'Cumulative Excess or Shortfall in Revenue with Interest' from Line 40, Col 9.
- 10) 'Interest for the Current Month' (Col 5) is based on the average of the 'Month Beginning Balance' (Col 2) and the 'Month Ending Balancing without Interest' (Col 4), multiplied by the 'Monthly Interest Rate' (Col 6).
- 11) The 'Monthly Interest Rate' is the last known FERC interest rate from Line 40, Col 6.
- 12) The True-up TRR Allocation Factors are only used in the case of a Partial Year True-up. These monthly factors are based on a 3-year rolling average of monthly recorded retail base transmission revenues and should add up to 100%. A workpaper will be provided in case of a Partial Year True-up.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-1

Calculation of Components of Cost of Capital Rate

Prior Year: 2018

1) Return and Capitalization Calculations					
<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
<u>Calculation of Long Term Debt Amount</u>					
1	Bonds -- Account 221	\$17,967,100,000	5-CostofCap-2, Line 1	13-month avg.	1
2	Reacquired Bonds -- Account 222	\$0	5-CostofCap-2, Line 2	13-month avg.	2
3	Long Term Debt Advances from Associated Companies -- Account 223	\$0	5-CostofCap-2, Line 3	13-month avg.	3
4	Other Long Term Debt -- Account 224	\$0	5-CostofCap-2, Line 4	13-month avg.	4
5	Unamortized Premium on Long Term Debt -- Account 225	\$13,831,220	5-CostofCap-2, Line 5	13-month avg.	5
6	Unamortized Discount on Long Term Debt -- Account 226	(\$78,023,539)	5-CostofCap-2, Line 6	13-month avg.; enter negative	6
7	Unamortized Debt Expenses -- Account 181	(\$126,931,271)	5-CostofCap-2, Line 7	13-month avg.; enter negative	7
8	Unamortized Loss on Reacquired Debt -- Account 189	(-\$100,406,883)	5-CostofCap-2, Line 8	13-month avg.; enter negative	8
9	Composite Tax Rate	\$0	1-BaseTRR, Line 54		9
10	After tax amount of Unamortized Loss on Reacquired Debt	(-\$72,309,422)	Line 8* (1- Line 9)		10
11	Long Term Debt Amount	\$17,703,666,988	Sum of Lines 1 to 7 and Line 10		11
<u>Calculation of Preferred Stock Amount</u>					
12	Preferred Stock Amount -- Account 204	\$257,994,575	5-CostofCap-2, Line 9	13-month avg.	12
13	Unamortized Issuance Costs	\$3,808,804	5-CostofCap-2, Line 10	13-month avg.	13
14	Net Gain (Loss) From Purchase and Tender Offers	\$0	5-CostofCap-2, Line 11	13-month avg.	14
15	Preferred Stock Amount	\$261,803,379	Sum of Lines 12 to 14		15
<u>Calculation of Common Stock Equity Amount</u>					
16	Total Proprietary Capital	\$20,031,210,648	5-CostofCap-2, Line 12	13-month avg.	16
17	Less Preferred Stock Amount -- Account 204	(-\$257,994,575)	5-CostofCap-2, Line 9	Same as L12, but negative	17
18	Minus Net Gain (Loss) From Purchase and Tender Offers	\$0	5-CostofCap-2, Line 11	Same as L14, but reverse sign	18
19	Less Unappropriated Undist. Sub. Earnings -- Acct. 216.1	\$56,716,457	5-CostofCap-2, Line 13	13-month avg.	19
20	Less Accumulated Other Comprehensive Loss -- Account 219	(-\$4,544,924)	5-CostofCap-2, Line 14	13-month avg.	20
21	Common Stock Equity Amount	\$19,825,387,607	Sum of Lines 16 to 20		21

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-2

Calculation of 13-Month Average Capitalization Balances
Input cells are shaded gold

Prior Year: 2018

Instructions:

1) Enter 13 months of balances for capital structure for Prior Year and December previous to Prior Year in Columns 2-14. Beginning and End of year amounts in Columns 2 and 14 are from FERC Form 1, as referenced in below notes.

	Col 1 13-Month Avg. = Sum (Cols. 2-14)/13	Col 2 December 2017	Col 3 January 2018	Col 4 February 2018	Col 5 March 2018	Col 6 April 2018	Col 7 May 2018	Col 8 June 2018	Col 9 July 2018	Col 10 August 2018	Col 11 September 2018	Col 12 October 2018	Col 13 November 2018	Col 14 December 2018
Description														
Line														
Bonds -- Account 221 (Note 1):	\$17,967,100,000	\$18,032,100,000	\$17,632,100,000	\$17,632,100,000	\$17,632,100,000	\$17,632,100,000	\$17,632,100,000	\$17,632,100,000	\$17,632,100,000	\$18,432,100,000	\$18,432,100,000	\$18,432,100,000	\$18,432,100,000	\$18,387,100,000
1														
Reacquired Bonds -- Account 222 (Note 2):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2														
Long Term Debt Advances from Associated Companies -- Account 223 (Note 3):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3														
Other Long Term Debt -- Account 224 (Note 4):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4														
Unamortized Premium on Long Term Debt -- Account 225 (Note 5):	\$13,831,220	\$14,860,769	\$14,086,219	\$14,024,256	\$13,962,293	\$13,900,331	\$13,838,368	\$13,776,406	\$13,714,443	\$13,652,481	\$13,590,518	\$13,528,556	\$13,466,593	\$13,404,631
5														
Less Unamortized Discount on Long Term Debt -- Account 226 (Note 6):	\$78,023,539	\$80,156,440	\$79,454,293	\$79,014,020	\$78,573,747	\$78,133,474	\$77,693,201	\$77,252,928	\$76,812,655	\$78,377,092	\$77,910,071	\$77,443,051	\$76,976,030	\$76,509,009
6														
Unamortized Debt Expenses -- Account 181 (Note 7):	\$126,931,271	\$131,251,529	\$129,879,885	\$128,837,472	\$127,770,059	\$126,734,146	\$125,666,733	\$124,599,320	\$123,531,908	\$128,637,584	\$127,480,704	\$126,311,486	\$125,246,749	\$124,158,942
7														
Unamortized Loss on Reacquired Debt -- Account 189 (Note 8):	\$100,406,883	\$97,418,150	\$95,848,826	\$109,046,007	\$107,282,815	\$105,720,877	\$104,168,013	\$102,615,150	\$101,062,287	\$99,509,423	\$97,956,560	\$96,403,696	\$94,883,144	\$93,374,528
8														
Preferred Stock Amount -- Account 204 (Note 9):	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575	\$257,994,575
9														
Unamortized Issuance Costs (Note 10):	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804	\$3,808,804
10														
Net Gain (Loss) From Purchase and Tender Offers (Note 11):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11														
Total Proprietary Capital = Sum of Line 15 and Line 16 (Note 12):	\$20,031,210,648	\$19,747,402,038	\$19,917,456,273	\$20,108,560,022	\$20,196,384,934	\$20,333,732,300	\$20,526,715,602	\$19,216,964,452	\$19,415,970,514	\$19,605,781,303	\$19,784,514,320	\$19,975,047,644	\$20,139,513,059	\$21,437,695,961
12														
Unappropriated Undist. Sub. Earnings -- Acct. 216.1 (Note 13):	(\$56,716,457)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$56,608,615)	(\$58,010,567)
13														
Accumulated Other Comprehensive Loss -- Account 219 (Note 14):	\$4,544,924	\$6,290,667	\$6,340,638	\$6,390,609	\$4,361,095	\$4,411,066	\$4,461,037	\$4,511,007	\$4,560,978	\$4,610,948	\$4,660,919	\$4,710,890	\$4,760,860	(\$986,708)
14														
Total Proprietary Capital, Unadjusted (Note 15):	\$19,378,709,448	\$19,747,402,038	\$19,917,456,273	\$20,108,560,022	\$20,196,384,934	\$20,333,732,300	\$20,526,715,602	\$19,216,964,452	\$19,415,970,514	\$19,605,781,303	\$19,784,514,320	\$19,975,047,644	\$20,139,513,059	\$12,955,180,361
15														
Non-Cash Charge Add-back to Common Equity Stock (Notes 16 through 22)	Total Non-Cash Charge Add-t	\$652,501,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,482,515,600
16														
17	2017 and 2018 Wildfire Non-	\$652,501,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,482,515,600
18	[NEW CHARGE DESCRIPTION]	\$0												
19	[NEW CHARGE DESCRIPTION]	\$0												
20	[NEW CHARGE DESCRIPTION]	\$0												
21	[NEW CHARGE DESCRIPTION]	\$0												
22	[NEW CHARGE DESCRIPTION]	\$0												

Notes:

- 1) Amount in Column 2 from FF1 112.18d, amount in Column 14 from FF1 112.18c, amounts in columns 3-13 from PG&E internal records.
- 2) Amount in Column 2 from FF1 112.19d, amount in Column 14 from FF1 112.19c, amounts in columns 3-13 from PG&E internal records.
- 3) Amount in Column 2 from FF1 112.20d, amount in Column 14 from FF1 112.20c, amounts in columns 3-13 from PG&E internal records.
- 4) Amount in Column 2 from FF1 112.21d, amount in Column 14 from FF1 112.21c, amounts in columns 3-13 from PG&E internal records.
- 5) Amount in Column 2 from FF1 112.22d, amount in Column 14 from FF1 112.22c, amounts in columns 3-13 from PG&E internal records.
- 6) Amount in Column 2 from FF1 112.23d, amount in Column 14 from FF1 112.23c, amounts in columns 3-13 from PG&E internal records.
- 7) Amount in Column 2 from FF1 111.69d, amount in Column 14 from FF1 111.69c, amounts in columns 3-13 from PG&E internal records.
- 8) Amount in Column 2 from FF1 111.81d, amount in Column 14 from FF1 111.81c, amounts in columns 3-13 from PG&E internal records.
- 9) Amounts in Columns 2-14 are from PG&E internal records.
- 10) Amounts in Columns 2-14 are from PG&E internal records.
- 11) Amounts in Columns 2-14 are from PG&E internal records.
- 12) Sum of Lines 15 and 16
- 13) Amount in Column 2 from FF1 112.12d, amount in Column 14 from FF1 112.12c, amounts in columns 3-13 from PG&E internal records.
- 14) Amount in Column 2 from FF1 112.15d, amount in Column 14 from FF1 112.15c, amounts in columns 3-13 from PG&E internal records.
- 15) Amount in Column 2 from FF1 112.16d, amount in Column 14 from FF1 112.16c, amounts in columns 3-13 from PG&E internal records.
- 16) Total amount of non-cash charges that: (a) are related to the 2017 Northern California wildfires and the 2018 Camp fire; (b) are itemized in PG&E's SEC filings; and, (c) are designated as "Items impacting comparability" under GAAP, and are net of any insurance offsets and income tax effects, and net of any regulatory asset (after-tax) that records amounts allowed by the Commission and/or CPUC to recover the additional non-cash charges from customers. "Total Non-Cash Charge Add-back" is the sum of Lines 17 through 22 * (1 - Tax rate).
- 17) PG&E 10k, February 28, 2019, p. 144
- 18) [SOURCE]
- 19) [SOURCE]
- 20) [SOURCE]
- 21) [SOURCE]
- 22) [SOURCE]

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-3

Long Term Debt Cost Percentage
Input cells are shaded gold

Prior Year: 2018

1) Calculation of Cost of Long Term Debt		Values	Source	Line
	<u>Long-Term Debt Component - Denominator:</u>			
1	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$18,387,100,000	Form 1; Page 112; Line 18c	1
2	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)	\$0	Form 1; Page 112; Line 19c	2
3	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21c)	\$0	Form 1; Page 112; Line 21c	3
4	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22c)	\$13,404,631	Form 1; Page 112; Line 22c	4
5	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23c)	\$76,509,009	Form 1; Page 112; Line 23c	5
6	LTD = Long Term Debt (p112, Line24c, details on p256-257)	\$18,323,995,622	Lines (1 + 3 + 4 - 2 - 5)	6
	<u>Long-Term Debt Component - Numerator:</u>			
7	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$791,084,121	Form 1; Page 117; Line 62c	7
8	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	\$29,043,258	Form 1; Page 117; Line 63c	8
9	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	\$19,003,995	Form 1; Page 117; Line 64c	9
10	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	\$818,824	Form 1; Page 117; Line 65c	10
11	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	\$146,025	Form 1; Page 117; Line 66c	11
12	i = LTD interest (p117, Line62c+Line63c+Line64c-Line65c-Line66c, details on p257)	\$838,166,525	Lines (7 + 8 + 9 - 10 - 11)	12
13	<u>Cost of Long-Term Debt:</u>	4.57%	Line 12 / Line 6	13

2) Calculation of Long Term Debt

Instructions:

1) Input data from the FERC Form 1. Insert additional lines as necessary for additional items.

Line	Col 1 FF1 256, Col a	Col 2 FF1 256, Col a	Col 3 FF1 256, Col d	Col 4 FF1 256, Col e	Col 5 (Col 4 - Col 3) / 365	Col 6 FF1 256, Col h	Line
14	Series 6.05% Senior Notes due 2034	6.050	23-Mar-2004	1-Mar-2034	29.96	3,000,000,000	14
15	Series 5.80% Senior Notes due 2037	5.800	13-Mar-2007	1-Mar-2037	29.99	700,000,000	15
16	Series 6.35% Senior Notes due 2038	6.350	3-Mar-2008	15-Feb-2038	29.98	400,000,000	16
17	Series 8.25% Senior Notes due 2018	8.250	21-Oct-2008	15-Oct-2018	9.99	-	17
18	Series 8.25% Senior Notes due 2018	8.250	18-Nov-2008	15-Oct-2018	9.91	-	18
19	Series 6.25% Senior Notes due 2039	6.250	6-Mar-2009	1-Mar-2039	30.01	550,000,000	19
20	POLL CONT 96C - LOC (4d) 1	1.272	23-May-1996	1-Nov-2026	30.46	200,000,000	20
21	POLL CONT 96E - LOC (4d) 1	1.270	23-May-1996	1-Nov-2026	30.46	165,000,000	21
22	POLL CONT 96F - LOC (4d) 1	1.267	23-May-1996	1-Nov-2026	30.46	100,000,000	22
23	POLL CONT 97B - LOC (4d) 1	1.336	16-Sep-1997	1-Nov-2026	29.15	148,550,000	23
24	POLL CONT 2009A - LOC 1	1.257	1-Sep-2009	1-Nov-2026	17.18	74,275,000	24
25	POLL CONT 2009B - LOC 1	1.257	1-Sep-2009	1-Nov-2026	17.18	74,275,000	25
26	Series 5.40% Senior Notes due 2040	5.400	18-Nov-2009	15-Jan-2040	30.18	550,000,000	26
27	Series 5.80% Senior Notes due 2037	5.800	1-Apr-2010	1-Mar-2037	26.93	250,000,000	27
28	Series 3.50% Senior Notes due 2020	3.500	15-Sep-2010	1-Oct-2020	10.05	550,000,000	28
29	Series 3.50% Senior Notes due 2020	3.500	18-Nov-2010	1-Oct-2020	9.88	250,000,000	29
30	Series 5.40% Senior Notes due 2040	5.400	18-Nov-2010	15-Jan-2040	29.18	250,000,000	30
31	Series 4.25% Senior Notes due 2021	4.250	13-May-2011	15-May-2021	10.01	300,000,000	31
32	Series 3.25% Senior Notes due 2021	3.250	12-Sep-2011	15-Sep-2021	10.02	250,000,000	32
33	Series 4.50% Senior Notes due 2041	4.500	1-Dec-2011	15-Dec-2041	30.06	250,000,000	33
34	Series 4.45% Senior Notes due 2042	4.450	16-Apr-2012	15-Apr-2042	30.02	400,000,000	34
35	Series 2.45% Senior Notes due 2022	2.450	16-Aug-2012	15-Aug-2022	10.00	400,000,000	35
36	Series 3.75% Senior Notes due 2042	3.750	16-Aug-2012	15-Aug-2042	30.02	350,000,000	36
37	Series 3.25% Senior Notes due 2023	3.250	14-Jun-2013	15-Jun-2023	10.01	375,000,000	37
38	Series 4.60% Senior Notes due 2043	4.600	14-Jun-2013	15-Jun-2043	30.02	375,000,000	38
39	Series 3.85% Senior Notes due 2023	3.850	12-Nov-2013	15-Nov-2023	10.01	300,000,000	39
40	Series 5.125% Senior Notes due 2043	5.125	12-Nov-2013	15-Nov-2043	30.03	500,000,000	40
41	Series 3.75% Senior Notes due 2024	3.750	21-Feb-2014	15-Feb-2024	9.99	450,000,000	41
42	Series 4.75% Senior Notes due 2044	4.750	21-Feb-2014	15-Feb-2044	30.00	450,000,000	42
43	Series 3.40% Senior Notes due 2024	3.400	18-Aug-2014	18-Aug-2024	10.01	350,000,000	43
44	Series 4.75% Senior Notes due 2044	4.750	18-Aug-2014	15-Feb-2044	29.52	225,000,000	44
45	Series 4.30% Senior Notes due 2045	4.300	6-Nov-2014	15-Mar-2045	30.38	500,000,000	45
46	Series 3.50% Senior Notes due 2025	3.500	12-Jun-2015	15-Jun-2025	10.02	400,000,000	46
47	Series 4.30% Senior Notes due 2045	4.300	12-Jun-2015	15-Mar-2045	29.78	100,000,000	47
48	Series 3.50% Senior Notes due 2025	3.500	5-Nov-2015	15-Jun-2025	9.62	200,000,000	48
49	Series 4.25% Senior Notes due 2046	4.250	5-Nov-2015	15-Mar-2046	30.38	450,000,000	49
50	Series 2.95% Senior Notes due 2026	2.950	1-Mar-2016	1-Mar-2026	10.01	600,000,000	50
51	Series 4.00% Senior Notes due 2046	4.000	1-Dec-2016	1-Dec-2046	30.02	400,000,000	51
52	Series 3.30% Senior Notes due 2027	3.300	10-Mar-2017	15-Mar-2027	10.02	400,000,000	52
53	Series 4.00% Senior Notes due 2046	4.000	10-Mar-2017	1-Dec-2046	29.75	200,000,000	53
54	POLL CONT 2008F	1.750	15-Jun-2017	1-Nov-2026	9.39	50,000,000	54
55	POLL CONT 2008G	1.050	15-Jun-2017	1-Dec-2018	1.46	-	55
56	POLL CONT 2010E	1.750	15-Jun-2017	1-Nov-2026	9.39	50,000,000	56
57	Series 3.30% Senior Notes due 2027	3.300	29-Nov-2017	1-Dec-2027	10.01	1,150,000,000	57
58	Series 3.95% Senior Notes due 2047	3.950	29-Nov-2017	1-Dec-2047	30.02	850,000,000	58
59	Series 4.25% Senior Notes due 2023	4.250	6-Aug-2018	1-Aug-2023	4.99	500,000,000	59
60	Series 4.65% Senior Notes due 2028	4.650	6-Aug-2018	1-Aug-2028	9.99	300,000,000	60

61

Total Long Term Debt

18,387,100,000

61

Pacific Gas and Electric Company
Formula Rate Model
Schedule 5-CostofCap-4

Preferred Stock Cost Percentage
Input cells are shaded gold

Prior Year: 2018

1) Calculation of "Preferred Stock Cost Percentage"

Line	Description	Amount	Reference	Line
1	Total Annual Cost of Preferred Stock:	\$13,916,317	Line 16, Col 9	1
2	Total Reacquired Preferred Stock Cost:	\$0	Line 22, Col 6	2
3	Total Annual Cost of Preferred:	\$13,916,317	Line 1 + Line 2	3
4	Total Preferred Stock Amount Outstanding:	\$257,994,550	Line 16, Col 5	4
5	Total Premium/Discount	-\$5,940,273	Line 16, Col 6	5
6	Total Preferred Balance:	\$252,054,277	Line 4 + Line 5	6
7	Preferred Stock Cost Percentage:	5.52%	Line 3 / Line 6	7

2) Preferred Stock Information for each Outstanding Series

	Col 1 PG&E Records	Col 2 PG&E Records	Col 3 FF1 250, Col a	Col 4 PG&E Records	Col 5 FF1 251, Col f	Col 6 PG&E Records	Col 7 FF1 251, Col e	Col 8 = Col 5 + Col 6	Col 9 = Col 3 x Col 5	Col 10 Note 1
Line	Preferred Stock Series Name	Issue Date	Dividend Rate	Dividend	Face Value / Amount Outstanding ('000s)	Total Premium/Discoun t Cost ('000s)	Shares Outstanding	Net Proceeds at Issuance ('000s)	Annual Dividend (000's)	Effective Rate
8	A	3/28/1905	6.000%	\$1.50	\$105,292	-\$7,367	4,211,661	\$97,925.02	\$6,317.49	6.45% 8
9	B	4/12/1905	5.500%	\$1.38	\$29,329	-\$174	1,173,163	\$29,155.35	\$1,613.10	5.53% 9
10	C	7/9/1941	5.000%	\$1.25	\$10,000	\$726	400,000	\$10,726.28	\$500.00	4.66% 10
11	D	6/28/1948	5.000%	\$1.25	\$44,454	-\$716	1,778,172	\$43,737.93	\$2,222.72	5.08% 11
12	E	5/4/1949	5.000%	\$1.25	\$23,358	\$543	934,322	\$23,900.59	\$1,167.90	4.89% 12
13	G	1/25/1950	4.800%	\$1.20	\$19,826	\$1,006	793,031	\$20,832.10	\$951.64	4.57% 13
14	H	6/22/1954	4.500%	\$1.13	\$15,279	\$71	611,142	\$15,349.24	\$687.53	4.48% 14
15	I	10/25/1955	4.360%	\$1.09	\$10,457	-\$30	418,291	\$10,427.77	\$455.94	4.37% 15
16	Total Amount Outstanding (sum of above, x 1,000 for dollar amounts):				\$257,994,550	-\$5,940,273	10,319,782	\$252,054,277	\$13,916,317	16

3) Reacquired Preferred Stock Information

	Col 1 PGE Records	Col 2 PGE Records	Col 3 PGE Records	Col 4 PGE Records	Col 5 PGE Records	Col 6 PGE Records	
Line	Preferred Stock	Call Date	Total Issuance Cost	Unamortized Issuance Cost ('000s)	Amortization Period	Issuance Amortization Cost ('000s)	Notes
17							
18							
19							
20							
21	---						
22	Total Annual Cost (sum of above * 1,000):				\$0	\$0	22

Notes:

1) 18 CFR 35.13 (22) (iii)

Pacific Gas and Electric Company
Formula Rate Model
Schedule 6-PlantJurisdiction

Transmission Plant FERC Jurisdiction
Input cells are shaded gold

Prior Year: 2018

1) Plant Classified as Transmission in FERC Form 1 for Prior Year:

Line	FERC Account	Account Description	Col 1 FERC Form 1		Col 2 Source	Col 3 FERC	Col 4 CPUC	Notes	Line
			Total Plant	FF1 207.48g		Transmission Plant	Transmission Plant		
1	350	Land and Land Rights	\$ 277,291,080	FF1 207.48g	\$ 271,592,919	5,698,161	1		
2	352	Structures and Improvements	496,058,041	FF1 207.49g	490,715,895	5,342,146	2		
3	353	Station Equipment	6,609,670,022	FF1 207.50g	6,305,213,435	304,456,587	3		
4	354	Towers and Fixtures	961,833,447	FF1 207.51g	888,493,779	73,339,668	4		
5	355	Poles and Fixtures	1,381,634,403	FF1 207.52g	1,318,173,220	63,461,183	5		
6	356	Overhead Conductors and Devices	1,713,061,175	FF1 207.53g	1,628,997,963	84,063,212	6		
7	357	Underground Conduit	511,176,139	FF1 207.54g	509,554,762	1,621,377	7		
8	358	Underground Conductor and Devices	274,019,991	FF1 207.55g	270,625,040	3,394,951	8		
9	359	Roads and Trails	94,354,165	FF1 207.56g	94,331,039	23,126	9		
10	Total Transmission Plant		<u>\$ 12,319,098,463</u>		<u>\$ 11,777,698,052</u>	<u>\$ 541,400,411</u>	1	10	
11	353	Station Equipment	6,219,618		6,219,618	-	2	11	
12	Total TO20 Transmission Plant		<u>\$ 12,325,318,081</u>		<u>\$ 11,783,917,670</u>	<u>\$ 541,400,411</u>		12	

Notes:

- 1) Total transmission does not include account 359.1 "Asset Retirement Costs for Transmission Plant". Total on this line is also equal to FF1 207.58g (Total Transmission Plant) less FF1 207.57g (Asset Retirement Costs for Transmission Plant).
- 2) Certain transmission projects that were operative, but not marked operative in the system are shown under Account 398 in FERC Form 1.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-PlantInService

Plant In Service

Input cells are shaded gold

Prior Year: 2018

1) Total Functional Network Transmission Plant

Balances for Network Transmission Plant for Prior Year plus December of Prior Year - 1 (Note 1).

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u> (Note 2)	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u> Sum Col 1-12			
<u>Line</u>	<u>Month</u>	<u>FERC Account:</u>	<u>350.01</u>	<u>350.02</u>	<u>352.01</u>	<u>352.02</u>	<u>353.01</u>	<u>353.02</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>ETP35900</u>	<u>Total</u>	<u>Line</u>
1	December	2017	76,219,418	195,314,913	341,383,438	113,825,177	5,845,262,250	43,913,507	844,133,940	1,128,829,991	1,462,557,790	503,243,781	269,240,311	86,726,326	10,910,650,843	1	
2	January	2018	74,766,002	195,292,280	388,041,253	114,991,262	5,773,380,862	43,789,811	843,322,926	1,135,595,725	1,466,916,009	503,148,106	269,291,742	87,022,036	10,895,558,014	2	
3	February	2018	75,099,899	194,584,658	389,427,559	116,109,161	5,852,527,929	43,790,479	843,226,600	1,131,855,732	1,463,382,207	503,137,565	269,289,912	87,551,211	10,969,982,911	3	
4	March	2018	75,028,298	194,682,395	391,849,514	116,827,253	5,878,416,321	44,116,353	851,617,258	1,138,613,539	1,482,093,479	503,093,712	269,268,219	88,059,128	11,033,665,471	4	
5	April	2018	60,506,521	210,567,457	392,825,263	117,670,016	5,917,493,493	43,788,195	865,024,268	1,162,138,279	1,516,041,526	503,098,300	269,252,050	92,329,577	11,150,734,946	5	
6	May	2018	60,621,087	211,345,038	393,855,950	118,323,200	5,898,290,615	44,029,156	857,913,131	1,166,734,303	1,517,924,961	503,481,912	269,804,369	92,407,422	11,134,731,144	6	
7	June	2018	65,571,213	211,779,824	400,678,546	118,582,065	5,943,932,771	44,030,298	869,228,287	1,173,811,405	1,531,148,426	509,029,773	270,261,598	92,906,485	11,230,960,691	7	
8	July	2018	60,680,879	218,851,784	401,846,939	118,601,419	6,000,037,706	44,030,396	868,796,015	1,186,738,322	1,537,014,517	509,234,855	270,449,567	93,540,800	11,309,823,199	8	
9	August	2018	60,695,432	218,877,040	403,191,013	118,786,929	6,018,752,423	44,030,399	869,403,752	1,215,762,597	1,537,601,288	509,278,176	270,460,398	95,269,266	11,362,108,712	9	
10	September	2018	60,951,768	219,433,386	405,244,337	118,903,348	6,056,093,502	44,030,403	875,211,597	1,245,998,314	1,552,458,551	509,415,499	270,506,610	96,769,693	11,455,017,009	10	
11	October	2018	60,936,467	220,445,352	408,260,063	119,675,847	6,067,789,261	44,030,419	876,233,742	1,257,944,712	1,557,875,932	509,427,882	270,516,143	98,686,271	11,491,822,090	11	
12	November	2018	60,944,950	221,814,579	411,490,453	120,138,504	6,095,042,586	43,848,312	885,983,808	1,290,366,788	1,574,772,644	509,403,017	270,381,435	100,637,954	11,584,825,031	12	
13	December	2018	62,411,471	209,181,448	370,432,176	120,283,719	6,267,460,822	43,972,231	888,493,779	1,318,173,220	1,628,997,963	509,554,762	270,625,040	94,331,039	11,783,917,670	13	
14	13-Month Avg		\$65,426,497	\$209,993,498	\$395,218,225	\$117,971,954	\$5,963,176,584	\$43,954,758	\$864,356,270	\$1,194,088,443	\$1,523,583,951	\$506,512,339	\$269,951,226	\$92,975,711	\$11,247,209,456	14	

2) Network Transmission Plant - High Voltage (Note 3)

Instructions:

1) Fill in the Network Transmission High Voltage Plant in Service by month and FERC account in Lines 15 - 27.

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u> Sum Col 1-12			
<u>Line</u>	<u>Month</u>	<u>FERC Account:</u>	<u>350.01</u>	<u>350.02</u>	<u>352.01</u>	<u>352.02</u>	<u>353.01</u>	<u>353.02</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	<u>ETP35900</u>	<u>Total</u>	<u>Line</u>
15	December	2017	50,020,819	82,704,916	174,311,277	48,799,086	2,900,494,969	9,953,250	483,944,122	174,169,045	553,540,571	336,565,116	109,790,286	28,831,382	4,953,124,840	15	
16	January	2018	49,350,408	82,607,266	194,707,681	48,854,766	2,861,790,190	9,875,133	483,027,374	175,098,538	553,651,304	336,456,210	109,676,094	28,777,864	4,933,872,829	16	
17	February	2018	49,279,009	82,289,058	195,029,636	48,017,358	2,906,822,378	9,875,133	481,919,318	168,480,970	549,718,005	336,442,940	109,675,251	28,874,347	4,966,423,405	17	
18	March	2018	49,283,409	82,334,943	195,867,332	48,335,392	2,917,801,072	10,020,646	487,875,830	167,368,242	556,726,737	336,434,399	109,669,970	29,100,629	4,990,818,600	18	
19	April	2018	33,996,114	97,741,803	196,127,740	48,701,345	2,938,564,451	9,698,559	485,507,227	167,379,291	561,344,612	336,437,581	109,662,724	29,485,947	5,014,647,396	19	
20	May	2018	33,997,856	98,643,669	195,969,169	48,830,891	2,912,273,304	9,939,348	478,723,977	166,534,628	562,299,278	336,530,130	109,905,959	29,792,037	4,983,440,247	20	
21	June	2018	38,914,838	99,034,811	197,348,869	48,940,897	2,954,944,389	9,940,146	487,240,587	169,713,900	565,235,229	342,055,189	110,297,930	30,011,061	5,053,677,846	21	
22	July	2018	34,00														

Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-PlantInService

Plant In Service

Prior Year: 2018

Input cells are shaded gold

3) Network Transmission Plant - Low Voltage (Note 4)

Instructions:

1) Fill in the Network Transmission Low Voltage Plant in Service by month and FERC account in Lines 29 - 41.

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>			
																Sum Col 1-12	
Line	Month	Year	FERC Account:	350.01 <u>ETP35001</u>	350.02 <u>ETP35002</u>	352.01 <u>ETP35201</u>	352.02 <u>ETP35202</u>	353.01 <u>ETP35301</u>	353.02 <u>ETP35302</u>	354 <u>ETP35400</u>	355 <u>ETP35500</u>	356 <u>ETP35600</u>	357 <u>ETP35700</u>	358 <u>ETP35800</u>	359 <u>ETP35900</u>	Total	Line
29	December	2017		26,198,599	112,609,997	167,072,161	65,026,091	2,944,767,281	33,960,257	360,189,818	954,660,946	909,017,219	166,678,666	159,450,025	57,894,944	5,957,526,002	29
30	January	2018		25,415,593	112,685,014	193,333,572	66,136,496	2,911,590,672	33,914,677	360,295,553	960,497,186	913,264,706	166,691,897	159,615,647	58,244,172	5,961,685,186	30
31	February	2018		25,820,889	112,295,600	194,397,923	68,091,803	2,945,705,550	33,915,346	361,307,282	963,374,762	913,664,202	166,694,624	159,614,661	58,676,864	6,003,559,507	31
32	March	2018		25,744,889	112,347,452	195,982,182	68,491,861	2,960,615,249	34,095,707	363,741,428	971,245,297	925,366,742	166,659,313	159,598,250	58,958,500	6,042,846,870	32
33	April	2018		26,510,406	112,825,654	196,697,523	68,968,671	2,978,929,042	34,089,636	379,517,041	954,696,914	166,660,719	159,589,326	62,843,630	6,136,087,550	33	
34	May	2018		26,623,231	112,701,369	197,886,781	69,492,309	2,986,017,310	34,089,808	379,189,154	1,000,199,674	955,625,683	166,951,782	159,898,410	62,615,385	6,151,290,897	34
35	June	2018		26,656,374	112,745,013	203,329,677	69,641,167	2,988,988,382	34,090,151	381,987,700	1,004,097,505	965,913,197	166,974,585	159,963,668	62,895,424	6,177,282,845	35
36	July	2018		26,675,686	113,678,187	204,220,152	69,607,482	3,039,784,520	34,090,250	379,730,974	1,014,009,274	969,730,498	166,979,235	160,059,644	63,247,571	6,241,813,475	36
37	August	2018		26,680,373	113,459,337	204,923,947	69,731,267	3,056,003,827	34,090,253	380,367,222	1,032,783,402	969,124,477	166,978,697	160,063,476	64,201,592	6,278,407,871	37
38	September	2018		26,819,758	113,504,314	206,445,229	69,801,326	3,073,040,705	34,090,257	381,174,200	1,056,458,370	977,931,596	167,036,298	160,087,488	65,024,953	6,331,414,495	38
39	October	2018		26,833,668	113,672,820	209,107,473	70,499,721	3,078,254,370	34,090,272	382,776,031	1,067,289,512	982,030,236	167,039,486	160,093,046	66,091,085	6,357,777,720	39
40	November	2018		26,840,228	113,826,508	211,619,346	70,880,351	3,101,701,853	34,090,308	392,119,211	1,094,650,893	997,502,572	167,010,974	160,017,370	67,153,393	6,437,413,006	40
41	December	2018		27,655,738	107,353,618	189,748,394	71,067,509	3,168,335,711	34,158,847	393,306,245	1,110,577,497	1,028,949,196	167,087,707	160,151,908	63,639,114	6,522,031,485	41
42	13-Month Avg			\$26,462,355	\$112,810,256	\$199,696,174	\$69,115,771	\$3,014,765,248	\$34,058,852	\$376,579,486	\$1,015,998,674	\$957,819,502	\$166,880,066	\$159,866,829	\$62,559,967	\$6,196,613,181	42

4) Direct Assigned Common, General and Intangible (CGI) Plant (Note 5)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>				
	Col 2 + Col 3						
Line	Month	Year	Total Direct Assigned CGI	Direct Assigned High Voltage	Direct Assigned Low Voltage		Line
43	December	2017	602,032,488	266,854,836	335,177,652		43
44	December	2018	813,595,965	364,392,712	449,203,253		44
45	Average		707,814,226	315,623,774	392,190,452		45

5) Corporate Services (Gas and Electric) Residual Common, General and Intangible (CGI) Plant (Note 6)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>			
	24-Allocators	Line 14	Col 1 * Col 2	C3* 24-Allocators	C3* 24-Allocators			
			L 23	L 23	L 24			
Line	Month	Year	Total PG&E Residual CGI	Network Transmission O&M Labor Factor	High Voltage Corporate CGI	Low Voltage Corporate CGI		
46	December	2017	3,243,511,867	7.22%	234,094,847	104,530,639	129,564,208	46
47	December	2018	3,058,939,292	7.22%	220,773,642	98,582,306	122,191,336	47
48	Average		3,151,225,580		227,434,244	101,556,472	125,877,772	48

Pacific Gas and Electric Company
Formula Rate Model
Schedule 7-PlantInService

Plant In Service

Input cells are shaded gold

Prior Year: 2018

6) Corporate Services (Electric) Residual Common, General and Intangible (CGI) Plant (Note 7)

Line	Month	Year	Total Electric Residual CGI	Network Transmission		Network Transmission		High Voltage Corporate CGI	Low Voltage Corporate CGI	Col 5	Line
				24-Allocators Line 13	C1 * C2	C3* 24-Allocators L 23	C3* 24-Allocators L 24				
49	December	2017	184,966,524		10.81%	19,992,530	8,927,287	11,065,243			49
50	December	2018	128,194,614		10.81%	13,856,208	6,187,229	7,668,980			50
51	Average		156,580,569			16,924,369	7,557,258	9,367,111			51

7) Total Network Transmission Common, General and Intangible (CGI) Plant = Sum of section (4), (5), (6) (Note 8)

Line	Month	Year	Total Network Transmission CGI	Col 1		Col 2		Col 3		Line
				Col 2 + Col 3		High Voltage CGI	Low Voltage CGI			
52	December	2017	856,119,865		380,312,762	475,807,103				52
53	December	2018	1,048,225,815		469,162,246	579,063,569				53
54	Average		952,172,840		424,737,504	527,435,336				54

Notes:

- 1) This section provides the total Functional Network Transmission Plant in Service by FERC account for Jan to Dec of the Prior Year and Dec of Prior Year -1. See WP_7-PlantInService.
- 2) Monthly High Voltage Plant amounts are from PG&E records.
- 3) Monthly Low Voltage Plant amounts are from PG&E records.
- 4) Includes \$19M of Network Transmission projects that went operative, but were not marked operative in the system. These were shown under Account 398 in PG&E's FERC Form 1.
- 5) This section provides the Network Transmission Direct Assigned CGI Plant in Service for Dec of Prior Year and Dec of Prior Year -1. Network Transmission Direct Assigned CGI Plant is Plant in FERC accounts 389-399 or 301-303 that serves only Network Transmission. See WP_7-PlantInService, 7-5.
- 6) This section provides the Network Transmission Corporate Residual (Gas and Electric) CGI Plant in Service for Dec of Prior Year and Dec of Prior Year -1. Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC accounts 389-399 or 301-303 that serves all PG&E Gas and Electric business. See WP_7-PlantInService, 7-5 to 7-7
- 7) This section provides the Network Transmission Corporate Residual (Gas and Electric) CGI Plant in Service for Dec of Prior Year and Dec of Prior Year -1. Corporate Residual (Electric) CGI Plant is Plant in FERC accounts 389-399 or 301-303 that serves all PG&E Electric business only. See WP_7-PlantInService, 7-5 to 7-7
- 8) This section provides the Total Network Transmission CGI Plant in Service for Dec of Prior Year and Dec of Prior Year -1.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 8-AbandonedPlant

Abandoned Plant Balance and Amortization
Input cells are shaded gold

Prior Year: 2018

PG&E will include recoverable costs in this worksheet for projects cancelled and/or approved or pending approval by the Commission for abandoned plant recovery.

Abandoned Plant balances for each project represent the recoverable costs for inclusion in Rate Base.

Abandoned Plant amortization for each project represents the annual amortization expense recorded for recoverable abandoned plant costs.

1) Total Abandoned Plant balances for projects included in Prior Year TRR

<u>Line</u>		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
		<u>High Voltage</u>	<u>Low Voltage</u>	<u>Total</u>			
1	Abandoned Plant - Beginning of Year (BOY):	\$8,872,042	\$15,599,513	\$24,471,554	Line 5 + Line 9		1
2	Abandoned Plant Amortization:	\$0	\$63,333	\$63,333	Line 6 + Line 10	1-BaseTRR, Line 70	2
3	Abandoned Plant - End of Year (EOY):	\$8,872,042	\$15,536,180	\$24,408,221	Line 7 + Line 11	1-BaseTRR, Line 3	3
4	Abandoned Plant (BOY/EOY Average):	\$8,872,042	\$15,567,846	\$24,439,888			4

2) Abandoned Plant balances for projects being amortized

Instructions:

1) Input Abandoned Plant balance and amortization amounts from FERC Form 1 for projects currently being amortized.

<u>Line</u>		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
		<u>High Voltage</u>	<u>Low Voltage</u>	<u>Total</u>				
5	Abandoned Plant - Beginning of Year (BOY):	\$0	\$3,683,889	\$3,683,889	FF1 230b.21b			5
6	Abandoned Plant Amortization:	\$0	\$63,333	\$63,333	FF1 230b.21c	(Note 1)		6
7	Abandoned Plant - End of Year (EOY):	\$0	\$3,620,556	\$3,620,556	FF1 230b.21f			7
8	Abandoned Plant (BOY/EOY Average):	\$0	\$3,652,223	\$3,652,223				8

3) Abandoned Plant Balances for projects pending start of amortization

Instructions:

1) Input Abandoned Plant balances for projects pending start of amortization from workpaper WP_8-AbandonedPlant.

<u>Line</u>		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
		<u>High Voltage</u>	<u>Low Voltage</u>	<u>Total</u>				
9	Abandoned Plant - Beginning of Year (BOY):	\$8,872,042	\$11,915,624	\$20,787,665	WP_8-AbandonedPlant			9
10	Abandoned Plant Amortization:	\$0	\$0	\$0	WP_8-AbandonedPlant			10
11	Abandoned Plant - End of Year (EOY):	\$8,872,042	\$11,915,624	\$20,787,665	WP_8-AbandonedPlant			11
12	Abandoned Plant (BOY/EOY Average):	\$8,872,042	\$11,915,624	\$20,787,665				12

Notes:

1) The 2017 Amortization Plant amortization includes a catch-up amount of \$52,778 for March-December 2016. For details please see workpaper WP_8-1.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 9-PlantAdditions

Forecast Net Plant Additions for Network Transmission Plant
Input cells are shaded gold

Prior Year: 2018

Forecast Plant Additions represents the total increase in Network Transmission Net Plant, during the Rate Year, incremental to the year-end Prior Year amount.
It is calculated on a 13-Month Average Basis during the Rate Year.

1) Total Plant Additions Forecast (Note 1)

		Col 1 (Note 2)	Col 2 (Note 2)	Col 3 (Note 2)	Col 4 (Note 2)	Col 5 (Note 2)	Col 6 (Note 2)		
Line	Month	Year	Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant	Line
1	January	2019	\$58,669,468	\$58,669,468	\$160,225	\$4,550,031	-\$4,389,806	\$63,059,274	1
2	February	2019	\$96,587,688	\$155,257,156	\$424,005	\$4,479,860	-\$8,445,661	\$163,702,817	2
3	March	2019	\$167,398,947	\$322,656,103	\$881,168	\$4,845,354	-\$12,409,847	\$335,065,950	3
4	April	2019	\$151,988,878	\$474,644,981	\$1,296,247	\$6,089,493	-\$17,203,092	\$491,848,073	4
5	May	2019	\$140,322,891	\$614,967,871	\$1,679,467	\$6,442,612	-\$21,966,238	\$636,934,109	5
6	June	2019	\$108,269,705	\$723,237,577	\$1,975,150	\$6,664,314	-\$26,655,402	\$749,892,979	6
7	July	2019	\$38,016,528	\$761,254,104	\$2,078,972	\$3,189,592	-\$27,766,022	\$789,020,126	7
8	August	2019	\$78,399,341	\$839,653,446	\$2,293,079	\$5,947,723	-\$31,420,666	\$871,074,111	8
9	September	2019	\$97,592,474	\$937,245,919	\$2,559,603	\$7,710,004	-\$36,571,067	\$973,816,986	9
10	October	2019	\$148,055,129	\$1,085,301,048	\$2,963,939	\$8,747,168	-\$42,354,296	\$1,127,655,344	10
11	November	2019	\$127,916,697	\$1,213,217,745	\$3,313,277	\$5,927,928	-\$44,968,947	\$1,258,186,692	11
12	December	2019	\$100,808,061	\$1,314,025,806	\$3,588,582	\$5,567,536	-\$46,947,901	\$1,360,973,707	12
13	January	2020	\$99,897,206	\$1,413,923,012	\$3,861,400	\$4,828,604	-\$47,915,105	\$1,461,838,117	13
14	February	2020	\$107,656,949	\$1,521,579,961	\$4,155,409	\$4,276,413	-\$48,036,108	\$1,569,616,069	14
15	March	2020	\$153,335,265	\$1,674,915,226	\$4,574,165	\$3,858,823	-\$47,320,766	\$1,722,235,992	15
16	April	2020	\$132,619,255	\$1,807,534,481	\$4,936,346	\$3,562,567	-\$45,946,987	\$1,853,481,468	16
17	May	2020	\$73,167,902	\$1,880,702,383	\$5,136,167	\$3,209,700	-\$44,020,520	\$1,924,722,903	17
18	June	2020	\$67,669,550	\$1,948,371,933	\$5,320,971	\$2,874,555	-\$41,574,104	\$1,989,946,037	18
19	July	2020	\$104,352,398	\$2,052,724,331	\$5,605,956	\$2,479,979	-\$38,448,127	\$2,091,172,458	19
20	August	2020	\$46,254,812	\$2,098,979,143	\$5,732,277	\$2,523,753	-\$35,239,604	\$2,134,218,747	20
21	September	2020	\$85,566,733	\$2,184,545,876	\$5,965,958	\$2,369,026	-\$31,642,672	\$2,216,188,548	21
22	October	2020	\$46,383,963	\$2,230,929,839	\$6,092,632	\$1,828,378	-\$27,378,418	\$2,258,308,257	22
23	November	2020	\$57,467,742	\$2,288,397,581	\$6,249,575	\$2,071,644	-\$23,200,486	\$2,311,598,067	23
24	December	2020	\$182,033,656	\$2,470,431,237	\$6,746,706	\$3,469,467	-\$19,923,247	\$2,490,354,484	24
25			13-Month Avg	\$1,916,236,024				\$1,954,915,897	25

2) High Voltage Net Plant Additions (Note 3)

		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6		
			Prior Month + Col 1	Col 2 * Composite Depr Rate (Line 90)	(Note 4)	Prior Month + Col 3 - Col 4	Col 2 - Col 5		
Line	Month	Year	Gross Plant Adds	Incremental Gross Plant	Depreciation Accrual	Cost of Removal Spend	Incremental Reserve	Net Plant	Line
26	January	2019	\$34,349,989	\$34,349,989	\$93,809	\$1,812,427	-\$1,718,617	\$36,068,607	26
27	February	2019	\$46,651,971	\$81,001,960	\$221,215	\$1,763,029	-\$3,260,432	\$84,262,392	27
28	March	2019	\$88,002,970	\$169,004,930	\$461,550	\$1,601,751	-\$4,400,634	\$173,405,564	28
29	April	2019	\$56,319,047	\$225,323,977	\$615,356	\$2,690,047	-\$6,475,325	\$231,799,302	29
30	May	2019	\$62,710,992	\$288,034,970	\$786,619	\$2,620,248	-\$8,308,955	\$296,343,924	30
31	June	2019	\$35,641,928	\$323,676,898	\$883,956	\$2,735,097	-\$10,160,095	\$333,836,993	31
32	July	2019	\$11,024,842	\$334,701,740	\$914,065	\$1,165,165	-\$10,411,195	\$345,112,935	32
33	August	2019	\$32,857,618	\$367,559,358	\$1,003,798	\$2,561,259	-\$11,968,656	\$379,528,014	33
34	September	2019	\$24,211,741	\$391,771,099	\$1,069,920	\$2,943,874	-\$13,842,610	\$405,613,709	34
35	October	2019	\$53,468,593	\$445,239,692	\$1,215,942	\$4,009,773	-\$16,636,441	\$461,876,133	35
36	November	2019	\$32,605,405	\$477,845,097	\$1,304,987	\$2,505,308	-\$17,836,762	\$495,681,859	36
37	December	2019	\$35,123,858	\$512,968,955	\$1,400,910	\$1,955,806	-\$18,391,659	\$531,360,614	37
38	January	2020	\$26,219,138	\$539,188,093	\$1,472,514	\$1,882,674	-\$18,801,819	\$557,989,912	38
39	February	2020	\$20,179,108	\$559,367,201	\$1,527,622	\$1,729,384	-\$19,003,581	\$578,370,781	39
40	March	2020	\$101,506,812	\$660,874,013	\$1,804,836	\$1,645,629	-\$18,844,374	\$679,718,387	40
41	April	2020	\$64,042,177	\$724,916,190	\$1,979,734	\$1,627,551	-\$18,492,191	\$743,408,381	41
42	May	2020	\$40,971,702	\$765,887,892	\$2,091,627	\$1,758,137	-\$18,158,701	\$784,046,593	42
43	June	2020	\$15,477,465	\$781,365,356	\$2,133,896	\$942,660	-\$16,967,466	\$798,332,822	43
44	July	2020	\$57,815,221	\$839,180,577	\$2,291,788	\$941,775	-\$15,617,453	\$854,798,030	44
45	August	2020	\$23,075,425	\$862,256,003	\$2,354,807	\$842,837	-\$14,105,483	\$876,361,486	45
46	September	2020	\$31,084,618	\$893,340,621	\$2,439,698	\$936,52			

Pacific Gas and Electric Company
Formula Rate Model
Schedule 9-PlantAdditions

Forecast Net Plant Additions for Network Transmission Plant
Input cells are shaded gold

Prior Year: 2018

Forecast Plant Additions represents the total increase in Network Transmission Net Plant, during the Rate Year, incremental to the year-end Prior Year amount.
It is calculated on a 13-Month Average Basis during the Rate Year.

3) Low Voltage Net Plant Additions (Note 3)

		<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>		
			Prior Month + Col 1	Col 2 * Depr Rate (Line 88)	(Note 4)	Prior Month + Col 3 - Col 4	Col 2 - Col 5		
<u>Line</u>	<u>Month</u>	<u>Forecast Period</u>	<u>Gross</u> <u>Plant Adds</u>	<u>Incremental</u> <u>Gross Plant</u>	<u>Depreciation</u> <u>Accrual</u>	<u>Cost of Removal</u> <u>Spend</u>	<u>Incremental</u> <u>Reserve</u>	<u>Net Plant</u>	<u>Line</u>
51	January	2019	\$24,319,479	\$24,319,479	\$66,416	\$2,737,605	-\$2,671,189	\$26,990,667	51
52	February	2019	\$49,935,717	\$74,255,196	\$202,790	\$2,716,831	-\$5,185,229	\$79,440,425	52
53	March	2019	\$79,395,976	\$153,651,172	\$419,619	\$3,243,603	-\$8,009,213	\$161,660,386	53
54	April	2019	\$95,669,831	\$249,321,003	\$680,891	\$3,399,446	-\$10,727,768	\$260,048,771	54
55	May	2019	\$77,611,898	\$326,932,901	\$892,848	\$3,822,364	-\$13,657,283	\$340,590,185	55
56	June	2019	\$72,627,777	\$399,560,679	\$1,091,193	\$3,929,217	-\$16,495,307	\$416,055,986	56
57	July	2019	\$26,991,686	\$426,552,364	\$1,164,907	\$2,024,427	-\$17,354,826	\$443,907,191	57
58	August	2019	\$45,541,723	\$472,094,088	\$1,289,281	\$3,386,464	-\$19,452,009	\$491,546,097	58
59	September	2019	\$73,380,733	\$545,474,821	\$1,489,683	\$4,766,130	-\$22,728,457	\$568,203,277	59
60	October	2019	\$94,586,536	\$640,061,356	\$1,747,997	\$4,737,395	-\$25,717,854	\$665,779,211	60
61	November	2019	\$95,311,292	\$735,372,649	\$2,008,290	\$3,422,620	-\$27,132,184	\$762,504,833	61
62	December	2019	\$65,684,202	\$801,056,851	\$2,187,673	\$3,611,730	-\$28,556,242	\$829,613,093	62
63	January	2020	\$73,678,068	\$874,734,919	\$2,388,886	\$2,945,930	-\$29,113,286	\$903,848,205	63
64	February	2020	\$87,477,841	\$962,212,760	\$2,627,787	\$2,547,029	-\$29,032,528	\$991,245,288	64
65	March	2020	\$51,828,453	\$1,014,041,213	\$2,769,329	\$2,213,194	-\$28,476,392	\$1,042,517,606	65
66	April	2020	\$68,577,078	\$1,082,618,292	\$2,956,612	\$1,935,016	-\$27,454,796	\$1,110,073,087	66
67	May	2020	\$32,196,200	\$1,114,814,492	\$3,044,540	\$1,451,563	-\$25,861,819	\$1,140,676,310	67
68	June	2020	\$52,192,085	\$1,167,006,577	\$3,187,075	\$1,931,894	-\$24,606,638	\$1,191,613,215	68
69	July	2020	\$46,537,177	\$1,213,543,754	\$3,314,168	\$1,538,204	-\$22,830,674	\$1,236,374,428	69
70	August	2020	\$23,179,387	\$1,236,723,140	\$3,377,470	\$1,680,916	-\$21,134,121	\$1,257,857,261	70
71	September	2020	\$54,482,114	\$1,291,205,255	\$3,526,260	\$1,432,497	-\$19,040,358	\$1,310,245,613	71
72	October	2020	\$26,282,078	\$1,317,487,333	\$3,598,036	\$963,247	-\$16,405,569	\$1,333,892,902	72
73	November	2020	\$37,816,915	\$1,355,304,248	\$3,701,313	\$1,366,249	-\$14,070,505	\$1,369,374,753	73
74	December	2020	\$102,813,305	\$1,458,117,553	\$3,982,095	\$1,933,978	-\$12,022,388	\$1,470,139,941	74
75		13-Month Averages:		\$1,146,606,599				\$1,169,799,599	75

4) Calculation of Proposed ETP Composite Depreciation Rate

December Prior Year plant balances and accrual rates are as shown on Schedule 11-Depreciation

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>					
				<u>Col 2 * Col 3</u>					
		<u>December</u> <u>Prior Year</u>	<u>Plant Balance</u>	<u>Accrual</u> <u>Rate</u>	<u>Annual</u> <u>Accrual</u>	<u>Reference</u>			<u>Line</u>
76	ETP35001		\$62,411,471	0.00%	\$0	18 Dep Rates L1	Note 5		76
77	ETP35002		\$209,181,448	1.83%	\$3,821,034	18 Dep Rates L2	Note 6		77
78	ETP35201		\$370,432,176	1.63%	\$6,038,044	18 Dep Rates L3			78
79	ETP35202		\$120,283,719	1.71%	\$2,056,852	18 Dep Rates L4			79
80	ETP35301		\$6,267,460,822	3.67%	\$230,015,812	18 Dep Rates L5			80
81	ETP35302		\$43,972,231	1.66%	\$729,939	18 Dep Rates L6			81
82	ETP35400		\$888,493,779	2.83%	\$25,144,374	18 Dep Rates L7			82
83	ETP35500		\$1,318,173,220	3.26%	\$42,972,447	18 Dep Rates L8			83
84	ETP35600		\$1,628,997,963	3.40%	\$55,385,931	18 Dep Rates L9			84
85	ETP35700		\$509,554,762	1.53%	\$7,796,188	18 Dep Rates L10			85
86	ETP35800		\$270,625,040	1.99%	\$5,385,438	19 Dep Rates L10			86
87	ETP35900		\$94,331,039	1.86%	\$1,754,557	20 Dep Rates L10			87
88		Total Depreciation Expense		\$377,279,582	Sum of Col 4 Lines 78 to 87				88
89		Total December Prior Year Plant		\$11,512,324,750	Sum of Col 2 Lines 78 to 87				89
90		Composite Depreciation Rate		3.28%	Line 88 / Line 89	12-DepRates			90

Notes:

- 1) Forecast Period is the two calendar years after the Prior Year.
- 2) Sum of High Voltage and Low Voltage, lines: 26-49 & 51-74.
- 3) See WP_9-PlantAdditions for the calculation of Gross Plant Adds and Cost of Removal Spend.
- 4) Calculation of Forecast Cost of Removal factor shown in WP_9-PlantAdditions, workpaper 9-7.
- 5) ETP35001 account is not studied and is not depreciated.
- 6) Account 350.02 land rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2018

1) Total Accumulated Depreciation for Functional Network Transmission Plant (Note 1)																	
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Sum Col 1 - Col 12	
Line	Month	Year	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
1	December	2017	-	61,325,178	89,924,999	10,047,205	1,226,531,241	21,086,504	328,197,802	319,143,668	491,551,386	81,477,132	62,085,916	10,180,343	2,701,551,374	1	
2	January	2018	-	61,731,430	90,427,419	10,046,464	1,238,246,404	21,033,731	327,635,996	324,840,650	492,554,890	82,108,411	62,537,358	10,318,846	2,721,481,599	2	
3	February	2018	-	62,136,243	91,002,978	10,045,232	1,242,454,317	21,099,071	325,048,922	325,648,712	491,682,802	82,723,420	62,993,576	10,458,164	2,725,293,436	3	
4	March	2018	-	62,541,257	91,583,510	10,042,662	1,253,960,528	21,164,705	325,440,716	327,268,135	488,138,772	83,345,245	63,457,216	10,598,299	2,737,541,045	4	
5	April	2018	-	64,390,951	92,166,959	10,220,803	1,265,516,974	21,214,536	326,299,785	329,573,000	488,293,117	83,968,856	63,868,846	10,745,249	2,756,259,076	5	
6	May	2018	-	64,830,589	92,710,253	10,161,070	1,224,984,990	21,281,399	318,205,318	327,811,848	486,746,116	84,577,815	64,296,437	10,892,318	2,706,498,152	6	
7	June	2018	-	65,271,177	93,323,790	10,342,001	1,278,904,014	21,345,977	329,181,261	330,130,722	487,600,915	84,200,169	64,393,986	11,040,153	2,775,734,165	7	
8	July	2018	-	65,739,663	93,914,418	13,068,786	1,286,209,202	21,410,327	330,322,936	331,477,018	485,639,275	84,841,979	64,850,839	11,189,007	2,788,663,450	8	
9	August	2018	-	66,195,017	94,503,652	13,248,211	1,290,689,538	21,476,762	331,684,560	333,182,520	485,750,515	85,484,670	65,307,302	11,340,667	2,798,863,413	9	
10	September	2018	-	66,651,526	95,100,488	13,430,589	1,307,180,661	21,540,673	333,013,175	334,516,873	489,645,577	86,127,659	65,763,168	11,494,703	2,824,465,093	10	
11	October	2018	-	67,110,141	95,694,841	13,608,646	1,314,307,509	21,604,363	333,628,541	335,065,388	490,652,543	86,770,402	66,218,373	11,651,793	2,836,312,539	11	
12	November	2018	-	67,571,604	96,302,547	13,956,488	1,320,979,829	21,665,069	335,211,197	335,824,101	491,353,335	87,416,002	66,684,761	11,811,987	2,848,776,919	12	
13	December	2018	-	68,075,773	96,919,950	14,133,581	1,328,923,631	21,872,150	335,817,061	334,407,517	492,745,474	88,056,252	67,138,331	11,976,232	2,860,065,953	13	
14	13-Mo. Avg:		\$	64,905,840	\$ 93,346,111	\$ 11,688,445	\$ 1,275,096,783	\$ 21,359,662	\$ 328,973,320	\$ 330,176,213	\$ 489,183,857	\$ 84,694,277	\$ 64,581,999	\$ 11,051,623	\$ 2,775,058,129	14	
2) Accumulated Depreciation for Network Transmission Plant - High Voltage (Note 2)																	
			Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	Sum Col 1 - Col 12	
Line	Month	Year	FERC Account:	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Total	Line
15	December	2017	-	28,459,212	54,735,972	4,554,603	711,258,835	4,049,139	231,048,078	27,368,965	210,960,940	46,622,716	28,756,106	3,101,107	1,350,915,673	15	
16	January	2018	-	28,705,578	54,915,489	4,524,037	728,862,506	4,001,705	230,372,843	29,250,431	210,784,641	47,047,106	28,935,183	3,143,643	1,370,543,161	16	
17	February	2018	-	28,871,539	55,192,394	4,381,800	730,146,147	4,014,081	229,119,440	28,348,552	210,036,408	47,464,110	29,122,765	3,184,530	1,369,881,767	17	
18	March	2018	-	29,046,382	55,468,762	4,279,309	737,319,825	4,026,799	229,108,413	28,568,065	208,681,977	47,885,347	29,314,161	3,231,839	1,376,930,880	18	
19	April	2018	-	30,517,061	55,746,307	4,352,400	743,202,627	4,016,649	229,365,646	28,924,126	208,741,055	48,307,535	29,739,406	3,280,309	1,386,193,120	19	
20	May	2018	-	30,729,068	55,988,039	4,320,440	697,512,920	4,032,251	221,177,363	28,227,255	207,988,564	48,719,432	29,910,486	3,331,726	1,331,937,544	20	
21	June	2018	-	30,939,500	56,275,398	4,394,834	748,638,829	4,044,761	230,859,493	29,393,613	208,414,708	48,491,251	29,874,959	3,381,392	1,394,708,738	21	
22	July	2018	-	31,373,348	56,552,746	5,563,301	751,355,652	4,057,323	231,475,095	29,757,977	207,547,504	48,925,029	30,058,520	3,432,400	1,400,098,896	22	
23	August	2018	-	31,600,535	56,831,080	5,636,802	752,963,540	4,070,447	232,172,645	30,172,622	207,503,830	49,359,114	30,241,722	3,490,996	1,404,043,333	23	
24	September	2018	-	31,825,318	57,103,323	5,711,903	761,860,310	4,083,131	232,850,806	30,555,819	208,846,555	49,793,120	30,424,595	3,549,512	1,416,604,392	24	
25	October	2018	-	31,845,010	57,352,284	5,840,887	751,152,926	4,095,873	231,247,688	30,295,230	208,954,469	50,227,169	30,607,162	3,610,161	1,405,228,858	25	
26	November	2018	-	32,077,925	57,546,918	5,984,922	750,686,124	4,104,476	231,991,276	30,659,089	209,288,163	50,663,134	30,794,895	3,671,618	1,407,468,538	26	
27	December	2018	-	32,324,774	57,799,803	6,056,048	753,111,532	4,174,386	232,211,041	29,496,668	209,477,307	51,095,667	30,977,233	3,735,574	1,410,460,033	27	
28	13-Mo. Avg:		-	\$30,660,271	\$56,270,052	\$5,024,663</td											

Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2018

3) Accumulated Depreciation for Network Transmission Plant - Low Voltage (Note 3)

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>	<u>Col 12</u>	<u>Col 13</u>		
			FERC Account:	<u>350.01</u>	<u>350.02</u>	<u>352.01</u>	<u>352.02</u>	<u>353.01</u>	<u>353.02</u>	<u>354</u>	<u>355</u>	<u>356</u>	<u>357</u>	<u>358</u>	<u>359</u>	Sum Col 1 - Col 12	
Line	Month	Year		<u>ETP35001</u>	<u>ETP35002</u>	<u>ETP35201</u>	<u>ETP35202</u>	<u>ETP35301</u>	<u>ETP35302</u>	<u>ETP35400</u>	<u>ETP35500</u>	<u>ETP35600</u>	<u>ETP35700</u>	<u>ETP35800</u>	<u>ETP35900</u>	<u>Total</u>	<u>Line</u>
29	December	2017		-	32,865,966	35,189,027	5,492,602	515,272,406	17,037,365	97,149,724	291,774,703	280,590,446	34,854,416	33,329,810	7,079,236	1,350,635,701	29
30	January	2018		-	33,025,852	35,511,930	5,522,427	509,383,899	17,032,026	97,263,154	295,590,219	281,770,248	35,061,304	33,602,176	7,175,203	1,350,938,438	30
31	February	2018		-	33,264,704	35,810,583	5,663,431	512,308,170	17,084,989	95,929,482	297,300,160	281,646,394	35,259,310	33,870,811	7,273,634	1,355,411,669	31
32	March	2018		-	33,494,876	36,114,747	5,763,352	516,640,702	17,137,906	96,332,302	298,700,070	279,456,795	35,459,898	34,143,055	7,366,460	1,360,610,165	32
33	April	2018		-	33,873,890	36,420,652	5,868,402	522,314,347	17,197,888	96,934,139	300,648,874	279,552,063	35,661,321	34,129,440	7,464,939	1,370,065,956	33
34	May	2018		-	34,101,520	36,722,214	5,840,630	527,472,070	17,249,148	97,027,955	299,584,593	278,757,552	35,858,384	34,385,951	7,560,592	1,374,560,608	34
35	June	2018		-	34,331,677	37,048,392	5,947,166	530,265,185	17,301,216	98,321,768	300,737,109	279,186,207	35,708,918	34,519,027	7,658,762	1,381,025,427	35
36	July	2018		-	34,366,315	37,361,672	7,505,485	534,853,549	17,353,004	98,847,841	301,719,041	278,091,771	35,916,950	34,792,319	7,756,607	1,388,564,554	36
37	August	2018		-	34,594,482	37,672,573	7,611,409	537,725,998	17,406,315	99,511,915	303,009,898	278,246,685	36,125,556	35,065,580	7,849,670	1,394,820,080	37
38	September	2018		-	34,826,208	37,997,166	7,718,686	545,320,351	17,457,542	100,162,369	303,961,053	280,799,022	36,334,539	35,338,573	7,945,191	1,407,860,701	38
39	October	2018		-	35,265,131	38,342,557	7,767,759	563,154,583	17,508,490	102,380,853	304,770,159	281,698,074	36,543,233	35,611,211	8,041,632	1,431,083,682	39
40	November	2018		-	35,493,680	38,755,629	7,971,566	570,293,705	17,560,593	103,219,921	305,165,012	282,065,172	36,752,868	35,889,866	8,140,369	1,441,308,381	40
41	December	2018		-	35,750,999	39,120,148	8,077,533	575,812,098	17,697,764	103,606,020	304,910,849	283,268,168	36,960,585	36,161,098	8,240,658	1,449,605,920	41
42	13-Mo. Avg:			\$0	\$34,245,568	\$37,076,058	\$6,663,782	\$534,606,234	\$17,304,723	\$98,859,131	\$300,794,080	\$280,266,608	\$35,882,482	\$34,674,455	\$7,657,751	\$1,388,030,873	42

4) Accumulated Depreciation for Direct Assign Common, General and Intangible (CGI) Plant (Note 4)

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>												
Line	Month	Year	Total CGI	High Voltage	Low Voltage												Line
43	December	2017	169,747,493	79,833,076	89,914,417												43
44	December	2018	239,658,093	111,351,541	128,306,552												44
45	Average		204,702,793	95,592,309	109,110,484												45

5) Accumulated Depreciation for Corporate Residual Common, General and Intangible (CGI) Plant (Note 5)

			<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>										
Line	Month	Year	Total PG&E	Residual CGI	Network	Transmission	O&M Labor	Transmission	portion of	Corporate CGI	High Voltage	Low Voltage					Line
46	December	2017	1,117,791,072			7.22%		80,674,633		36,023,736		44,650,897					46
47	December	2018	1,173,490,551			7.22%		84,694,647		37,818,797		46,875,850					47
48	Average		1,145,640,811					82,684,640		36,921,266		45,763,373					48

6) Accumulated Depreciation for Electric Residual Common, General and Intangible (CGI) Plant (Note 6)

			Col 1	Col 2	Col 3	Col 4	Col 5										
Line	Month	Year	Electric Residual	CGI	Network	Transmission	O&M Labor										
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Pacific Gas and Electric Company
Formula Rate Model
Schedule 10-AccDep

Accumulated Depreciation for Network Transmission Assets
Input cells are shaded gold

Prior Year: 2018

7) Total Accumulated Depreciation for Common, General and Intangible (CGI) Plant (Note 7)

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>			
<u>Line</u>	<u>Month</u>	<u>Year</u>	<u>Total CGI</u>	<u>High Voltage</u>	<u>Low Voltage</u>	<u>Line</u>
52	December	2017	255,920,438	118,311,980	137,608,459	52
53	December	2018	<u>326,818,438</u>	<u>150,271,349</u>	<u>176,547,089</u>	53
54	Average		291,369,438	134,291,664	157,077,774	54

Notes:

- 1) This section provides the total Functional Network Transmission Accumulated Depreciation by FERC account for Jan to Dec of Prior Year and Dec of Prior Year -1.
- 2) Monthly High Voltage Plant - Accumulated Depreciation amounts are from PG&E records.
- 3) Monthly Low Voltage Plant - Accumulated Depreciation amounts are from PG&E records.
- 4) This section provides the Network Transmission Direct Assigned CGI Accumulated Depreciation for Dec of Prior Year and Dec of Prior Year -1. Network Transmission Direct Assigned CGI Plant is Plant in FERC accounts 389-399 or 301-303 that serves only Network Transmission.
- 5) This section provides the Network Transmission Corporate Residual (Gas and Electric) CGI Accumulated Depreciation for Dec of Prior Year and Dec of Prior Year -1. Corporate Residual (Gas and Electric) CGI Plant is Plant in FERC accounts 389-399 or 301-303 that serves all PG&E Gas and Electric business. See WP_10-AccDep, 10-5 to 10-6.
- 6) This section provides the Network Transmission Corporate Residual (Gas and Electric) CGI Accumulated Depreciation for Dec of Prior Year and Dec of Prior Year -1. Corporate Residual (Electric) CGI Plant is Plant in FERC accounts 389-399 or 301-303 that serves all PG&E Electric business only. See WP_10-AccDep, 10-5 to 10-6.
- 7) This section provides the Total Network Transmission CGI Accumulated Depreciation for Dec of Prior Year and Dec of Prior Year -1.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 11-Depreciation

Network Transmission Depreciation Expense
Input cells are shaded gold

Prior Year: 2018

1) Recorded Network Transmission Expense (Note 1)													Line	
	Col 1 (Note 1)	Col 2 (Note 1)	Col 3 (Note 1)	Col 4 (Note 1)	Col 5 (Note 1)	Col 6 (Note 1)	Col 7 (Note 1)	Col 8 (Note 1)	Col 9 (Note 1)	Col 10 (Note 1)	Col 11 (Note 1)	Col 12 (Note 1)	Col 13 (Note 1)	
Line	FERC Account: Voltage	350.01 ETP35001	350.02 ETP35002	352.01 ETP35201	352.02 ETP35202	353.01 ETP35301	353.02 ETP35302	354 ETP35400	355 ETP35500	356 ETP35600	357 ETP35700	358 ETP35800	359 ETP35900	Total
1	High Voltage	-	3,243,370	3,481,481	1,719,429	80,801,080	100,193	10,572,358	5,693,313	14,408,026	5,157,843	2,190,211	584,260	127,951,563
2	Low Voltage	-	3,419,375	3,656,142	2,482,831	82,605,554	348,756	8,397,171	30,457,587	24,706,536	2,516,482	3,175,129	1,211,451	162,977,014
3	Total	-	6,662,745	7,137,623	4,202,260	163,406,634	448,948	18,969,529	36,150,900	39,114,562	7,674,324	5,365,339	1,795,710	290,928,577

2) Direct Assigned Common, General and Intangible (CGI) (Note 2)

Line	Year	Col 1	Col 2	Col 3	Line
		Col 2 + Col 3			
4	2017	Total CGI \$54,977,024	High Voltage \$24,225,243	Low Voltage \$30,751,781	4

3) Corporate Residual Common, General and Intangible (CGI) (Note 3)

Line	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Line
		Total PG&E Corporate Residual CGI	Network Transmission O&M Labor Factor	Col 1 * Col 2	Col 3 * Col 3 *	Col 3 * Col 3 *	
5	2017	\$283,440,637	7.22%	20,456,837	9,134,615	\$11,322,222	5

4) Electric Residual Common, General and Intangible (CGI) (Note 4)

Line	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Line
		Electric Residual CGI	Network Transmission O&M Labor Factor	Col 1 * Col 2	Col 3 * Col 3 *	Col 3 * Col 3 *	
6	2017	\$2,104,638	10.81%	227,485	101,579	125,906	6

5) Total Common, General and Intangible (CGI) (Note 5)

Line	Year	Col 1	Col 2	Col 3	Line
		Col 2 + Col 3			
7	2017	Total CGI \$75,661,346	High Voltage 33,461,437	Low Voltage 42,199,909	7

Pacific Gas and Electric Company
Formula Rate Model
Schedule 11-Depreciation

Network Transmission Depreciation Expense
Input cells are shaded gold

Prior Year: 2018

Calculation of Depreciation Expense Adjustment for Proposed Depreciation Rate																
6) Total Network Transmission Plant - 6-PlantInService Line 2- Line 14																
FERC Account:		Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13		
Line	Month	Year	ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	Total	Line	
8	January	2018	74,766,002	195,292,280	388,041,253	114,991,262	5,773,380,862	43,789,811	843,322,926	1,135,595,725	1,466,916,009	503,148,106	269,291,742	87,022,036	10,895,558,014	8
9	February	2018	75,099,899	194,584,658	389,427,559	116,109,161	5,852,527,929	43,790,479	843,226,600	1,131,855,732	1,463,382,207	503,137,565	269,289,912	87,551,211	10,969,982,911	9
10	March	2018	75,028,298	194,682,395	391,849,514	116,827,253	5,878,416,321	44,116,353	851,617,258	1,138,613,539	1,482,093,479	503,093,712	269,268,219	88,059,128	11,033,665,471	10
11	April	2018	60,506,521	210,567,457	392,825,263	117,670,016	5,917,493,493	43,788,195	865,024,268	1,162,138,279	1,516,041,526	503,098,300	269,252,050	92,329,577	11,150,734,946	11
12	May	2018	60,621,087	211,345,038	393,855,950	118,323,200	5,898,290,615	44,029,156	857,913,131	1,166,734,303	1,517,924,961	503,481,912	269,804,369	92,407,422	11,134,731,144	12
13	June	2018	65,571,213	211,779,824	400,678,546	118,582,065	5,943,932,771	44,030,298	869,228,287	1,173,811,405	1,531,148,426	509,029,773	270,261,598	92,906,485	11,230,960,691	13
14	July	2018	60,680,879	218,851,784	401,846,939	118,601,419	6,000,037,706	44,030,396	868,796,015	1,186,738,322	1,537,014,517	509,234,855	270,449,567	93,540,800	11,309,823,199	14
15	August	2018	60,695,432	218,877,040	403,191,013	118,786,929	6,018,752,423	44,030,399	869,403,752	1,215,762,597	1,537,601,288	509,278,176	270,460,398	95,269,266	11,362,108,712	15
16	September	2018	60,951,768	219,433,386	405,244,337	118,903,348	6,056,093,502	44,030,403	875,211,597	1,245,998,314	1,552,458,551	509,415,499	270,506,610	96,769,693	11,455,017,009	16
17	October	2018	60,936,467	220,445,352	408,260,063	119,675,847	6,067,789,261	44,030,419	876,233,742	1,257,944,712	1,557,875,932	509,427,882	270,516,143	98,686,271	11,491,822,090	17
18	November	2018	60,944,950	221,814,579	411,490,453	120,138,504	6,095,042,586	43,848,312	885,983,808	1,290,366,788	1,574,772,644	509,403,017	270,381,435	100,637,954	11,584,825,031	18
19	December	2018	62,411,471	209,181,448	370,432,176	120,283,719	6,267,460,822	43,972,231	888,493,779	1,318,173,220	1,628,997,963	509,554,762	270,625,040	94,331,039	11,783,917,670	19
7) Depreciation Rates (Percent per year) See "12-DepRates". (Note 6)																
Line		ETP35001	ETP35002	ETP35201	ETP35202	ETP35301	ETP35302	ETP35400	ETP35500	ETP35600	ETP35700	ETP35800	ETP35900	Line		
20	TO20 Proposed Rates	0.00%	1.83%	1.63%	1.71%	3.67%	1.66%	2.83%	3.26%	3.40%	1.53%	1.99%	1.86%	20		
8) Depreciation Expense for Prior Year Recorded Plant using Proposed Rates																
Line	Month	Year	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11	Col 12	Col 13	
Line	Month	Year	350.01	350.02	352.01	352.02	353.01	353.02	354	355	356	357	358	359	Sum Col 1-12	
21	January	2018	-	297,277	527,089	163,863	17,656,923	60,576	1,988,837	3,085,035	4,156,262	641,514	446,575	134,884	29,158,835	21
22	February	2018	-	296,200	528,972	165,456	17,898,981	60,577	1,988,609	3,074,875	4,146,250	641,500	446,572	135,704	29,383,697	22
23	March	2018	-	296,349	532,262	166,479	17,978,157	61,028	2,008,397	3,093,233	4,199,265	641,444	446,536	136,492	29,559,642	23
24	April	2018	-	320,529	533,588	167,680	18,097,668	60,574	2,040,016	3,157,142	4,295,451	641,450	446,510	143,111	29,903,718	24
25	May	2018	-	321,713	534,988	168,611	18,038,939	60,907	2,023,245	3,169,628	4,300,787	641,939	447,426	143,232	29,851,414	25
26	June	2018	-	322,375	544,255	168,979	18,178,528	60,909	2,049,930	3,188,854	4,338,254	649,013	448,184	144,005	30,093,286	26
27	July	2018	-	333,140	545,842	169,007	18,350,115	60,909	2,048,911	3,223,972	4,354,874	649,274	448,496	144,988	30,329,529	27
28	August	2018	-	333,178	547,668	169,271	18,407,351	60,909	2,050,344	3,302,822	4,356,537	649,330	448,513	147,667	30,473,590	28
29	September	2018	-	334,025	550,457	169,437	18,521,553	60,909	2,064,041	3,384,962	4,398,633	649,505	448,590	149,993	30,732,104	29
30	October	2018	-	335,566	554,553	170,538	18,557,322	60,909	2,066,451	3,417,416	4,413,982	649,521	448,606	152,964	30,827,828	30
31	November	2018	-	337,650	558,941	171,197	18,640,672	60,657	2,089,445	3,505,496	4,461,856	649,489	448,383	155,989	31,079,775	31
32	December	2018	-	318,420	503,170	171,404	19,167,984	60,828	2,095,364	3,581,037	4,615,494	649,682	448,787	146,213	31,758,385	32
33	Total	-	3,846,422	6,461,786	2,021,922	219,494,193	729,690	24,513,590	39,184,474	52,037,645	7,753,662	5,373,178	1,735,242	363,151,803	33	
9) Depreciation Expense - Rate Adjustment														Line		
Line																
34	Depreciation Expense for Recorded Plant using Proposed Rates					</										

Pacific Gas and Electric Company
Formula Rate Model
Schedule 12-DepRates

DEPRECIATION RATES**Rate Year: 2020****ELECTRIC PLANT****1) TRANSMISSION PLANT (Note 1,2)**

Line	FERC Account	Asset Class	Asset Class Description	ORIGINAL	NET SALVAGE		BOOK	FUTURE	SURVIVOR	REMAINING	ANNUAL ACCRUAL		LIFE RATE	COR RATE	Line
				COST	PCT.	AMOUNT	RESERVE	ACCRUALS	CURVE	LIFE	AMOUNT	RATE			
(1)	(2)	(3) = (1) x (2)	(4)	(5) = (1) - (3) - (4)	(6)	(7)	(8) = (5) / (7)	(9) = (8) / (1)							
1 ETP	352.01 ETP35201	STRUCTURES AND IMPROVEMENTS		341,383,438	(20)	(68,276,688)	89,925,000	319,735,126	70 - R3	57.45	5,565,450	1.63	1.32%	0.31%	1
2 ETP	352.02 ETP35202	STRUCTURES AND IMPROVEMENTS - EQUIPMENT		113,825,177	(20)	(22,765,035)	12,143,580	124,446,632	70 - R3	63.80	1,950,574	1.71	1.41%	0.30%	2
3 ETP	353.01 ETP35301	STATION EQUIPMENT		5,845,262,250	(60)	(3,507,157,350)	1,229,720,970	8,122,698,630	46 - R2	37.87	214,489,005	3.67	2.13%	1.54%	3
4 ETP	353.02 ETP35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS		43,913,507	(5)	(2,195,675)	21,086,504	25,022,679	55 - R1.5	34.30	729,524	1.66	1.54%	0.11%	4
5 ETP	354 ETP35400	TOWERS AND FIXTURES		844,133,940	(100)	(844,133,940)	328,197,806	1,360,070,074	75 - R4	57.03	23,848,327	2.83	1.19%	1.64%	5
6 ETP	355 ETP35500	POLES AND FIXTURES		1,128,829,991	(80)	(903,063,993)	319,143,664	1,712,750,319	54 - R1.5	46.49	36,841,263	3.26	1.71%	1.55%	6
7 ETP	356 ETP35600	OVERHEAD CONDUCTORS AND DEVICES		1,462,557,790	(110)	(1,608,813,569)	491,551,391	2,579,819,968	65 - R2	51.91	49,697,938	3.40	1.36%	2.04%	7
8 ETP	357 ETP35700	UNDERGROUND CONDUIT		503,243,781	0	-	81,477,132	421,766,649	65 - R4	54.80	7,696,472	1.53	1.52%	0.01%	8
9 ETP	358 ETP35800	UNDERGROUND CONDUCTORS AND DEVICES		269,240,311	(10)	(26,924,031)	62,085,916	234,078,427	55 - R3	43.69	5,357,712	1.99	1.76%	0.23%	9
10 ETP	359 ETP35900	ROADS AND TRAILS		86,726,326	(10)	(8,672,633)	10,180,343	85,218,616	60 - R1.5	52.76	1,615,213	1.86	1.65%	0.22%	10
11	TOTAL TRANSMISSION PLANT			10,639,116,512		(6,992,002,914)	2,645,512,306	14,985,607,120			347,791,478	3.27%	1.83%	1.44%	11

2) ACCOUNTS NOT STUDIED

Line	FERC Account	Asset Class	Asset Class Description	ORIGINAL	BOOK		Note 3	Line
				COST	RESERVE			
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
12 ETP	350.01 ETP35001	LAND		76,219,417	(109,710)			12
13 ETC	350.01 ETC35001	LAND - CPUC		1,285,727	(1,887)			13
14 ETP	350.02 ETP35002	LAND RIGHTS		195,314,908	61,325,178			14
15 ETC	350.02 ETC35002	LAND RIGHTS - CPUC		3,788,453	1,207,894			15
16 ETC	352.01 ETC35201	STRUCTURES AND IMPROVEMENTS - CPUC		450,834	192,135			16
17 ETC	353.01 ETC35301	STATION EQUIPMENT - CPUC		37,595,747	8,219,734			17
18 ETC	353.02 ETC35302	STATION EQUIPMENT - STEP-UP TRANSFORMERS - CPUC		104,639,469	86,898,408			18
19 ETP	353.03 ETP35303	STATION EQUIPMENT - STEP-UP TRANSFORMERS (COMBINED CYCLE) - CPUC		66,787,071	18,935,874			19
20 ETC	354 ETC35400	TOWERS AND FIXTURES - CPUC		56,867,020	34,573,721			20
21 ETP	354.01 ETP35401	TOWERS AND FIXTURES (COMBINED CYCLE) - CPUC		15,880,036	7,221,385			21
22 ETC	355 ETC35500	POLES AND FIXTURES - CPUC		45,696,232	13,018,284			22
23 ETC	356 ETC35600	OVERHEAD CONDUCTORS AND DEVICES - CPUC		69,538,421	38,099,139			23
24 ETP	356.01 ETP35601	OVERHEAD CONDUCTORS AND DEVICES (COMBINED CYCLE) - CPUC		3,784,153	1,386,685			24
25 ETC	357 ETC35700	UNDERGROUND CONDUIT - CPUC		1,621,375	788,025			25
26 ETC	358 ETC35800	UNDERGROUND CONDUCTORS AND DEVICES - CPUC		3,394,950	1,521,882			26
27 ETC	359 ETC35900	ROADS AND TRAILS - CPUC		32,939	8,590			27
28	TOTAL ACCOUNTS NOT STUDIED			682,896,753	273,285,340			28
29	GRAND TOTAL			11,322,013,265	2,918,797,646			29

Pacific Gas and Electric Company
Formula Rate Model
Schedule 12-DepRates

3) CPUC approved Depreciation rates for Common, General and Intangible Plant
From CPUC Decision 17-05-013

Line	Asset Class	Asset Class Description	Note 4 Depreciation <u>Accrual Rates</u>	Line
30	CMP30101	ORGANIZATION - COMMON PLANT	0.00	30
31	CMP30200	FRANCHISES AND CONSENTS - COMMON PLANT	0.00	31
32	CMP30302	SOFTWARE	21.45	32
33	CMP30304	SOFTWARE CIS	6.61	33
34	CMP38901	LAND - COMMON PLANT	0.00	34
35	CMP38902	LAND RIGHTS	2.45	35
36	CMP39000	STRUCTURES AND IMPROVEMENTS	1.92	36
37	CMP39101	OFFICE MACHINES	19.91	37
38	CMP39102	PC HARDWARE	24.46	38
39	CMP39103	OFFICE FURNITURE AND EQUIPMENT	9.67	39
40	CMP39104	OFFICE MACHINES AND COMPUTER EQUIPMENT - CIS - FULLY ACCRUED	17.34	40
41	CMP39201	TRANSPORTATION EQUIPMENT - AIR	1.03	41
42	CMP39202	TRANSPORTATION EQUIPMENT - CLASS P	9.41	42
43	CMP39203	TRANSPORTATION EQUIPMENT - CLASS C2	8.10	43
44	CMP39204	TRANSPORTATION EQUIPMENT - CLASS C4	8.68	44
45	CMP39205	TRANSPORTATION EQUIPMENT - CLASS T1	9.99	45
46	CMP39206	TRANSPORTATION EQUIPMENT - CLASS T3	8.42	46
47	CMP39207	TRANSPORTATION EQUIPMENT - CLASS T4	6.17	47
48	CMP39208	TRANSPORTATION EQUIPMENT - VESSELS	1.17	48
49	CMP39209	TRANSPORTATION EQUIPMENT - TRAILERS	2.58	49
50	CMP39300	STORES EQUIPMENT	7.23	50
51	CMP39400	TOOLS, SHOP AND GARAGE EQUIPMENT	3.17	51
52	CMP39500	LABORATORY EQUIPMENT	7.77	52
53	CMP39600	POWER OPERATED EQUIPMENT	6.76	53
54	CMP39701	COMMUNICATION EQUIPMENT - NON-COMPUTER	15.45	54
55	CMP39702	COMMUNICATION EQUIPMENT - COMPUTER	20.82	55
56	CMP39703	COMMUNICATION EQUIPMENT - RADIO SYSTEMS	15.10	56
57	CMP39704	COMMUNICATION EQUIPMENT - VOICE SYSTEMS	14.04	57
58	CMP39705	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS	4.68	58
59	CMP39706	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, GAS AMI	5.15	59
60	CMP39707	COMMUNICATION EQUIPMENT - TRANSMISSION SYSTEMS, ELECTRIC AMI	0.00	60
61	CMP39708	AMI COMMUNICATION NETWORK	4.90	61
62	CMP39800	MISCELLANEOUS EQUIPMENT	7.29	62
63	CMP39900	OTHER TANGIBLE PROPERTY	2.97	63
64	EGP38901	LAND	0.00	64
65	EGP38902	LAND RIGHTS	2.81	65
66	EGP39000	STRUCTURES AND IMPROVEMENTS	1.62	66
67	EGP39100	OFFICE FURNITURE AND EQUIPMENT	6.20	67
68	EGP39400	TOOLS, SHOP AND WORK EQUIPMENT	3.85	68
69	EGP39500	LABORATORY EQUIPMENT	5.37	69
70	EGP39600	POWER OPERATED EQUIPMENT	6.63	70
71	EGP39700	COMMUNICATION EQUIPMENT	6.27	71
72	EGP39708	AMI COMMUNICATION NETWORK	5.00	72
73	EGP39800	MISCELLANEOUS EQUIPMENT	13.04	73
74	EIP30201	FRANCHISES AND CONSENTS	2.19	74
75	EIP30301	USR - LIMITED TERM ELECTRIC	0.00	75
76	EIP30303	COMPUTER SOFTWARE	2.11	76

Notes:

- 1) Represents TO20 Transmission depreciation rates as per Ex-PGE-0011, Table 11-1
- 2) Transmission Depreciation rate can be updated through a Section 205 Filing as appropriate as explained in the Protocols.
- 3) Account 350.02 land rights is depreciated using the composite depreciation rate excluding net salvage for transmission plant.
- 4) Common, General and Intangible depreciation accrual rates will change when PG&E receives new authorized rates from the CPUC. PG&E will file a Section 205 filing as described in the Protocols.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 13-WorkingCap

Calculation of Components of Working Capital
Input cells are shaded gold

Prior Year: 2018

1) Calculation of Materials and Supplies

Materials and Supplies is the amount of total Account 154 Materials and Supplies

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6 Col 5 * 27- Allocators, Line 27	Col 7 Col 5 * 27- Allocators, Line 28	Line
		Data	Total Materials and Supplies Balances	Total Network	High	Low	
Line	Month	Year	Source	Transmission	Voltage	Voltage	
1	December	2017	FF1 227.12b	\$365,624,133	\$39,721,157	\$17,736,733	\$21,984,424
2	January	2018	PG&E Records	\$361,355,212	\$39,995,927	\$17,859,427	\$22,136,500
3	February	2018	PG&E Records	\$365,589,267	\$42,718,791	\$19,075,270	\$23,643,520
4	March	2018	PG&E Records	\$373,578,968	\$41,416,958	\$18,493,961	\$22,922,997
5	April	2018	PG&E Records	\$372,537,234	\$41,781,808	\$18,656,878	\$23,124,929
6	May	2018	PG&E Records	\$374,835,523	\$42,932,938	\$19,170,894	\$23,762,044
7	June	2018	PG&E Records	\$379,574,880	\$44,563,981	\$19,899,205	\$24,664,776
8	July	2018	PG&E Records	\$379,565,408	\$46,951,771	\$20,965,428	\$25,986,343
9	August	2018	PG&E Records	\$381,981,700	\$47,359,846	\$21,147,646	\$26,212,200
10	September	2018	PG&E Records	\$388,824,709	\$49,231,768	\$21,983,517	\$27,248,250
11	October	2018	PG&E Records	\$399,488,449	\$51,315,884	\$22,914,140	\$28,401,744
12	November	2018	PG&E Records	\$405,154,360	\$51,355,544	\$22,931,850	\$28,423,694
13	December	2018	FF1 227.12c	\$442,660,412	\$55,070,197	\$24,590,558	\$30,479,639
14	13-month Average			\$382,218,999	\$45,585,074	\$20,355,155	\$25,229,919

2) Calculation of Prepayments

Prepaid property insurance is allocated to Electric Transmission Network (ETN) based on plant ratios. Prepaid liability insurance is allocated to ETN based on a 50% plant, 50% labor ratio. Other prepayments are allocated to ETN based on the labor ratio.

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6 Col 4 - Col 5	Col 7	Col 8	Col 9
Less:								
					Detail of Adjusted To			
Line	Month	Year	Data Source	Total Prepayments	Direct Assignments	Adjusted Total	Property Insurance	Liability Insurance
15	December	2017	FF1 111.57c	\$227,100,004	\$25,301,375	\$201,798,630	20,304,332	103,495,442
16	January	2018	PG&E Records	\$271,788,206	\$24,591,949	\$247,196,258	18,122,110	104,711,796
17	February	2018	PG&E Records	\$246,073,467	\$23,882,523	\$222,190,944	15,939,888	87,247,717
18	March	2018	PG&E Records	\$223,630,107	\$25,519,943	\$198,110,165	13,757,667	69,783,639
19	April	2018	PG&E Records	\$278,054,556	\$24,810,517	\$253,244,039	15,919,376	52,404,560
20	May	2018	PG&E Records	\$210,491,774	\$24,101,091	\$186,390,684	13,844,045	34,940,482
21	June	2018	PG&E Records	\$164,231,373	\$24,762,430	\$139,468,942	11,768,713	13,766,403
22	July	2018	PG&E Records	\$156,633,447	\$27,053,004	\$129,580,443	9,693,382	13,212,325
23	August	2018	PG&E Records	\$513,773,698	\$26,338,631	\$487,435,068	7,618,051	370,070,418
24	September	2018	PG&E Records	\$485,649,070	\$28,421,294	\$457,227,776	5,542,719	344,224,091
25	October	2018	PG&E Records	\$446,265,780	\$27,703,671	\$418,562,109	3,467,388	315,451,160
26	November	2018	PG&E Records	\$438,804,067	\$31,670,223	\$407,133,844	1,412,347	286,993,404
27	December	2018	FF1 111.57d	\$305,102,547	\$33,186,985	\$271,915,562	19,844,442	129,411,502

Allocation Method to Electric Transmission Network				50% Plant / 50%			
28	Allocation Factor	See Schedule 24 - Allocators			Plant Ratio	Labor Average	Labor Ratio
29	a) 13 Month Avg Calculation	(Sum Line 15 to Line 27) / 13	\$305,199,854	\$26,718,741	\$278,481,113	\$12,094,959	\$148,417,149
30	Allocated Prepayments	Line 28 * Line 29			\$27,210,731	\$1,869,617	\$16,826,906
31	b) EOY Calculation	Line 27	\$305,102,547	\$33,186,985	\$271,915,562	\$19,844,442	\$129,411,502
32	Allocated Prepayments	Line 28 * Line 31			\$26,592,390	\$3,067,519	\$14,672,126

Pacific Gas and Electric Company
Formula Rate Model
Schedule 14-ADIT

Accumulated Deferred Income Taxes
Input cells are shaded gold

Prior Year: 2018

1) Summary of Accumulated Deferred Income Taxes

a) End of Year Accumulated Deferred Income Taxes

<u>Line</u>	<u>Account</u>	<u>Total ADIT</u>	<u>Source</u>	<u>Line</u>
1	Account 190	\$369,280,478	Line 20, Col. 2	1
2	Account 282	-\$2,376,832,793	Line 31, Col. 2	2
3	Account 283	\$0	Line 39, Col. 2	3
4	Account 255	-\$5,068,186	Line 46, Col. 2	4
5	Total Accumulated Deferred Income Taxes	-\$2,012,620,501	Sum of Lines 1 to 4	5

b) Beginning of Year Accumulated Deferred Income Taxes

<u>Line</u>	<u>BOY ADIT</u>	<u>Source</u>	<u>Line</u>	
6	Total Accumulated Deferred Income Taxes	-\$1,894,012,267	WP_14-ADIT	6

c) Average of Beginning and End of Year Accumulated Deferred Income Taxes

<u>Line</u>	<u>Average ADIT</u>	<u>Source</u>	<u>Line</u>
7	Weighted Average ADIT: -\$1,948,806,463	Line 62, Col. 8	7

2) Account 190 Detail

<u>Line</u>	<u>ACCT 190</u>	<u>DESCRIPTION</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Line</u>
				END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description	
		Electric:								
8	190.000	Environmental		-\$119,615,283	-\$119,615,283				Gas and Other Non-ISO Related Costs	8
9	190.000	Compensation		\$61,934,997	\$61,934,997				Gas and Other Non-ISO Related Costs	9
10	190.000	Vacation Timing Differences		\$27,369,416	\$7,993,472				\$19,375,944 Relates to all Regulated Electric Property	10
11	190.000	Contributions In Aid of Construction (CIAC)		\$46,613,759	\$46,613,759				Gas and Other Non-ISO Related Costs	11
12	190.000	Injuries and Damages		\$3,438,861,169	\$3,438,861,169				Gas and Other Non-ISO Related Costs	12
13	190.000	California Corporation Franchise Tax		\$75,357,110	-\$69,860,430				Relates to all Regulated Electric Property	13
14	190.000	Net Operating Losses Deferred Taxes		\$684,175,396	\$358,515,874	\$325,659,522			Property-Related FERC Costs	14
15	190.000	ITC FAS 109 Deferred Taxes		\$86,456,253	\$86,456,253				Gas and Other Non-ISO Related Costs	15
16	190.000	Property Tax Timing Differences		-\$1,939,490	-\$57,769,339				Relates to all Regulated Electric Property	16
17	190.000	Other		\$726,377,299	\$726,377,299				Gas and Other Non-ISO Related Costs	17
18		Total Account 190		\$5,025,590,626	\$4,479,507,771	\$325,659,522	\$201,047,389	\$19,375,944	Sum of Above Lines beginning on Line 8	18
19		Allocation Factors (Plant and Wages)					20.66%	10.81%	24-Allocators, Lines 20, 13	19
20		Total Account 190 ADIT (Sum of amounts in Columns 4 to 6)		\$369,280,478			\$325,659,522	\$41,526,663	\$2,094,293 Line 18 * Line 19 for Cols 5 and 6	20
21		FERC Form 1 Account 190		\$5,025,590,626	Must match amount on Line 18 Col 2				FF1 234.18c	21

3) Account 282 Detail

<u>Line</u>	<u>ACCT 282</u>	<u>DESCRIPTION</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Line</u>
				END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description	
22	282.000	Fully Normalized Deferred Tax		-\$2,246,381,357	-\$2,246,381,357				Property-Related FERC Costs	22
23	282.000	Property/Non-ISO		-\$5,173,066,386	-\$5,173,066,386				Property-Related CPUC Costs	23
24	282.000	Common Plant		-\$836,714,361			-\$836,714,361		Property-Related Costs	24
25	282.000	Property - Off System DFIT for Repairs Section 481(a)		\$0					Property-Related Costs	25
26	282.000	Property/ISO (Abandoned Plant)		-\$1,113,608		-\$1,113,608			Property-Related FERC Costs	26
27	282.000	Property/Non-ISO							Gas and Other Non-ISO Related Costs	27
28		...								28
29		Total Account 282		-\$8,257,275,712	-\$5,173,066,386	-\$2,247,494,965	-\$836,714,361	\$0	Sum of Above Lines beginning on Line 22	29
30		Allocation Factors (Plant and Wages)				15.46%	7.22%		24-Allocators, Lines 17, 14	30
31		Total Account 282 ADIT (Sum of amounts in Columns 4 to 6)		-\$2,376,832,793		-\$2,247,494,965	-\$129,337,828	\$0	Line 29 * Line 30 for Cols 5 and 6	31
32		FERC Form 1 Account 282		-\$7,973,787,674					FF1 275.5k	32
		FERC Form 1 Account 254 (FAS 109 Reg Liability)		-\$283,488,038						
				-\$8,257,275,712	Must match amount on Line 29 Col 2					

4) Account 283 Detail

<u>Line</u>	<u>ACCT 283</u>	<u>DESCRIPTION</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Line</u>
				END BAL per G/L	Gas, Generation or Other Related	ISO Only	Plant Related	Labor Related	Description	
		Electric:								
33	283.000	Loss on Required Debt		-\$51,474,924	-\$51,474,924				Gas and Other Non-ISO Related Costs	33
34	283.000	Balancing Accounts		-\$570,037,745	-\$570,037,745				Relates Entirely to CPUC Balancing Account Recovery	34
35	283.000	Other		\$4,395,944	\$4,395,944				Gas and Other Non-ISO Related Costs	35
36		...								36
37		Total Account 283		-\$617,116,725	-\$617,116,725	\$0	\$0	\$0	Sum of Above Lines beginning on Line 33	37
38		Allocation Factors (Plant and Wages)				15.46%	7.22%		24-Allocators, Lines 17, 14	38
39		Total Account 283 ADIT (Sum of amounts in Columns 4 to 6)		\$0		\$0	\$0	\$0	Line 37 * Line 38 for Cols 5 and 6	39
40		FERC Form 1 Account 283		-\$617,116,725	Must match amount on Line 37 Col 2				FF1 277.19k	40

5) Account 255 Detail

<u>Line</u>	<u>ACCT 255</u>	<u>DESCRIPTION</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u> </th
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Pacific Gas and Electric Company
Formula Rate Model
Schedule 14-ADIT

Accumulated Deferred Income Taxes
Input cells are shaded gold

Prior Year: 2018

6) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008							
Line	Future Test Period	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6
		See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6
48	Beginning Deferred Tax Balance (Line 9, Col. 2)		Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages
49	January	-\$9,884,019.50	-\$1,894,012,267	-\$1,903,896,286	31	335	91.53%
50	February	-\$9,884,019.50	-\$1,913,780,306	-\$1,923,664,325	28	307	83.88%
51	March	-\$9,884,019.50	-\$1,933,548,345	-\$1,943,432,364	31	276	75.41%
52	April	-\$9,884,019.50	-\$1,953,316,384	-\$1,963,200,403	30	246	67.21%
53	May	-\$9,884,019.50	-\$1,973,084,423	-\$1,982,968,442	31	215	58.74%
54	June	-\$9,884,019.50	-\$1,992,852,462	-\$2,002,736,481	30	185	50.55%
55	July	-\$9,884,019.50	-\$2,012,620,501	-\$2,012,620,501	31	154	42.08%
56	August						33.61%
57	September						25.41%
58	October						16.94%
59	November						8.74%
60	December						0.27%
61	Ending Balance (Line 4, Col. 2)						
62							
							Weighted Average ADIT Balance:
							-\$1,948,806,463
							62

Notes:

- 1) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
2) For January through December = previous month balance plus amount in Column 2.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 15-NUC

Network Upgrade Credit and Interest Expense
Input cells are shaded gold

Prior Year: 2018

Beginning of Year Balances					
<u>Line</u>	<u>Date</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>
1	1/1/2018	Outstanding Network Upgrade Credits Recorded in FERC Acct 252	\$251,296,750	WP_15-NUC_BoY	1
2	1/1/2018	FERC Acct 252 Other	\$172,134,617	Line 3 - Line 1	2
3	1/1/2018	Total Acct 252 - Customer Advances for Construction	\$423,431,367	FF1: Line 56, pg 113	3

End of Year Balances					
<u>Line</u>	<u>Date</u>	<u>Description</u>	<u>Balance</u>	<u>Source</u>	<u>Notes</u>
4	12/31/2018	Outstanding Network Upgrade Credits	\$194,796,633	WP_15-NUC_EoY	4
5	12/31/2018	FERC Acct 252 - Other	\$164,815,530	Line 6 - Line 4	5
6	12/31/2018	Total Acct 252 - Customer Advances for Construction	\$359,612,163	FF1: Line 56, pg 113	6
7	12/31/2018	Interest on Network Upgrade Credits Recorded in FERC Acct 431	\$8,996,855	WP_15-NUC_EoY	7
8	12/31/2018	FERC Acct 431 - Other	\$118,447,656	Line 9 - Line 7	8
9	12/31/2018	Total Acct 431 - Other Interest Expense	\$127,444,511	FF1: Line 68, pg 117	9
10		Average of EOY and BOY	\$223,046,691	Average of Lines 1 and 4	10

Pacific Gas and Electric Company
Formula Rate Model
Schedule 16-Accrued Vacation

Accrued Vacation

Input cells are shaded gold

Prior Year: 2018

Calculation of Allocated Accrued Vacation

<u>Line</u>	<u>Description</u>			<u>Source</u>	<u>Line</u>
		<u>col 1</u> <u>Beginning of year (BOY)</u>	<u>col 2</u> <u>End of Year (EOY)</u>		
1	Accrued Vacation Liability	(\$248,691,000)	(\$255,774,323)	PG&E Records	1
2	Less: Permanent Accounting Adjustment	\$45,700,000	\$45,700,000	Note (1)	2
3	Net Accrued Vacation	(\$202,991,000)	(\$210,074,323)	Line 1 + Line 2	3
4	Labor Allocation Factor	7.22%	7.22%	24-Allocators, Line 14	4
5	Allocated Accrued Vacation	(\$14,650,524)	(\$15,161,750)	Line 4 * Line 5	5
6	BOY/EOY Average:	(\$14,906,137) Average of Line 5, col 1 and col 2			6

Note (1) - Dollars not collected in revenue requirements that should not be a deduction from rate base

Pacific Gas and Electric Company
Formula Rate Model
Schedule 17-RegAssets

Regulatory Assets and Liabilities and Associated Amortization and Regulatory Debits and Credits
Input cells are shaded gold

Prior Year: 2018

Other Regulatory Assets and Liabilities are a component of Rate Base representing costs that have been deferred to a future period and recorded in Other Regulatory Assets (Account 182.3) and Regulatory Liabilities (Account 254). This Schedule does not include Abandoned Plant costs recovered through Schedule 8.

PG&E will include a non-zero amount of Other Regulatory Assets and Liabilities only with Commission approval received subsequent to a PG&E Section 205 filing requesting such treatment.

Amortization and Regulatory Debits and Credits are costs of revenues that are approved for recovery from or return to customers in this formula transmission rate. Approved costs are amortized as expenses or revenue in the Base TRR, consistent with a Commission Order.

Calculation of Regulatory Assets and Liabilities and Amortization of Debits and Credits

Instructions:

- 1) Upon Commission approval of recovery of Other Regulatory Assets and Liabilities, Amortization and Regulatory Debits and Credits costs through this formula transmission rate:
 - a) Fill in Description for issue in above table.
 - b) Enter costs in columns 1-3 in above table for the applicable Prior Year.
- 2) Insert additional lines as necessary for additional issues.

<u>Line</u>			<u>Prior Year</u>	<u>Amount</u>	<u>Calculation or Source</u>	<u>Line</u>
1	Other Regulatory Assets and Liabilities (EOY):			\$0	Sum of Column 2 below	1
2	Other Regulatory Assets and Liabilities (BOY/EOY average):			\$0	Avg. of Sum of Cols. 1 and 2 below	2
3	Amortization and Regulatory Debits and Credits:			\$0	Sum of Column 3 below	3
<u>Line</u>	<u>Description of Issue</u>	<u>Resulting in Other Regulatory Asset/Liability</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	
			<u>Prior Year</u>	<u>Prior Year</u>	<u>Prior Year</u>	
			<u>BOY</u>	<u>EOY</u>	<u>Amortization or Regulatory Debit/Credit</u>	<u>Commission Order Granting Approval of Regulatory Liability</u>
			<u>Other Reg Asset/Liability</u>	<u>Other Reg Asset/Liability</u>	<u>Debit/Credit</u>	
4	Issue #1					4
5	Issue #2					5
6	Issue #3					6
7	---					7
8	Totals:		\$0	\$0	\$0 Sum of above	8

Pacific Gas and Electric Company
Formula Rate Model
Schedule 18-OandM

Operations and Maintenance Expenses

Prior Year: 2018

1) Calculation of Recorded Adjusted O&M Expenses

* FERC Form 1 data is used to provide the FF1 Recorded O&M Expense Total figures; PG&E's accounting system data is used to provide the Labor and Non-Labor figures.

2) Calculation of Network Transmission O&M Expenses

	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	
Line	FERC Account	FERC Account Description	Recorded Adjusted O&M Expense			Network Transmission %	% Reference	Network Transmission O&M Expense			Line
			Labor	Non-Labor	Total			Labor	Non-Labor	Total	
17	560	Operation Supervision and Engineering	\$4,562,358	\$557,298	\$5,119,656	95.61%	Tab 24-Allocators	\$4,361,952	\$532,818	\$4,894,770	17
18	561	Load Dispatching	\$26,767,664	\$2,106,973	\$28,874,637	95.61%	Tab 24-Allocators	\$25,591,871	\$2,014,422	\$27,606,293	18
19	562	Station Expenses	\$5,454,473	\$2,533,700	\$7,988,173	95.61%	Tab 24-Allocators	\$5,214,881	\$2,422,405	\$7,637,285	19
20	563	Overhead Line Expenses	\$3,622,681	\$10,540,006	\$14,162,687	95.61%	Tab 24-Allocators	\$3,463,552	\$10,077,027	\$13,540,578	20
21	564	Underground Line Expenses	\$178,647	\$3,372	\$182,020	95.61%	Tab 24-Allocators	\$170,800	\$3,224	\$174,024	21
22	565	Transmission of Electricity by Others	\$0	\$949,485	\$949,485	100.00%	Note 1	\$0	\$949,485	\$949,485	22
23	566	Miscellaneous Transmission Expenses	\$29,858,768	\$55,445,127	\$85,303,895	95.61%	Tab 24-Allocators	\$28,547,195	\$53,009,651	\$81,556,846	23
24	567	Rents	\$0	\$0	\$0	95.61%	Tab 24-Allocators	\$0	\$0	\$0	24
25	568	Maintenance Supervision and Engineering	\$1,002,046	\$134,590	\$1,136,636	95.61%	Tab 24-Allocators	\$958,030	\$128,678	\$1,086,708	25
26	569	Structures	\$17,443	\$686,504	\$703,947	95.61%	Tab 24-Allocators	\$16,677	\$656,348	\$673,025	26
27	570	Station Equipment	\$13,760,469	\$8,758,756	\$22,519,226	95.61%	Tab 24-Allocators	\$13,156,029	\$8,374,020	\$21,530,049	27
28	571	Maintenance of Overhead Lines	\$22,646,229	\$107,332,461	\$129,978,689	95.61%	Tab 24-Allocators	\$21,651,473	\$102,617,788	\$124,269,261	28
29	572	Maintenance of Underground Lines	\$1,220,244	\$479,168	\$1,699,411	95.61%	Tab 24-Allocators	\$1,166,643	\$458,120	\$1,624,763	29
30	573	Maintenance of Transmission Plant	\$47,472	\$521,311	\$568,783	95.61%	Tab 24-Allocators	\$45,387	\$498,412	\$543,799	30
31		Total Transmission O&M	\$109,138,495	\$190,048,749	\$299,187,244			\$104,344,491	\$181,742,398	\$286,086,889	31

Notes:

- 1) All expenses in Account 565 are related to transmission service on High Voltage transmission facilities and is, therefore, 100% network transmission.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 19-AandG

Administrative and General Expense
Input cells are shaded gold

Prior Year: 2018

1) Calculation of Total Company Adjusted A&G Expense											
Line	Acct.	Description	Col 1 FERC Form 1 Amount	Col 2 Data Source	Col 3 FERC Form 2 Amount	Col 4 Data Source	Col 5 = Col 1+Col 3 Total Company Amount	Col 6 Total Company Amount Excluded	Col 7 Notes	Col 8 = Col 5 - Col 6 Total Company Adj A&G Expense	Line
1	920	A&G Salaries	216,675,790	FF1 323 line 181	105,566,610	FF2 325 line 254	322,242,400	\$26,724,206	See Note A	295,518,194	1
2	921	Office Supplies and Expenses	(10,731,390)	FF1 323 line 182	(5,095,802)	FF2 325 line 255	(15,827,192)	-\$5,949,845	See Note B	(9,877,347)	2
3	922	A&G Expenses Transferred	(36,224,106)	FF1 323 line 183	(17,648,746)	FF2 325 line 256	(53,872,852)	-\$3,756,986	See Note C	(50,115,866)	3
4	923	Outside Services Employed	276,922,321	FF1 323 line 184	135,369,225	FF2 325 line 257	412,291,546	-\$94,977,734	See Note D	507,269,280	4
5	924	Property Insurance	10,118,251	FF1 323 line 185	4,929,713	FF2 325 line 258	15,047,964	-\$7,083,483	See Note E	22,131,447	5
6	925	Injuries and Damages	12,202,690,726	FF1 323 line 186	115,619,390	FF2 325 line 259	12,318,310,116	\$11,795,019,957	See Note F	523,290,159	6
7	926	Employee Pensions and Benefits	273,560,929	FF1 323 line 187	131,965,505	FF2 325 line 260	405,526,434	-\$5,332,179	See Note G	410,858,613	7
8	927	Franchise Requirements	89,640,572	FF1 323 line 188	36,009,096	FF2 325 line 261	125,649,668	\$125,649,668	See Note H	-	8
9	928	Regulatory Commission Expenses	-	FF1 323 line 189	-	FF2 325 line 262	-	\$0		-	9
10	929	Duplicate Charges	-	FF1 323 line 190	-	FF2 325 line 263	-	\$0		-	10
11	930.1	General Advertising Expense	-	FF1 323 line 191	-	FF2 325 line 264	-	\$0	See Note I	-	11
12	930.2	Miscellaneous General Expense	11,017,410	FF1 323 line 192	2,077,079	FF2 325 line 265	13,094,489	\$6,754,199	See Note J	6,340,290	12
13	931	Rents	-	FF1 323 line 193	-	FF2 325 line 266	-	\$0		-	13
14	935	Maintenance of General Plant	4,725,363	FF1 323 line 196	2,253,815	FF2 325 line 269	6,979,178	-\$48,429	See Note K	7,027,607	14
15	Total A&G Expenses:		\$13,038,395,866	FF1 323 line 197	\$511,045,885	FF2 325 line 270	\$13,549,441,751	\$11,836,999,373		\$1,712,442,378	15
2) Calculation of Network Transmission A&G Expense											Line
16	Portion of A&G Expense Based on Labor Factors			Amount	Source						16
17	A&G Expense after Adjustments			\$1,712,442,378	Line 15, Col 8						16
18	Less Account 924 Property Insurance nonnuclear:			\$22,131,447	Line 5						17
19	Less General Liability and Third Party Claims			\$494,038,078	WP_19-AandG						18
20	Total A&G Expense Applicable to the O&M Labor Allocation Factor:			\$1,196,272,853	Line 15 - Line 17 - Line 18						19
21	Electric O&M Labor Allocation Factor:			66.77%	24-Allocators, Line 10						20
22	Total Electric Portion of A&G from Labor:			\$798,788,833	Line 19 * Line 20						21
23	Transmission as a Percent of Electric O&M Labor Allocation Factor:			10.81%	24-Allocators, Line 13						22
	Transmission Portion of A&G from Labor Allocation Factors:			\$86,338,920	Line 21 * Line 22						23
24	Portion of A&G Expense Based on Yearend Plant Factors										24
25	Network Transmission Plant Allocation Factor as a percent of Total Company:			15.46%	24-Allocators, Line 17						25
26	Account 924 Property Insurance nonnuclear:			\$22,131,447	Line 5						26
	Transmission Portion of Property Insurance Account 924			\$3,421,040	Line 27 * Line 28						
27	Portion of A&G Expense Based on Combined Plant and Labor Factors										27
28	General Liability Insurance and Third Party Claims:			\$494,038,078	Line 18						28
29	Factor using the combined O&M Labor and Plant Factor:			11.34%	24-Allocators, Line 36						29
30	Transmission Portion of General Liability Insurance and Third Party Claims:			\$56,011,938	Line 31 * Line 32						30
	Total Transmission Portion of Administrative and General Expenses:			\$145,771,898	Line 25+Line 29+Line33						

Notes:

- A WP_19-AandG, Tab Ex 8 AandG WP, Line 15
- B WP_19-AandG, Tab Ex 8 AandG WP, Line 28
- C WP_19-AandG, Tab Ex 8 AandG WP, Line 38
- D WP_19-AandG, Tab Ex 8 AandG WP, Line 53
- E WP_19-AandG, Tab Ex 8 AandG WP, Line 62
- F WP_19-AandG, Tab Ex 8 AandG WP, Line 77
- G WP_19-AandG, Tab Ex 8 AandG WP, Line 91
- H WP_19-AandG, Tab Ex 8 AandG WP, Line 97
- I WP_19-AandG, Tab Ex 8 AandG WP, Line 109
- J WP_19-AandG, Tab Ex 8 AandG WP, Line 109
- K WP_19-AandG, Tab Ex 8 AandG WP, Line 121

Pacific Gas and Electric Company
Formula Rate Model
Schedule 20-RevenueCredits

Revenue Credits
Input cells are shaded gold

Prior Year: 2018

Instructions:

- 1) Insert additional lines as necessary for additional items.

Line	Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	
	Line	Line	FERC ACCT	ACCT	ACCT DESCRIPTION	Dollars	ET - HV	ET - LV	Col 5 + Col 6 Total Electric Transmission	NP&S Transmission
Fortified Discounts										
1	450	4500000	Forfeited Discounts		\$4,139,504	\$0	\$0	\$0	\$0	
2								\$0	\$0	
3	---							\$0	\$0	
4				Acct 450 Total	\$4,139,504	\$0	\$0	\$0	\$0	
5				FERC Form 1, Page 300, Column (b), Line 16	\$4,139,504					
Miscellaneous Service Revenues										
6	451	4510000	Miscellaneous Service Revenues		\$1,510,591			\$0	\$0	
7	451	4510007	NRD Revenue Other		\$2,501,467			\$0	\$2,094,018	
8	451	4510040	Miscellaneous Service Electric Customer Fund Management - RES		\$3,271,478			\$0	\$0	
9	451	4510041	Miscellaneous Service Electric Customer Fund Management Non-RES		\$927,612			\$0	\$0	
10	451	4510043	Miscellaneous Service Revenues - Reimbursable		\$1,151,276			\$0	\$0	
11								\$0		
12	---							\$0		
13				Acct 451 Total	\$9,362,424	\$0	\$0	\$0	\$2,094,018	
14				FERC Form 1, Page 300, Column (b), Line 16	\$9,362,424					
Sales of Water and Water Power										
15	453	4530000	Sales of Water and Water Power		\$3,683,870	\$0	\$0	\$0	\$0	
16								\$0		
17	---							\$0		
18				Acct 453 Total	\$3,683,870	\$0	\$0	\$0	\$0	
19				FERC Form 1, Page 300, Column (b), Line 18	\$3,683,870					
Rents										
20	454	4540010	Rent from Electric Property		\$56,619,407	\$1,990,001	\$2,411,169	\$4,401,170	(\$5,737)	
21	454	4540012	New Revenue Development Rent		\$44,705,934	\$0	\$0	\$0	\$35,187,326	
22	454	4540013	New Revenue Development Fee Revenue		\$3,039,175	\$0	\$0	\$0	\$2,153,059	
23								\$0		
24	---							\$0		
25				Acct 454 Total	\$104,364,515	\$1,990,001	\$2,411,169	\$4,401,170	\$37,334,648	
26				FERC Form 1, Page 300, Column (b), Line 19	\$104,364,515					
Other Electric Revenue										
27	456	4560099	Other Electric Revenues		\$57,148,118	\$0	\$0	\$0	\$0	
28	488	4880030	MCI Rights-of-Way (B)		\$691,661	\$0	\$0	\$0	\$0	
29	456	4560050	Recreation Facilities Revenue		\$1,402,622	\$0	\$0	\$0	\$0	
30	456	4560070	Timber Sales - Utility		\$53,503	\$0	\$0	\$0	\$0	
31	456	4560014	Other Revenue - Affiliate		\$341,127	\$0	\$0	\$0	\$0	
32	456	4560022	Revenue Damage Claims Electric		\$2,321,285	\$0	\$0	\$0	\$0	
33	456	4560093	Mobile Home Park Electric		\$5,480	\$0	\$0	\$0	\$0	
34	456	4560094	NEBS TCRA		\$38,531,280	\$0	\$0	\$0	\$0	
35	456	4560098	New Revenue Development - Electric Revenue		\$51,290,247	\$0	\$0	\$0	\$10,250,954	
36	456	4560000	Unbilled Electric Revenue		(\$1,586,893)	\$0	\$0	\$0	\$0	
37	456	4560001	Reimbursed Electric Revenue		\$26,889,727	\$285,760	\$319,278	\$605,038	\$0	
38	456	4560002	Reimbursed Electric Revenue Joint Poles		\$2,656	\$0	\$0	\$0	\$0	
39	456	4560003	Reimbursed Electric Revenue Customer Care and Billing (CC&B)		\$7,448,792	\$0	\$0	\$0	\$0	
40	456	4560095	Other Electric Revenue - Calif Department of Water & Resources (DWR)		(\$410,485,871)	\$0	\$0	\$0	\$0	
41	456	4560005	Reimbursed Electric Revenue - CPUC		(\$36,570,942)	\$0	\$0	\$0	\$0	
42	456	9414000	Other Utility Operating Income		\$1	\$0	\$0	\$0	\$0	
43	456.1	4561000	Other Transmission Revenue - Wheeling		\$1,845,837	\$1,845,837	\$0	\$1,845,837	\$0	
44								\$0		
45	---							\$0		
46				Acct 456 Total	(\$260,671,368)	\$2,131,597	\$319,278	\$2,450,875	\$10,250,954	
47				FERC Form 1, Page 300, Column (b), Sum of Lines 21-22	(\$260,671,368)				Note 1	
48				Total Network Transmission	\$4,121,598	\$2,730,447	\$6,852,045	\$49,679,620	Note 2	

Notes:

- 1) Immaterial reconciling difference.
- 2) Sum Lines 4, 13, 18, 25, 46

Note 1

46

47

48

Pacific Gas and Electric Company
Formula Rate Model
Schedule 21-NPandS

Revenue Sharing for Non-Tariff New Products & Services
Input cells are shaded gold

Prior Year: 2018

Total Revenues and Expenses

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
1	NP&S Revenue	\$49,679,620	20-RevenueCredits, Line 48, Col 8	1
2	O&M Expense	\$14,657,010	WP_18-OandM	2
3	A&G Expense	\$1,487,039	WP_19-AandG	3
4	Total Expense	\$16,144,049	Line 2 + Line 3	4

Revenues and Expenses by Product Line

<u>Line</u>	<u>Product Line</u>	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Adjusted</u>	<u>Line</u>
		Note 1	Note 2	Col 1 - Col 2	Note 3		
5	Wireline	<u>Revenues</u>	<u>Expense</u>	<u>Net Revenues</u>	<u>Net Revenues</u>		5
6	Wireless	\$9,329,248	\$2,250,210	\$7,079,037	\$7,079,037		6
7	Land Use	\$39,889,264	\$13,473,496	\$26,415,767	\$26,415,767		7
8	Technology & Licenses	\$0	\$0	\$0	\$0		8
9	Maintenance & Consulting	\$0	\$0	\$0	\$0		9
10	Total	\$461,108	\$420,342	\$40,766	\$40,766		10
		\$49,679,620	\$16,144,049	\$33,535,571	\$33,535,571		

Calculation of Pre-tax Revenue Allocation %

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
11	PTNR (Pre-tax net revenue)	\$33,535,571	Line 10, Col 4	11
12	t = Composite state & federal tax rate	27.98%	1-BaseTRR, Line 51	12
13	k = The ratio of customer to shareholder after tax net revenues.	1 50%/50% = 1		13
14	PSA% (Pre-Tax Shareholder Percent of Net Revenues) = 1 / (1 + k - kt)	58.13%	1 / [1 + Line 13 - (Line 13 * Line 12)]	14
15	CRC% (Customer Revenue Credit Percent of Net Revenues) = 1 - [1 / (1 + k - kt)]	41.87%	1 - Line 14	15

Calculation of 50/50 After-Tax Sharing

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Line</u>
16	Pre-tax Shareholder Allocation (PSA\$) = PTNR * PSA%	\$19,495,566	Line 11 * Line 14	16
17	State and Federal taxes = PSA\$ * t	\$5,455,561	Line 16 * Line 12	17
18	Shareholder Allocation	\$14,040,005	Line 16 - Line 17	18
19	Customer Revenue Credit (CRC\$) = PTNR * CRC%	\$14,040,005	Line 15 * Line 11	19

Notes:

- 1) Revenues by Product Line are from PG&E Records. The Total on Line 10, Col 1 matches the Total on Line 1.
- 2) Expenses by Product Line are from PG&E Records. The Total on Line 10, Col 2 matches the Total on Line 4.
- 3) Product Lines with negative Net Revenues are set to zero.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 22-TaxRates

Income Tax Rates

Prior Year: 2018

Input cells are shaded gold

1) Tax Rates						
<u>Line</u>	<u>Description</u>	<u>Value</u>	<u>Reference</u>	<u>Notes</u>	<u>Line</u>	
1	Federal Income Tax Rate	21.00%	Internal Revenue Code (IRC) Section 11		1	
2	Composite State Income Tax Rate	8.84%	California Rev. & Tax. Cd. § 23151		2	

Pacific Gas and Electric Company
Formula Rate Model
Schedule 23-RetailSGTax

Retail "South Georgia" Taxes
Input cells are shaded gold

Prior Year: 2018

1) Accumulated Deferred Income Taxes					Line				
Line	Description	Values	Source	Notes					
1	End of Year Accumulated Deferred Income Taxes	\$28,294,129	WP_23-RetailSGTax		1				
2	Beginning of Year Accumulated Deferred Income Taxes	\$30,171,566	WP_23-RetailSGTax		2				
3	Average of BOY and EOY Accumulated Deferred Income Taxes	\$29,304,235	Line 33, Col 8		3				
2) Income Taxes					Line				
Line	Description	Values	Source	Notes					
4	Federal Income Tax Rate	21.00%	22-TaxRates, Line 1		4				
5	State Income Tax Rate	8.84%	22-TaxRates, Line 2		5				
6	Composite Tax Rate	27.9836%	(Line 4 + Line 5) - (Line 4 * Line 5)		6				
7	Income Taxes:	<u>\$3,358,015</u>			7				
Income Taxes = $\{((RB * ER) + FPD) * (CTR/(1 - CTR))\} + CO/(1 - CTR)$									
Where:									
8	RB = Rate Base	\$29,304,235	Line 3		8				
9	ER = Equity Rate of Return Including Common and Preferred Stock	6.60%	Line 14 + Line 15		9				
10	CTR = Composite Tax Rate	27.98%	Line 6		10				
11	CO = Credits and Other	1,877,437	WP_23-RetailSGTax		11				
12	FPD = Flowback and Permanent Tax Deductions	-			12				
3) ROE and Capitalization Calculations					Line				
Line	Description	Values	Source	Notes					
	Calculation of Cost of Capital Rate								
13	Weighted Cost of Long Term Debt	2.14%	1-BaseTRR, Line 31		13				
14	Weighted Cost of Preferred Stock	0.04%	1-BaseTRR, Line 32		14				
15	Weighted Cost of Common Stock	6.56%	1-BaseTRR, Line 33		15				
16	Cost of Capital Rate	8.74%	Sum of Lines 13 to 15		16				
17	Return on Capital: Rate Base times Cost of Capital Rate	<u>\$2,560,232</u>	Line 3 * Line 16		17				
18	Total South Georgia Adjustment	<u>\$5,918,247</u>	Line 17 + Line 7		18				
4) Tax Normalization Calculation Pursuant to Treas. Reg §1.167(l)-1(h)(6); PLR 9313008; 9202029; 922404; 201717008									
Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8		
	See Note 1	See Note 2			Col 5 / Tot. Days	= Col 2 * Col 6			
Line	Future Test Period	Mthly Deferred Tax Amount	Deferred Tax Balance	Days in Month	Number of Days Left in Period	Prorata Percentages	Monthly Prorata Amounts	Annual Accumulated Prorata Calculation	Line
19	Beginning Deferred Tax Balance (Line 9, Col. 2)		\$30,171,566		366	100.00%		\$30,171,566	19
20	January	-\$156,453.08	\$30,015,113	31	335	91.53%	-\$143,202	\$30,028,364	20
21	February	-\$156,453.08	\$29,858,660	28	307	83.88%	-\$131,233	\$29,897,132	21
22	March	-\$156,453.08	\$29,702,207	31	276	75.41%	-\$117,981	\$29,779,151	22
23	April	-\$156,453.08	\$29,545,754	30	246	67.21%	-\$105,157	\$29,673,994	23
24	May	-\$156,453.08	\$29,389,301	31	215	58.74%	-\$91,905	\$29,582,088	24
25	June	-\$156,453.08	\$29,232,848	30	185	50.55%	-\$79,081	\$29,503,007	25
26	July	-\$156,453.08	\$29,076,394	31	154	42.08%	-\$65,830	\$29,437,177	26
27	August	-\$156,453.08	\$28,919,941	31	123	33.61%	-\$52,578	\$29,384,598	27
28	September	-\$156,453.08	\$28,763,488	30	93	25.41%	-\$39,754	\$29,344,844	28
29	October	-\$156,453.08	\$28,607,035	31	62	16.94%	-\$26,503	\$29,318,341	29
30	November	-\$156,453.08	\$28,450,582	30	32	8.74%	-\$13,679	\$29,304,662	30
31	December	-\$156,453.08	\$28,294,129	31	1	0.27%	-\$427	\$29,304,235	31
32	Ending Balance (Line 4, Col. 2)		\$28,294,129						32
33								Weighted Average ADIT Balance:	\$29,304,235

Notes:

- 1) The monthly deferred tax amounts are equal to the ending ADIT balance minus the beginning ADIT balance, divided by 12 months.
- 2) For January through December = previous month balance plus amount in Column 2.

Pacific Gas and Electric Company
Formula Rate Model
Schedule 24-Allocators

Calculation of Allocation Factors
Input cells are shaded gold

Prior Year: 2018

Line	Description	Value	Reference	Notes	Line
Calculation of Prior Year Total Electric Department Labor Allocation Factor					
1	Total Company Wages and Salaries	\$1,882,843,670	FF1 354.65b		1
2	Electric A&G Wages and Salaries	(\$216,549,581)	FF1 354.27b		2
3	Gas A&G Wages and Salaries	(\$105,505,119)	FF1 354.61b		3
4	Cost Adjustment	(\$115,039,104)	WP_24-Allocators_Labor		4
5	Total Company Wages and Salaries wo A&G	\$1,445,749,866	Line 1 - Line 2 - Line 3 + Line 4		5
6	Total Electric Department Wages and Salaries	\$1,283,287,547	FF1 354.28b		6
7	Electric A&G Wages and Salaries	(\$216,549,581)	Line 2		7
8	Cost Adjustment	(\$101,365,522)	WP_24-Allocators_Labor		8
9	Total Adjusted Electric Wages and Salaries wo A&G	\$965,372,444	Line 6 - Line 7 + Line 8		9
10	Total Electric Department Labor as a % of Total Company Labor	66.77%	Line 9 / Line 5		10
Calculation of Prior Year Network Transmission Labor Allocation Factors					
11	Total Adjusted Electric Wages and Salaries wo A&G	\$965,372,444	Line 9		11
12	Network Transmission Wages and Salaries	\$104,344,491	18-OandM, Line 31, Col 8		12
13	Network Transmission Labor as a % of Total Electric Allocation Factor	10.81%	Line 12 / Line 11		13
14	Network Transmission Labor as a % of Total Company Allocation Factor	7.22%	Line 12 / Line 5		14
Calculation of Prior Year Transmission Plant Allocation Factor					
15	Network Transmission Gross Plant In Service including CGI Plant	\$12,832,143,485	7-PlantInService, Line 13,53	Dec-17	15
16	Total PG&E Company Gross Plant In Service	\$83,013,909,217	WP_7-Plantinservice, 7-7	Dec-17	16
17	Network Transmission Plant as a % of Total Company Plant	15.46%	Line 15 / Line 16		17
18	Network Transmission Gross Plant In Service including CGI Plant	\$12,832,143,485	7-PlantInService, Line 13,53	Dec-17	18
19	Total PG&E Electric Plant In Service including CGI Plant	\$62,125,602,809	WP_7-Plantinservice, 7-7	Dec-17	19
20	Network Transmission Plant as a % of Total Electric Plant	20.66%	Line 18 / Line 19		20
21	Network Transmission Plant - Functional Plant only	\$11,783,917,670	7-PlantInService, Line 13		21
22	Total Electric Transmission - Functional Plant only	\$12,325,318,081	6-PlantJurisdiction, Line 12, Col 1		22
23	Network Transmission as a % of Total Electric Transmission	95.61%	Line 21 / Line 22		23
Calculation of Prior Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
24	Network Transmission Plant - Functional Plant only	\$11,783,917,670	7-PlantInService, Line 13	Dec-17	24
25	High Voltage	\$5,261,886,185	7-PlantInService, Line 27	Dec-17	25
26	Low Voltage	\$6,522,031,485	7-PlantInService, Line 41	Dec-17	26
27	Allocation Factor to High Voltage	44.65%	Line 25 / Line 24		27
28	Allocation Factor to Low Voltage	55.35%	Line 26 / Line 24		28
Calculation of Rate Year High Voltage/Low Voltage Transmission Plant Allocation Factor					
29	High Voltage Capital Additions	\$1,012,313,684	9-PlantAdditions, Line 49	Dec-19	29
30	Low Voltage Capital Additions	\$1,458,117,553	9-PlantAdditions, Line 74	Dec-19	30
31	High Voltage Rate Year Functional Plant	\$6,274,199,869	Line 25 + Line 29	Dec-19	31
32	Low Voltage Rate Year Functional Plant	\$7,980,149,037	Line 26 + Line 30	Dec-19	32
33	Network Transmission Rate Year Functional Plant	\$14,254,348,907	Line 31 + Line 32	Dec-19	33
34	Allocation Factor to High Voltage	44.02%	Line 31 / Line 33	Dec-19	34
35	Allocation Factor to Low Voltage	55.98%	Line 32 / Line 33	Dec-19	35
Calculation of Prior Year Liability Insurance Allocation Factor					
36	Liability Insurance Allocation Factor (50/50)	11.34%	Average of Line 14 and Line 17		36
Calculation of Prior Year Property Tax Allocation Factor					
37	Network Transmission Accumulated Depreciation including CGI	3,186,884,391	10-AccDep, Line 13,53		37
38	Total PG&E Electric Accumulated Depreciation including CGI	\$28,237,784,856	WP_10-AccDep, 10-6		38
39	Network Transmission Net Plant in Service (Functional + CGI)	\$9,645,259,094	Line 18 - Line37		39
40	Total PG&E Electric Net Plant In Service (Functional + CGI)	\$33,887,817,953	Line 19 - Line 38		40
41	Property Tax Allocation Factor	28.46%	Line 39 / Line 40		41

Pacific Gas and Electric Company
Formula Rate Model
Schedule 25-RFandUFactors

Revenue Fees and Uncollectible Factors
Input cells are shaded gold

Prior Year: 2018

<u>Line</u>	<u>1) Approved Franchise Fee Factor(s)</u>				<u>Line</u>
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Franchise Fee Factor</u>	<u>Reference</u>
1		Present	365	0.8158%	WP_25_RFandUFactors_FF
2	---				1
<u>2) Approved San Francisco Gross Receipts Tax Factor(s)</u>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>SFGR Tax Factor</u>	<u>Reference</u>
3		Present	365	0.0487%	WP_25_RFandUFactors_SFGR
4	---				3
<u>3) Approved Uncollectible Factor(s)</u>					
	<u>From</u>	<u>To</u>	<u>Days in Prior Year</u>	<u>Uncollectible Factor</u>	<u>Reference</u>
5		Present	365	0.3385%	WP_25-RFandUFactors_U
6	---				5
<u>4) Calculation of Weighted Average RF&U Factors</u>					
7	Franchise Fee Factor			0.8158%	7
8	SFGR Tax Factor			0.0487%	8
9	Uncollectibles Factor			0.3385%	9

Pacific Gas and Electric Company
Formula Rate Model
Schedule 26-WholesaleTRRs

High and Low Voltage Wholesale Revenue Requirement
Input cells are shaded gold

Rate Year: 2020

<u>Line</u>	<u>Rate Year HV</u> <u>Plant Allocator</u>	<u>Rate Year LV</u> <u>Plant Allocator</u>	<u>Reference</u>	<u>Line</u>	
1	44.02%	55.98%	24-Allocators, Lines 34 and 35	1	
Rate Base					
<u>Line</u>	<u>Description</u>	<u>Hi Voltage</u>	<u>Low Voltage</u>	<u>Total</u>	
<u>Plant</u>				<u>Reference</u>	
2	Transmission Plant	\$5,261,886,185	\$6,522,031,485	\$11,783,917,670	7-PlantInService, Col 13, Lines 27 and 41
3	Common + General + Intangible Plant	\$469,162,246	\$579,063,569	\$1,048,225,815	7-PlantInService, Line 53, Col 2 and Col 3
4	Abandoned Plant	\$8,872,042	\$15,536,180	\$24,408,221	8-AbandonedPlant, Line 3, Col 1 and Col 2
5	Total Plant	\$5,739,920,473	\$7,116,631,233	\$12,856,551,706	Sum of Lines 2 to 4
<u>Working Capital</u>					
6	Materials and Supplies	\$24,590,558	\$30,479,639	\$55,070,197	13-WorkCap, Line 13, Col 6 and Col 7
7	Prepayments	\$11,704,917	\$14,887,473	\$26,592,390	Line 1 * 13-WorkCap, Line 32, Col 5
8	Cash Working Capital	\$23,827,337	\$30,155,012	\$53,982,348	(Line 18 + Line 19) / 8
9	Total Working Capital	\$60,122,812	\$75,522,124	\$135,644,935	Sum of Lines 6 to 8
<u>Accumulated Depreciation Reserve</u>					
10	Transmission Depreciation Reserve	(\$1,410,460,033)	(\$1,449,605,920)	(\$2,860,065,953)	10-AccDep, Col 13 , Lines 27 and 41
11	Common + General + Intangible Depreciation Reserve	(\$150,271,349)	(\$176,547,089)	(\$326,818,438)	10-AccDep, Line 53 , Col 2 and Col 3
12	Total Accumulated Depreciation Reserve	(\$1,560,731,382)	(\$1,626,153,009)	(\$3,186,884,391)	Line 10 + Line 11
13	Accumulated Deferred Income Taxes	(\$857,787,426)	(\$1,091,019,037)	(\$1,948,806,463)	Line 1 * 1-BaseTRR, Line 12
14	Customer Advances	(\$85,741,763)	(\$109,054,869)	(\$194,796,633)	Line 1 * 1-BaseTRR, Line 13
15	Accrued Vacation	(\$6,673,602)	(\$8,488,148)	(\$15,161,750)	Line 1 * 1-BaseTRR, Line 14
16	Other Regulatory Assets or Liabilities	\$0	\$0	\$0	Line 1 * 1-BaseTRR, Line 15
17	Rate Base	\$3,289,109,112	\$4,357,438,294	\$7,646,547,406	Sum of Lines 5, 9, 12 and Lines 13 to 16
Prior Year Transmission Revenue Requirement					
<u>Line</u>	<u>Description</u>	<u>Hi Voltage</u>	<u>Low Voltage</u>	<u>Total</u>	
				<u>Reference</u>	
18	O&M Expense	\$126,455,678	\$159,631,211	\$286,086,889	Line 1 * ((18-OandM, Col 10, Line 31 - Line 22) + Line 22), Line 1 * (18-OandM, Col 10, Line 31 - Line 22)
19	A&G Expense	\$64,163,016	\$81,608,881	\$145,771,898	Line 1 * 1-BasetRR, Line 66
20	Network Upgrade Interest Expense	\$3,960,059	\$5,036,796	\$8,996,855	Line 1 * 1-BasetRR, Line 67
21	Depreciation Expense (incl. Common + General + Intangible)	\$161,413,000	\$205,176,923	\$366,589,922	Col 13 + Line 7, Col 3
22	Depreciation rate adjustment	\$31,789,804	\$40,433,422	\$72,223,226	Line 1 * 1-BaseTRR, Line 69
23	Abandoned Plant Amortization Expense	\$0	\$63,333	\$63,333	8-AbandonedPlant, Line 2, Col 1 and Col 2
24	Return on Capital	\$287,360,616	\$380,697,663	\$668,058,279	Line 1 * 1-BasetRR, Line 71
25	Other Taxes	\$48,374,608	\$61,527,619	\$109,902,227	Line 1 * 1-BaseTRR, Line 72
26	Income Taxes	\$80,140,380	\$101,930,476	\$182,070,856	Line 1 * 1-BaseTRR, Line 73
27	Revenue Credits	(\$4,121,598)	(\$2,730,447)	(\$6,852,045)	20-RevenueCredits, Line 48, Col 5 and Col 6
28	NP&S Credit	(\$6,179,854)	(\$7,860,151)	(\$14,040,005)	Line 1 * 1-BasetRR, Line 75
29	Amortization and Regulatory Debits/Credits	\$0	\$0	\$0	Line 1 * 1-BasetRR, Line 76
30	Total without FF, Uncollectibles, and South Georgia	\$793,355,710	\$1,025,515,726	\$1,818,871,436	Sum of Lines 18 to Line 29
31	Total SFGR Tax and Franchise Fees	\$6,858,560	\$8,865,583	\$15,724,144	Line 30 * (1-BaseTRR, Line 78 + Line 79)
32	ITRR	\$176,899,677	\$224,998,536	\$401,898,213	Line 1 * 1-BaseTRR, Line 83
33	True-up Adjustment	\$0	\$0	\$0	Line 1 * 1-BaseTRR, Line 84
34	One-Time Cost Adjustment	\$0	\$0	\$0	
35	Wholesale Base TRRs	\$977,113,947	\$1,259,379,846	\$2,236,493,793	Sum of Lines 30 to Line 34
36	Wholesale TRBAA	(\$97,533,844)	(\$88,780,137)	(\$186,313,981)	ER18-54-000, Reallocated Hi and Low RRQs using the
37	Standby Revenue Credit	(\$5,022,848)	(\$6,388,556)	(\$11,411,405)	Plant Factors from Line 1
38	Total Wholesale TRRs	\$874,557,254	\$1,164,211,153	\$2,038,768,407	Sum of Lines 35 to Line 37

Pacific Gas and Electric Company
Formula Rate Model
Schedule 27-WholesaleRates

Calculation of PG&E Wholesale Rates

Rate Year: 2020

<u>Line</u>	<u>Description</u>	<u>Values</u>	<u>Source</u>	<u>Notes</u>	<u>Line</u>
Calculation of High Voltage Access Charge					
1	High Voltage TRR	\$874,557,254	26-WholesaleTRRs, Line 38		1
2	Gross Load (MWh)	85,012,937	28-GrossLoad, Line 5 / 1000		2
3	High Voltage Access Charge (\$/MWh)	\$10.2873	Line 1 / Line 2		3
Calculation of Low Voltage Access Charge					
4	Low Voltage TRR	\$1,164,211,153	26-WholesaleTRRs, Line 38		4
5	Gross Load (MWh)	85,012,937	28-GrossLoad, Line 5 / 1000		5
6	Low Voltage Access Charge (\$/MWh)	\$13.6945	Line 4 / Line 5		6

Pacific Gas and Electric Company
Formula Rate Model
Schedule 28-GrossLoad

Calculation of Gross Load at the CAISO Interface (Area Out)
Input cells are shaded gold

Rate Year: 2020

Instructions:

- 1) Input the gross load data and loss factor from the Gross Load Workpapers.

Line	Description	Values	Source	Notes	Line
1	Energy at generator (kWh)	87,116,473,664	WP_28-GrossLoad		1
2	Energy loss factor area out	0.9653	WP_28-GrossLoad		2
3	Retail energy at local (area out) (kWh)	84,091,354,116	Line 1 * Line 2		3
4	Helms Pumped Storage: Pumping Load (10 Yr Avg)	921,583,014	WP_28-GrossLoad		4
5	Gross Load at Area Out (kWh)	85,012,937,130	Line 3 + Line 4		5

Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-1

Calculation of Retail Rates
Rate Design Calculations Based on 12-CP Method
Input cells are shaded gold

Rate Year: 2020
5 Yr. Historical Avg.

Line	Code	Class Name	(A)	(B)	(C)	(D)	(E)	Line
			Note 1 Adjusted 12-CP Cost Allocation	Note 2 Forecast Billing Determinants	(A) / (B) Note 3	Billing Units	(A) / (D) Note 5	
1	RES-	Residential	\$999,223,054	27,794,305,854 kWh	\$0.03595 /kWh	27,794,305,854	\$0.03595	1
2	A1-	Small L&P	\$219,622,152	7,940,794,056 kWh	\$0.02766 /kWh	7,940,794,056	\$0.02766	2
3	A10-	Medium L&P		28,441,307 kW-mo		8,161,400,664	\$0.03140	3
4	E19-	At Transmission		80,598 kW-mo		26,174,745	\$0.02774	4
5	E19-	At Primary		2,905,168 kW-mo		1,055,092,062	\$0.02481	5
6	E19-	At Secondary		30,166,966 kW-mo		12,656,502,678	\$0.02147	6
7	Medium Light and Power		\$554,920,974	61,594,040 kW-mo	\$9.01 /kW-mo			7
8	STL-	Streetlights	\$5,502,932	244,909,574 kWh	\$0.02247 /kWh	244,909,574	\$0.02247	8
9	AGA-	AG: A Schedules		427,227,754 kWh		427,227,754	\$0.02202	9
10	AGB-	AG: B Schedules		5,217,525,024 kWh		5,217,525,024	\$0.02202	10
11	Agriculture		\$124,309,551	5,644,752,778 kWh	\$0.02202 /kWh			11
12	E20-	At Transmission		12,125,767 kW-mo		6,046,714,283	\$0.01974	12
13	E20-	At Primary		15,340,851 kW-mo		7,031,578,269	\$0.02148	13
14	E20-	At Secondary		5,397,419 kW-mo		2,379,510,459	\$0.02233	14
15	Schedule E-20		\$323,581,099	32,864,037 kW-mo	\$9.85 /kW-mo			15
16	STB-	At Transmission		10,631,554 kW-mo	Equivalent Standby Rate \$2.42 /kW-mo	421,598,679	\$0.05178	16
17	STB-	At Primary		522,132 kW-mo	50% Volumetric Charge \$0.02496 /kWh	28,798,838	\$0.03723	17
18	STB-	At Secondary		49,124 kW-mo	50% Reservation Charge \$1.20 /85%*kW-mo	6,798,572	\$0.01484	18
19	Standby Service		\$22,822,810	11,202,810 kW-mo		457,196,089	\$0.05031	19
20	Total	Rate Design:	\$2,249,982,571			79,438,931,511	\$0.02832	20
		Standby 50/50 Check	\$11,411,404.75		\$11,411,404.75	TRUE		

Notes:

- 1) Adjusted 12-CP Cost Allocations are from Schedule 29-RetailRates-2, column (I).
- 2) 2019 Forecast kWh Billing Determinates are from Schedule 29-RetailRates-2, Column (B).
- 3) Residential Rate is calculated using total sales less MARL sales. Schedule E-20 excludes Federal Preference Power (FPP) customers' load.
- 4) 2019 Forecast kWh Annual Sales are from Schedule 29-RetailRates-2, Column (B).
- 5) Average Standby Rates (\$/kWh) are calculated by multiplying Equivalent Standby Rate (\$/kW-mo) times 85% of the kW-mo. Billing Determinants in Column (H), times the Weighted Allocation Factor of 24.1% for Standby Rate Design (detailed in WP_29-RetailRates-6), divided by the Standby Sales in Column (N).

Pacific Gas and Electric Company
Formula Rate Model
Schedule 29-RetailRates-2

Proposed Allocations & Revenues
Rate Design Calculations Based on 12-CP Method
Input cells are shaded gold

Rate Year: 2020
5 Yr. Historical Avg.

		(A) Note 1	(B) Note 2	(C) Note 3	(D)	(E) Note 4	(F)	(G) Note 5	(H)	(I)	
Code	Class Name	Recorded Avg. 2014 - 2018 (kWh)	Forecast Sales (kWh)	Recorded Avg. 2014 - 2018 (kW)	Coincident Demands Scaled to (kW) [(B)/(A)] * (C)	Demand Loss Factors	Coincident Demands (adjusted for losses) (kW) (D) * (E)	Percent of Coin. Peak (w/losses) (F) / Σ(F)	Adjusted Cost Alloc. Factors (w/standby) scale to 100%	Adjusted 12-CP Cost Allocation (H) * RRQ	Line
Line											
1	RES- Residential	28,856,275,281 MARL Sales: 550,041	27,794,305,854	69,284,866	66,735,042 1.13848		75,976,472	44.87%	44.41%	\$999,223,054	1
2	A1- Small L&P	8,311,237,836	7,940,794,056	15,352,157	14,667,890 1.13848		16,699,091	9.86%	9.76%	\$219,622,152	2
3	A10- Medium L&P	8,978,047,856	8,161,400,664	16,145,526	14,676,922 1.13848		16,709,373				3
4	E19- At Transmission	39,544,024	26,174,745	55,969	37,046 1.04351		38,658				4
5	E19- At Primary	1,032,557,403	1,055,092,062	1,616,244	1,651,517 1.07414		1,773,967				5
6	E19- At Secondary	12,701,645,293	12,656,502,678	20,866,563	20,792,402 1.13848		23,671,721				6
7	Medium Light and Power	22,751,794,577	21,899,170,149	38,684,302	37,157,887		42,193,720	24.92%	24.66%	\$554,920,974	7
8	STL- Streetlights	321,651,725	244,909,574	482,687	367,524 1.13848		418,418	0.25%	0.24%	\$5,502,932	8
9	AGA- AG: A Schedules	560,606,111	427,227,754	802,322	611,435 1.13848		696,106				9
10	AGB- AG: B Schedules	5,739,669,505	5,217,525,024	8,460,478	7,690,818 1.13848		8,755,838				10
11	Agriculture	6,300,275,616	5,644,752,778	9,262,800	8,302,254		9,451,945	5.58%	5.52%	\$124,309,551	11
12	E20- At Transmission	5,918,360,675	6,046,714,283	8,444,017	8,627,145 1.04351		9,002,507				12
13	E20- At Primary	6,886,204,997	7,031,578,269	10,378,918	10,598,025 1.07414		11,383,805				13
14	E20- At Secondary	2,469,153,915	2,379,510,459	3,843,930	3,704,375 1.13848		4,217,354				14
15	Schedule E-20	15,273,719,587	15,457,803,012	22,666,865	22,929,545		24,603,666	14.53%	14.38%	\$323,581,099	15
16	Total - Full Requirements	81,814,954,621	78,981,735,422	155,733,676	150,160,141		169,343,312	100.00%	98.99%	\$2,227,159,762	16
17	STB- At Transmission	379,206,458	421,598,679	432,292	480,619 1.04351		501,531				17
18	STB- At Primary	18,945,842	28,798,838	24,525	37,280 1.07414		40,044				18
19	STB- At Secondary	1,786,244	6,798,572	2,743	10,438 1.13848		11,884				19
20	Standby	399,938,544	457,196,089	459,560	528,337		553,458 1.02%	1.01%		\$22,822,810	20
21	Totals - Retail	82,214,893,165	79,438,931,511	156,193,236	150,688,478			100.00%	\$2,249,982,571		21
22						Base Transmission Revenue Requirement (TRR) Schedule 1-BaseTRR, Line 91:	\$ 2,249,982,571				22

Notes:

- 1) Five (5) Year 2013 - 2017 recorded average Class KWh detailed in work paper **WP_29-RetailRates-5**.
 - 2) 2019 Forecast Sales filed June 1, 2019 to the CPUC in PG&E's 2019 ERRA Forecast Application A.18-06-001.
 - 3) Five (5) Year 2013 - 2017 recorded average Class KW Contributions to Monthly System Peaks detailed in work paper **WP_29-RetailRates-3**.
 - 4) Demand (kW) loss factors at the Transmission, Primary and Secondary retail voltage levels (from meter to generator) detailed in **WP_28-GrossLoad-7**.
- 5) Standby % of Coinc. Peak is calculated by determining the ratio of 85% of the total Standby Billing Determinants (kW-mo.) to total E-20 Billing Determinants in Sheet 29-RetailRates-1 Column (H) and multiplying the ratio by the Schedule E-20 % of Coinc. Peak in Column (K) times the Weighted Allocation Factor of 24.1% for Standby Rate Design (detailed in **WP_29-RetailRates-6**).