

## BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric Company for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2020.

Application No. 18-12-009 (Filed: December 13, 2018)

(U 39 M)

## RESPONSE OF PACIFIC GAS AND ELECTRIC COMPANY (U 39 M) TO ADMINISTRATIVE LAW JUDGES' RULING

MARY A. GANDESBERY PETER OUBORG

Pacific Gas and Electric Company 77 Beale Street, B30A San Francisco, CA 94105 Telephone: (415) 973-0675

E-Mail: Mary.Gandesbery@pge.com

Attorneys for

Dated: May 20, 2020 PACIFIC GAS AND ELECTRIC COMPANY

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Pacific Gas and Electric Company (PG&E) submits this response to the May 15, 2020 Ruling of Administrative Law Judges Lirag and Lau regarding Article 3.2 of the Settlement Agreement submitted to the California Public Utilities Commission by Motion on December 20, 2019 (Settlement Agreement). The Ruling requires the parties to the Settlement Agreement to provide updated versions of the appendices to the Settlement Agreement that are impacted by the adjustment specified in Article 3.2. PG&E is submitting this response (rather than all settling parties) because the response relies on PG&E's Results of Operation (RO) Model.

Article 3.2 provides:

## 2018 Recorded Costs

The Settling Parties agree that PG&E's 2018 capital forecast is based on PG&E's 2018 recorded capital expenditures as Cal Advocates proposed. This adjustment was included in HE-311 and HE-312, Exhibit (PG&E-32), Joint Comparison Exhibit, Vol. I and II but was not included in the settlement R.O. model. Upon final approval of this Agreement by the Commission, PG&E is authorized to update its Results of Operation Model to replace the 2018 capital forecast amounts with 2018 capital recorded amounts in its 2020 GRC final decision implementation advice letter and adjust its adopted 2020 GRC period revenue requirements accordingly.

Joint Motion of the Public Advocates Office, The Utility Reform Network, Small Business Utility Advocates, Center For Accessible Technology, The National Diversity Coalition, Coalition Of California Utility Employees, California City County Street Light Association, The Office Of The Safety Advocate And Pacific Gas and Electric Company For Approval Of Settlement Agreement (Dec. 20, 2019).

Article 3.2 was explained in the Motion as follows:

PG&E's 2018 capital forecast is based on PG&E's 2018 recorded capital expenditures as Cal Advocates proposed. This adjustment was included in HE-311 and HE-312, Exhibit (PG&E-32), Joint Comparison Exhibit, Vol. I and II but was not included in the settlement R.O. model. Under Section 3.2 of the Agreement, upon final approval of the Agreement by the Commission, PG&E is authorized to update its Results of Operation Model to replace the 2018 capital forecast amounts with 2018 capital recorded amounts in its 2020 GRC final decision implementation advice letter and adjust its adopted 2020 GRC period revenue requirements accordingly.<sup>2</sup>

PG&E attaches to this response updated versions of Appendices A, B, C and D to the Settlement Agreement. The changes in these documents are described below:

**Appendix A:** Update to summary of the 2020 GRC revenue requirement increase over the 2019 authorized revenue requirement to reflect the 2018 recorded capital expenditures.

**Appendix B:** Cost Comparison Exhibit. 2018 capital expenditure summary table and 2018 capital expenditure comparison by major work category have been updated to reflect PG&E's 2018 recorded capital expenditures.

Appendix C: Post-Test Year Settlement Revenue Requirement Summary. 2021 and 2022 revenue requirement amounts have been updated to reflect the 2018 recorded capital expenditures.

**Appendix D:** Depreciation Forecast Reduction. The summary table and the detailed Results of Operations table showing the \$150 million revenue requirement reduction for depreciation in accordance with the Settlement Agreement has been updated to reflect the 2018 recorded capital expenditures.

Joint Motion, p. 5, fn. 11.

The Settlement Results of Operation Model, with these updated amounts to reflect the 2018 recorded capital was provided to Energy Division on May 1, 2020 and is available to the parties upon request.

Dated: May 20, 2020

Respectfully Submitted,

MARY A. GANDESBERY PETER OUBORG

By: /s/ Mary A. Gandesbery
MARY A. GANDESBERY

Pacific Gas and Electric Company 77 Beale Street, B30A San Francisco, CA 94105 Telephone: (415) 973-0675

E-Mail: Mary.Gandesbery@pge.com

Attorneys for PACIFIC GAS AND ELECTRIC COMPANY

## PACIFIC GAS AND ELECTRIC COMPANY

UPDATED VERSIONS OF APPENDICES A, B, C AND D
TO RESPONSE OF PACIFIC GAS AND ELECTRIC COMPANY
(U 39 M) TO ADMINISTRATIVE LAW JUDGES' RULING

## APPENDIX A

## PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE

## RESULTS OF OPERATIONS

## SUMMARY OF PROPOSED INCREASE OVER AUTHORIZED 2019

## SETTLEMENT

(MILLIONS OF NOMINAL DOLLARS)

Line No.	Description	1/1/2020 Authorized Note 1	2020 PG&E Proposed (JCE)	Difference (PG&E Proposed vs. Authorized)	2020 Settlement	Difference (Settlement vs. Authorized)	Difference (Settlement vs. PG&E Proposed)
		Α	В	C = (B-A)	D	E = (D-A)	F = (D-B)
1	Electric Distribution						
2	Operation and Maintenance	809	1,121	311	1,060	250	(61)
3	Customer Services	214	186	(28)	153	(61)	(33)
4	Administrative & General	399	579	181	530	131	(50)
5	Less: Revenue Credits (Other Operating Revenues & Wheeling)	(118)	(160)	(42)	(159)	(41)	1
6	RF&U, Other Adjs, Taxes Other than Income	86	113	27	107	21	(6)
7	Taxes: Income and Property	324	347	24	330	6	(18)
8	Depreciation, Decommissioning and Amortization	1,499	1,581	82	1,498	(1)	(83)
9	Return	1,151	1,288	137	1,281	130	(7)
10	Retail Revenue Requirement	4,364	5,057	692	4,800	436	(257)
11	Gas Distribution						
12	Operation and Maintenance	395	387	(8)	382	(13)	(5)
13	Customer Services	121	122	1	120	(1)	(2)
14	Administrative & General	270	344	73	314	44	(30)
15	Less: Revenue Credits (OORs & Wheeling)	(28)	(27)	1	(27)	1	-
16	RF&U, Other Adjs, Taxes Other than Income	55	64	9	61	6	(3)
17	Taxes: Income and Property	83	113	30	99	16	(14)
18	Depreciation, Decommissioning and Amortization	558	554	(4)	508	(50)	(47)
19	Return	508	580	72	557	49	(23)
20	Retail Revenue Requirement	1,963	2,136	174	2,013	51	(123)
	Electric Generation						
21	Operation and Maintenance	741	635	(106)	632	(109)	(3)
22	Customer Services	3	4	1	4	1	-
23	Administrative & General	284	393	109	360	75	(34)
24	Less: Revenue Credits (OORs & Wheeling)	(6)	(9)	(3)	(9)	(3)	(0)
25	RF&U, Other Adjs, Taxes Other than Income	40	57	17	46	6	(11)
26	Taxes: Income and Property	82	139	57	136	54	(3)
27	Depreciation, Decommissioning and Amortization	620	676	57	706	86	30
28 29	Return Retail Revenue Requirement	2,191	2,327	136	2,289	98	(16)
30	Total General Rate Case						
31	Operation and Maintenance	1.946	2.143	197	2.073	128	(70)
32	Customer Services	338	312	(26)	277	(61)	(35)
33	Administrative & General	953	1.316	363	1.203	250	(113)
34	Less: Revenue Credits (OORs & Wheeling)	(152)	(196)	(43)	(195)	(42)	1
35	RF&U, Other Adjs, Taxes Other than Income	181	234	53	214	33	(20)
36	Taxes: Income and Property	488	599	111	565	77	(34)
37	Depreciation, Decommissioning and Amortization	2,677	2,812	135	2,712	35	(100)
38	Return	2,087	2,300	213	2,253	167	(46)
39	Retail Revenue Requirement	\$ 8,518	\$ 9,520	\$ 1,003	\$ 9,102	\$ 585	\$ (418)

Note (1): These amounts include adopted revenues from PG&E's 2017 GRC Decision 17-05-013, adjusted for the Tax Cuts and Job Act of 2017. Also included are:

General Note: Columns and rows may not add due to rounding.

<sup>-</sup> The Diablo Canyon Seismic Studies Long Term Seismic Program (LTSP) expenses,
- Residential Rate Reform expenses for Time of Use (TOU) Default Pilots Default TOU Rates, Marketing, Education and Outreach, and implementation of other requirements required by D.15-07-001 and R.12-06-013 and related proceedings,
- Natural Gas Leak Abatement Program Gas Distribution expenses and capital costs, pursuant to CPUC Decision 17-06-015 (Ordering Paragraph 12),
- Mobile Home Park to and beyond the meter capital costs recorded through 12/31/17, pursuant to CPUC Decision 14-03-021 (Ordering Paragraph 8),

## APPENDIX B

## PACIFIC GAS AND ELECTRIC COMPANY

## 2020 GENERAL RATE CASE

COMPARISON EXHIBIT WITH SETTLEMENT AMOUNTS, PURSUANT TO RULE 12.1(a) COST SUMMARY BY LINE OF BUSINESS AND COMPANYWIDE EXPENSES (in thousands of nominal dollars)

Expense

Line No.	Exhibit	PG&E Forecast (w/out Labor Escalation Adj)	(1	PG&E Forecast with Labor Escalation Adj)	Cal Adv	F	TURN Reduction		Settlement Reduction	s	ettlement
1	3 Gas	\$ 374,490	\$	374,080	(24,915)	_	(20,363)	_		-	369,080
2	4 Electric	\$ 1,026,708	\$	1,026,247	\$ (124,881)	\$	(178,280)	\$	(59,338)	\$	966,909
3	5 Energy Supply	\$ 600,436	\$	599,853	\$ (14,855)	\$	(5,694)	\$	(4,000)	\$	595,853
4	6 Customer	\$ 312,537	\$	312,489	\$ (25,493)	\$	(6,506)	\$	(35,000)	\$	277,489
5	7 Shared Services/IT	\$ 557,307	\$	557,240	\$ (34,747)	\$	(3,589)	\$	(12,510)	\$	544,730
6	Total	\$ 2,871,478	\$	2,869,909	\$ (224,892)	\$	(214,431)	\$	(115,848)	\$	2,754,061

**A&G Department Costs**  

Organization	,	PG&E Forecast w/out Labor Escalation Adj)	Fore (with Esca	&E ecast Labor lation dj)	Cal Adv eduction	R	TURN eduction	ettlement eduction	Se	ettlement
8 Human Resources	\$	77,326	\$	77,299	\$ (288)	\$	-	\$ (1,000)	\$	76,096
9 Finance	\$	62,095	\$	62,078	\$ -	\$	-	\$ (8,997)	\$	51,196
9 Risk and Audit	\$	11,463	\$	11,462	\$ -	\$	-	\$ -	\$	11,462
9 Compliance & Ethics	\$	7,783	\$	7,782	\$ (266)	\$	-	\$ -	\$	7,782
9 Regulatory Affairs	\$	15,627	\$	15,625	\$ -	\$	-	\$ (200)	\$	15,385
9 Law	\$	48,657	\$	48,655	\$ -	\$	-	\$ -	\$	48,655
9 Executive Offices and Corporate Secretary	\$	6,220	\$	6,219	\$ -	\$	-	\$ -	\$	6,219
9 Corporate Affairs	\$	25,233	\$	25,232	\$ -	\$	-	\$ (300)	\$	24,871
8 Human Resources - IT only	\$	2,059	\$	2,059	\$ -	\$	-	\$ -	\$	2,059
9 Corporate Services - IT only	\$	2,436	\$	2,436	\$ -	\$	-	\$ -	\$	2,436
Total	\$	258,898	\$ 2	58,848	\$ (553)	\$	-	\$ (10,497)	\$	246,160

**Capital Expenditures** 

	PG&E			S	ettlement		
Exhibit	Forecast	Cal Adv	TURN	F	Reduction	S	ettlement
3 Gas	\$ 929,401	\$ 929,401	\$ 968,837	\$	-	\$	929,401
4 Electric	\$ 1,910,748	\$ 1,910,748	\$ 1,662,373	\$	-	\$	1,910,748
5 Energy Supply	\$ 372,523	\$ 372,523	\$ 416,472	\$	-	\$	372,523
6 Customer	\$ 155,454	\$ 155,454	\$ 142,905	\$	-	\$	155,454
7 Shared Services/IT	\$ 539,843	\$ 539,843	\$ 543,951	\$	-	\$	539,843
8 Human Resources	\$ 4,509	\$ 4,509	\$ 5,377	\$	-	\$	4,509
9 A&G	\$ 5,335	\$ 5,335	\$ 6,867	\$	-	\$	5,335
Total	\$ 3,917,814	\$ 3,917,814	\$ 3,746,783	\$		\$	3,917,814

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Capital Expenditures

	PG&E			5	Settlement		
Exhibit	Forecast	Cal Adv	TURN	F	Reduction	S	ettlement
3 Gas	\$ 933,188	\$ 930,693	\$ 928,124	\$	-	\$	933,188
4 Electric	\$ 1,958,574	\$ 1,549,620	\$ 1,758,065	\$	-	\$	1,958,574
5 Energy Supply	\$ 372,518	\$ 372,518	\$ 347,712	\$	-	\$	372,518
6 Customer	\$ 139,327	\$ 141,391	\$ 139,328	\$	-	\$	139,327
7 Shared Services/IT	\$ 426,327	\$ 314,541	\$ 388,402	\$	-	\$	426,327
8 Human Resources	\$ 1,772	\$ 1,772	\$ 1,772	\$	-	\$	1,772
9 A&G	\$ 8,530	\$ 8,530	\$ 8,530	\$	-	\$	8,530
Total	\$ 3,840,236	\$ 3,319,063	\$ 3,571,932	\$	-	\$	3,840,236

**Capital Expenditures** 

48						
40		PG&E			Settlement	
49	Exhibit	Forecast	Cal Adv	TURN	Reduction	Settlement
50	3 Gas	\$ 1,022,273	\$ 936,329	\$ 927,964	\$ -	\$ 1,022,273
51	4 Electric	\$ 2,233,862	\$ 1,542,139	\$ 2,003,551	\$ -	\$ 2,233,862
52	5 Energy Supply	\$ 287,988	\$ 287,988	\$ 288,992	\$ -	\$ 287,988
53	6 Customer	\$ 140,225	\$ 141,741	\$ 136,152	\$ -	\$ 140,225
54	7 Shared Services/IT	\$ 434,997	\$ 324,764	\$ 403,827	\$ -	\$ 434,997
55	8 Human Resources	\$ 2,413	\$ 2,413	\$ 2,413	\$ -	\$ 2,413
56	9 A&G	\$ 8,322	\$ 8,322	\$ 8,322	\$ -	\$ 8,322
57	Total	\$ 4,130,081	\$ 3,243,697	\$ 3,771,220	\$ -	\$ 4,130,081
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## APPENDIX B

## PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE

## COMPARISON EXHIBIT WITH SETTLEMENT AMOUNTS, PURSUANT TO RULE 12.1(a) COST SUMMARY BY LINE OF BUSINESS AND COMPANYWIDE EXPENSES

(in thousands of nominal dollars)

Companywide Expense Detail

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2020

67	Companywide Expense	(w/	PG&E Forecast Yout Labor scalation Adj)	(\	PG&E Forecast with Labor Escalation Adj)	ı	Cal Adv Reduction	ı	TURN Reduction	_	Settlement Reduction	Se	ettlement
68	DOT Drug Testing	\$	635	\$	635	\$	-	\$	-	\$	-	\$	635
69	Employee Assistance Program	\$	2,158	\$	2,158	\$	-	\$	-	\$	-	\$	2,158
70	Employee Assistance Program (Corp)	\$	1	\$	-	\$	-	\$	-	\$	-	\$	-
71	Wellness Program (Utility)	\$	9,270	\$	9,270	\$	-	\$	-	\$	-	\$	9,270
72	Wellness Program (Corp)	\$	6	\$	8	\$	-	\$	-	\$	-	\$	8
73	Long Term Disability	\$	30,808	\$	30,808	\$		\$	-	\$	-	\$	30,808
74	LTD & STD (Pay-As-You-Go) & Leave Admin	\$	4,479	\$	4,479	\$		\$	-	\$	-	\$	4,479
75	Workers Compensation	\$	49,800	\$	49,800	\$		\$	-	\$	-	\$	49,800
76	LTD and STD Insurance Plan (Corp)	\$	39	\$	39	\$		\$	-	\$	-	\$	39
77	PFL and STD Adjustment	\$	(16,583)		(16,582)	\$		\$	-	\$	-	\$	(16,582)
78	Workforce Transition Program	\$	18,822	\$	18,820	\$		\$	-	\$	-	\$	18,820
79	SRSP (Utility)	\$	474	\$	474	\$			-	\$	-	\$	474
80	DCESRP (Utility)	\$	-	\$	-	\$		\$	-	\$	-	\$	-
81	SRSP (Corp)	\$	15	\$	15	\$		\$	-	\$	-	\$	15
82	DCESRP (Corp)	\$	-	\$	-	\$		\$	-	\$	-	\$	-
83	Non-Qualified (Pay-As-You-Go) - Utility	\$	988	\$	988	\$			-	\$	-	\$	988
84	Non-Qualified (Pay-As-You-Go) - Corp	\$	1,696	\$	1,696	\$			-	\$	-	\$	1,696
85	STIP for Non-Executive (Utility)	\$	172,900	\$	172,883	\$	. , ,	\$	(108,118)	\$	(88,000)	\$	84,883
86	STIP for Non-Executive (Corp)	\$	495	\$	495	\$		\$	(309)	\$	-	\$	495
87	Officer Compensation Removal (Utility)	\$	(14,369)		(14,368)			\$	-	\$	-	\$	(14,368)
88	Officer Compensation Removal (Corp)	\$	(4,227)	_	(4,227)	\$		\$	-	\$	-	\$	(4,227)
89	Employee Health Care Contributions (Utility)	\$	(38,155)	\$	(38,155)	\$	-	\$	-	\$	-	\$	(38,155)
90	Employee Health Care Contributions (Corp)	\$	(26)		(26)	\$		\$	-	\$	-	\$	(26)
91	Employee Relocation Program (Utility)	\$	5,918	\$	5,918	\$	247	\$	-	\$	-	\$	5,918
92	Employee Relocation Program (Corp)	\$	-	\$	-	\$		\$	-	\$	-	\$	-
93	Adoption Reimbursement	\$	12	\$	12	\$	(12)	\$	-	\$	-	\$	12
94	Dental Plans (Utility)	\$	35,054	\$	35,054	\$	-	\$	-	\$	-	\$	35,054
95	Dental Plans (Corp)	\$	24	\$	24	\$	-	\$	-	\$	-	\$	24
96	Medical (Utility)	\$	494,856	\$	494,856	\$	-	\$	-	\$	(1,973)	\$	492,883
97	Medical (Corp)	\$	339	\$	339	\$	-	\$	-	\$	-	\$	339
98	Post Retirement Life (Pay-As-You-Go) - Utility	\$	3,879	\$	3,879	\$	-	\$	-	\$	-	\$	3,879
99	Post Retirement Life (Pay-As-You-Go) - Corp	\$	4	\$	4	\$	-	\$	-	\$	-	\$	4
100	Post Retirement Medical (Pay-As-You-Go) - Utility	\$	833	\$	833	\$		\$	-	\$	-	\$	833
101	Post Retirement Medical (Pay-As-You-Go) - Corp	\$	1	\$	1	\$	-	\$	-	\$	-	\$	1
102	Post Retirement Pension (Pay-As-You-Go) - Utility	\$	305	\$	305	\$	-	\$	-	\$	-	\$	305
103	Post Retirement Pension (Pay-As-You-Go) - Corp	\$	0	\$	0	\$	-	\$	-	\$	-	\$	0
104	Post Retirement Trust Contributions - Medical and Life (Utility)	\$	14,746	\$	14,746	\$	-	\$	-	\$	-	\$	14,746
105 106	Post Retirement Trust Contributions - Medical and Life (Corp)	\$	71 114,828	\$	71 114,828	\$		\$	-	\$	-	\$	71 114,828
	Retirement Savings Plan (Utility) Retirement Savings Plan (Corp)								-		-	\$	
107		\$	138	\$	138 872	\$		\$	-	\$	-	\$	138 872
108	Service Awards (Utility) Vision Plans (Utility)	\$	872	\$		_	\ /	_	-	\$	-	\$	
109 110	Vision Plans (Corp)	\$	3,425	\$	3,425	\$		\$	-	\$	-	\$	3,425
111	Emergency Childcare		2	_	2	_		\$	-	_	-	\$	2
	Group Life Insurance Plan (Utility)	\$	- 040	\$	- 040	\$			-	\$	-	\$	- 040
112	Group Life Insurance Plan (Ounty)  Group Life Insurance Plan (Corp)		616	_	616	\$		\$	-	\$	-	\$	616
113		\$	0 000	\$	0	\$		\$	-	\$	-	\$	0 000
114	Tuition Refund Program (Utility & Corp)	\$	3,390		3,390			\$		\$	-	\$	3,390
115	Bank Fees (Utility)	\$	5,492	_				_	(400.005)	\$	(00.470)	\$	5,492
116	General Liability Insurance and Miscellaneous (Utility)	\$	356,611	\$	356,611	\$		\$	(190,365)	\$	(60,173)	\$	296,438
117	General Liability Insurance and Miscellaneous (Corp)	\$	347	\$	347			\$	-	\$	-	\$	347
118	Directors and Officers Liability Insurance (Utility)	\$	1,996	\$	1,996			\$	-	\$	-	\$	1,996
119	Directors and Officers Liability Insurance (Corp)	\$	616	\$	616			\$	-	\$	-	\$	616
120	Nuclear Liability Insurance	\$	1,633	\$	1,633	_		\$	-	\$	-	\$	1,633
121	Nuclear Property Insurance	\$	1,887	\$	1,887	_		\$	-	\$	-	\$	1,887
122	Property Insurance (Utility)	\$	22,704		22,704			\$	-	\$	-	\$	22,704
123	Property Insurance (Corp)	\$	21	\$	21	\$		\$	-	\$	-	\$	21
124	Litigation Settlements and Judgments	\$	20,641	\$	20,641	\$		\$	-	\$	-	\$	20,641
125	Third Party Claims	\$	17,342					\$	-	\$	-	\$	17,342
	Director Fees (Corp)	\$	1,897	\$	1,897	\$	-	\$	-	\$	-	\$	1,897
126 129	Total	1	1,329,725	\$					(298,792)	_		_	1,179,563

Companywide Expense Summary

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## APPENDIX B

## PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE

## COMPARISON EXHIBIT WITH SETTLEMENT AMOUNTS, PURSUANT TO RULE 12.1(a) COST SUMMARY BY LINE OF BUSINESS AND COMPANYWIDE EXPENSES (in thousands of nominal dollars)

Companywide Expense	PG&E Forecast (w/out Labor Escalation Adj)	PG&E Forecast (with Labor Escalation Adj)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement
Shared Services/IT	80,613	80,614	0	0	0	80,614
Human Resources	817,925	817,907	(141,443)	(108,427)	(89,973)	727,935
A&G	431,187	431,187	(750)	(190,365)	(60,173)	371,014
Total	\$ 1,329,725	\$ 1,329,709	\$ (142,193)	\$ (298,792)	\$ (150,146)	\$ 1,179,563

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE TEST YEAR 2020 - SUMMARY OF OPERATIONS AND MAINTENANCE EXPENSES BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION, ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES AND INFORMATION TECHNOLOGY FINAL POSITIONS (In Thousands of 2020 Dollars)

			PG&E (v	//out	PG&E					
			Labo		(with Labor				Settlement	
			Escalat		Escalation				Amount (with	
Line			Adjustm		Adjustment)	Cal Adv	TURN	Settlement	Labor Escalation	Settlement Notes
No.	MWC	Major Work Category	(B)	- 1 I	(A)(B)	Reduction	Reduction	Reduction (C)	Adjustment)	(D)
Gas D	istribution	1								
1	EX	G Dist Meter Protection	13,	238	13,222	(6,180)	(7,515)	(5,000)	8,222	Reduction of \$5M for Gas Distribution Meter Protection
2	FI	G Dist Corrective Maint	2,	669	2,666	0	-		2,666	Adopts PG&E's forecast
3	JQ	G Dist Integrity Mgt (Non Bal)	39,	076	39,063	(6,358)	(12,848)		39,063	Adopts PG&E's forecast
4	FH	G Dist Preventive Maint	3,	165	3,161	(1,664)	-		3,161	Adopts PG&E's forecast
5	GM	Manage Energy Efficiency-NonBA	3,	776	3,774	-	-		3,774	Adopts PG&E's forecast
6	DD	Provide Field Service	43,	646	43,572		-		43,572	Adopts PG&E's forecast
7	DF	G&E T&D Locate and Mark	44,	013	43,953	402	-		43,953	Adopts PG&E's forecast
8	FH	G Dist Preventive Maint	17,	077	17,056		-		17,056	Adopts PG&E's forecast
9	FI	G Dist Corrective Maint	10,	420	10,410		-		10,410	Adopts PG&E's forecast
10	HY	Change/Maint Used Gas Meters	1,	828	1,828		-	-	1,828	Adopts PG&E's forecast
11	JQ	G Dist Integrity Mgt (Non Bal)	2,	480	2,480		-		2,480	Adopts PG&E's forecast
12	DG	G Dist Cathodic Protection	20,	193	20,171	(6,500)			20,171	Adopts PG&E's forecast
13	FH	G Dist Preventive Maint	2,	261	2,259	- 1	-		2,259	Adopts PG&E's forecast
14	FI	G Dist Corrective Maint	5,	013	5,008		-		5,008	Adopts PG&E's forecast
15	DE	G Dist Leak Survey	24,	356	24,329				24,329	Adopts PG&E's forecast
16	FI	G Dist Corrective Maint	42,	212	42,167	-	-		42,167	Adopts PG&E's forecast
17	FG	G Dist Operate System	8,	999	8,987		-	-	8,987	Adopts PG&E's forecast
18	GG	Gas Trans & Dist Sys Modeling	6,	275	6,265		-		6,265	Adopts PG&E's forecast
19	LK	G Dist WRO - Maintenance	5,	951	5,946		-	-	5,946	Adopts PG&E's forecast
20	AB	Misc Expense	17,	286	17,278		-	-	17,278	Adopts PG&E's forecast
21	DN	Develop & Provide Trainng	4,	796	4,796	-	-		4,796	Adopts PG&E's forecast
22	GF	Gas Trans & Dist Sys Mapping	4,	276	4,269		-	-	4,269	Adopts PG&E's forecast
23	GZ	R&D Non-Balancing Account	3,	405	3,403		-		3,403	Adopts PG&E's forecast
24	JV	Cal Adv	N 12,	558	12,553		-	-	12,553	Adopts PG&E's forecast
25	OM	Operational Management	17,	050	17,024	(1,969)	-		17,024	Adopts PG&E's forecast
26	os	Operational Support	18,	471	18,442	(2,647)			18,442	Adopts PG&E's forecast
		Total Gas Distribution		490	374,080	(24,915)	(20,363)	(5,000)	369,080	
						1		1 1		
Electri	c Distribu	tion								
27	AB	Misc Expense	48.	762	48,760	(36,644)			48,760	Adopts PG&E's forecast
28	BH	E Dist Routine Emergency	57,		57,276	· - 'l			57,276	Adopts PG&E's forecast
29	IF	E Dist Major Emergency	33,		33,743				33,743	Adopts PG&E's forecast
30	BA	E Dist Operate System		380	21,344				21,344	Adopts PG&E's forecast
31	DD	Provide Field Service		415	20,381				20,381	Adopts PG&E's forecast
32	HG	Elec Trans Ops Engr & Tech		673	1,672				1,672	Adopts PG&E's forecast
33	BF	Cal Adv		124	33,084				33,084	Adopts PG&E's forecast
34	BK	Maint Other Equip		664	1,662				1,662	Adopts PG&E's forecast
35	KA	E Dist Maint OH General		482	32,449				32,449	Adopts PG&E's forecast
36	KB	E Dist Maint UG		547	12,537				12,537	Adopts PG&E's forecast
37	KC	E Dist Maint Network		030	4,025				4,025	Adopts PG&E's forecast
38	HN	E Dist Tree Trim Bal Acct	607		607,351	(71,694)	(169,979)	(59,338)	548,013	Reduction of \$60M for Vegetation Management
39	GA	E T&D Maint OH Poles		588	13,585	- /	- '	-	13,585	Adopts PG&E's forecast
40	HX	E T&D Automation & Protection		050	2,048				2,048	Adopts PG&E's forecast
41	GC	E Dist Subst O&M		158	29,125	(2,200)			29,125	Adopts PG&E's forecast
42		E Dist Planning & Ops Engineer	17,		16,974	(3,011)			16,974	
43	JV	Maintain IT Apps & Infra		347	4,345	- '			4,345	Adopts PG&E's forecast
44	EV	Manage Service Inquiries		626	12,625				12,625	Adopts PG&E's forecast
45	EW	Cal Adv		877	8,859				8,859	Adopts PG&E's forecast
46	AB	Misc Expense		717	17,717	(2,430)			17,717	
47	GE	E Dist Mapping		903	5,899	(2,769)			5,899	Adopts PG&E's forecast
48	IS	Bill Customers		088	1,088	(=,:==)			1,088	Adopts PG&E's forecast
49	OM	Operational Management		228	7,217				7,217	Adopts PG&E's forecast
50	os	Operational Support		338	22,305				22,305	Adopts PG&E's forecast
51	HG	Elec Trans Ops Engr & Tech		276	9,275	(5,834)	(8,300)		9,275	Adopts PG&E's forecast
52	JV	Maintain IT Apps & Infra		902	901	(300)	(0,000)		901	Adopts PG&E's forecast
	• •	Total Electric Distribution	1,026		1,026,247	(124,881)	(178,280)	(59,338)	966,909	, taopia i daz a loradasi
		Total Elocato Blott Batton	.,020	,	1,020,211	(121,001)	(110,200)	(00,000)	000,000	
Energy	Supply									
53	AB	Misc Expense	14	711	14,700				14,700	Adopts PG&E's forecast
54	AK	Manage Environmental Oper		946	1,946	1 1	1 1	1 1	1,946	Adopts PG&E's forecast
55	BP	Manage DCPP Business		069	14,064				14,064	Adopts PG&E's forecast
56	BQ	DCPP Support Services		894	47,828				47,828	Adopts PG&E's forecast
57	BR	Operate DCPP Plant		709	85,587		1 1		85,587	Adopts PG&E's forecast
58	BS	Maintain DCPP Plant Assets	103,		103,526	1 1			103,526	Adopts PG&E's forecast
59	BT	Nuclear Generation Fees	15,		15,286				15,286	Adopts PG&E's forecast
60		Maintain DCPP Plant Configurtn		550	42,503				42,503	Adopts PG&E's forecast
61	EO	Provide Nuclear Support	72,	61	61		1 1		42,503	Adopts PG&E's forecast
62		Manage Var Bal Acct Processes	5	558	5,555				5,555	Adopts PG&E's forecast
63		Operational Management		952	7,940				7,940	Adopts PG&E's forecast
64	OS	Operational Support		365	18,334				18,334	Adopts PG&E's forecast
65		Misc Expense		308	6,303	(1,767)			6,303	Adopts PG&E's forecast  Adopts PG&E's forecast
66	AK	Manage Environmental Oper		015	1,013	(1,707)			1,013	
67	AX	Maint Resv		707	23,691				23,691	Adopts PG&E's forecast  Adopts PG&E's forecast
68	AX	Habitat and Species Protection		137	23,691				23,091	Adopts PG&E's forecast
69		Manage Property & Bldgs		988	986				986	Adopts PG&E's forecast
70		Implement Environment Projects							53	Adopts PG&E's forecast
70 71	IG	Manage Var Bal Acct Processes	F	53 257	53 5,251	(4,874)			5,251	
						(4,074)				Adopts PG&E's forecast Adopts PG&E's forecast
72		Operate Hydro Generation		844	30,807				30,807	
73 74	KH	Maint Hydro Generating Equip	21,		21,395				21,395	Adopts PG&E's forecast
74	KI	Maint Hydro Bldg		861	8,856	(0.507)	(000)		8,856	Adopts PG&E's forecast
75 76		License Compliance Hydro Gen		633	36,622	(3,527)	(802)		36,622	Adopts PG&E's forecast
76		Operational Management		303	3,298	/			3,298	Adopts PG&E's forecast
77	os	Operational Support	6,	213	6,205	(1,607)			6,205	Adopts PG&E's forecast
78		Misc Expense		55	55				55	Adopts PG&E's forecast
79		Manage Environmental Oper		628	2,627				2,627	Adopts PG&E's forecast
80	KK	Operate Fossil Generation		846	12,834	(897)	(897)		12,834	Adopts PG&E's forecast
81	KL	Maint Fossil Generating Equip		809	30,785		(1,600)		30,785	Adopts PG&E's forecast
82		Maint Fossil Bldg		931	2,931	(623)	(623)	-	2,931	Adopts PG&E's forecast
83		Operate Alternative Gen		827	826			-	826	Adopts PG&E's forecast
84	KR	Maint AltGen Generating Equip		322	3,322	(1,166)	(1,522)		3,322	Adopts PG&E's forecast
85		Maint AltGen Bldg		505	505				505	Adopts PG&E's forecast
86	OM	Operational Management		273	273			-	273	Adopts PG&E's forecast
87	os	Operational Support	1,	063	1,061	(395)			1,061	Adopts PG&E's forecast

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE TEST YEAR 2020 - SUMMARY OF OPERATIONS AND MAINTENANCE EXPENSES BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION, ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES AND INFORMATION TECHNOLOGY FINAL POSITIONS (In Thousands of 2020 Dollars)

		1	PG&E (w/out	PG&E	_	-			
			Labor	(with Labor				Settlement	
			Escalation	Escalation				Amount (with	
Line			Adjustment)	Adjustment)	Cal Adv	TURN	Settlement	Labor Escalation	Settlement Notes
No.	MWC	Major Work Category	(B)	(A)(B)	Reduction	Reduction	Reduction (C)	Adjustment)	(D)
88	AB	Misc Expense	541	541	- 1	-	(53)	488	Reduction of \$4M for Energy Policy & Procurement
89	CT	Acq & Manage Elect Supply	25,787	25,785	0	-	(2,540)	23,244	Reduction of \$4M for Energy Policy & Procurement
90	CV	Acq & Manage Gas Supply	2,318	2,314	-	-	(228)	2,086	Reduction of \$4M for Energy Policy & Procurement
91	CY	Manage Electric Grid Ops	11,960	11,944	-	-	(1,178)	10,765	Reduction of \$4M for Energy Policy & Procurement
92	JV	Maintain IT Apps & Infra	2,104	2,103		(249)		2,103	Adopts PG&E's forecast
		Total Energy Supply	600,436	599,853	(14,855)	(5,694)	(4,000)	595,853	
	_								
	mer Care								A A DOOR A
93		Manage Customer Inquiries	928	928	-	-		928	Adopts PG&E's forecast
94	EL	Develop New Revenue	24,628	24,621	-	-		24,621	Adopts PG&E's forecast
									Reduction of \$175,000 for AB 802 Benchmarking per stipulation
05	E7	Managa Var Cust Cara Brassassa	4 622	4 622	175	(120)		4 622	between TURN and PG&E, reflected in "PG&E" columns in this
95 96	EZ FK	Manage Var Cust Care Processes Retain & Grow Customers	4,632 878	4,632 878	175 (878)	(139) (878)		4,632 878	table Adopts PG&E's forecast
97	GM	Manage Energy Efficiency-NonBA	699	699	(070)	(0/0)		699	Adopts PG&E's forecast
98	IV	Provide Account Services	17,162	17,161				17,161	Adopts PG&E's forecast
50		1 TOVIGE ACCOUNT OCTAICES	17,102	17,101				17,101	Reduction of \$1.5M for Non-Residential Rates implementation per
									stipulation between TURN and PG&E, reflected in "PG&E" columns
									in this table. Reduction of \$31M for Customer Care Rate Reform
99	EZ	Manage Var Cust Care Processes	48,953	48,950	(29,383)	(1,900)	(31,000)	17,951	and Statewide Marketing
100		Manage Energy Efficiency-NonBA	7,935	7,935	0	(1,000)	(01,000)	7,935	Adopts PG&E's forecast
101	DK	Manage Customer Inquiries	57,682	57,677		(.,)		57,677	Adopts PG&E's forecast
102		Bill Customers	260	260		_		260	Adopts PG&E's forecast
									Reduction of \$2.3M for Salesforce Ph 2&3 2020 expense per
									stipulation between TURN and PG&E, reflected in "PG&E" columns
103	JV	Maintain IT Apps & Infra	3,746	3,746	2,254	(489)		3,746	in this table
104	DK	Manage Customer Inquiries	1,888	1,888	(3)	-		1,888	Adopts PG&E's forecast
105		Manage Var Cust Care Processes	6,689	6,689	(16)	-		6,689	Adopts PG&E's forecast
106		Collect Revenue	10,727	10,727	(17)	-		10,727	Adopts PG&E's forecast
107	AR	Read & Investigate Meters	9,985	9,984	2 1	(2,100)		9,984	Adopts PG&E's forecast
108	DD	Provide Field Service	688	687	-	- 1		687	Adopts PG&E's forecast
109	EY	Change/Maint Used Elec Meter	8,812	8,800	-	-		8,800	Adopts PG&E's forecast
110	EZ	Manage Var Cust Care Processes	220	220	-	-		220	Adopts PG&E's forecast
111	HY	Change/Maint Used Gas Meters	6,648	6,637	-	-		6,637	Adopts PG&E's forecast
112	IU	Collect Revenue	1,307	1,307	-	-		1,307	Adopts PG&E's forecast
113		Read & Investigate Meters	758	758	-	-		758	Adopts PG&E's forecast
114	EZ	Manage Var Cust Care Processes	2,075	2,075	-	-		2,075	Adopts PG&E's forecast
115		Bill Customers	54,645	54,642	2,374	-		54,642	Adopts PG&E's forecast
116		Manage Credit	15,239	15,238	-	-		15,238	Adopts PG&E's forecast
117	IU	Collect Revenue	10,253	10,252	-	-	(1,200)	9,052	Reduction of \$1.2M for Collect Revenue
118		Manage Var Cust Care Processes	7,860	7,859	-	-		7,859	Adopts PG&E's forecast
119		Operational Management	6,933	6,932	-	-	(2,800)	4,132	Reduction of \$2.8M for Operation Management
120	OS	Operational Support	308	308				308	Adopts PG&E's forecast
		Total Customer Care	312,537	312,489	(25,493)	(6,506)	(35,000)	277,489	
Charac	d Conside	es and Information Technology							
121		Misc Expense	0.000					9,827	Adopts PG&E's forecast
				9 827					
122	FL	Safety Engineering & OSHA Cmpl	9,828 17.428	9,827 17.427					
122 123		Safety Engineering & OSHA Cmpl Maintain IT Apps & Infra	17,428	17,427			-	17,427	Adopts PG&E's forecast Adopts PG&E's forecast
123	JV	Maintain IT Apps & Infra	17,428 188	17,427 188	:			17,427 188	Adopts PG&E's forecast
123 124	JV KX	Maintain IT Apps & Infra Prov Human Resource Svcs	17,428 188 5,807	17,427 188 5,806	(22.497)	-		17,427 188 5,806	Adopts PG&E's forecast Adopts PG&E's forecast
123 124 125	JV KX AB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense	17,428 188 5,807 86,195	17,427 188 5,806 86,170	(22,497)	- - -	:	17,427 188 5,806 86,170	Adopts PG&E's forecast Adopts PG&E's forecast Adopts PG&E's forecast
123 124	JV KX AB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business	17,428 188 5,807	17,427 188 5,806	- - - (22,497) -	- - - - (1,300)	- - - - -	17,427 188 5,806	Adopts PG&E's forecast
123 124 125 126	JV KX AB BP JV	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense	17,428 188 5,807 86,195 5,362	17,427 188 5,806 86,170 5,359	- - - (22,497) - -	- - -	- - - - - - -	17,427 188 5,806 86,170 5,359	Adopts PG&E's forecast Adopts PG&E's forecast Adopts PG&E's forecast
123 124 125 126 127	JV KX AB BP JV AB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra	17,428 188 5,807 86,195 5,362 16	17,427 188 5,806 86,170 5,359	(22,497) - (22,497) - - (400)	- - -	- - - - - - - -	17,427 188 5,806 86,170 5,359	Adopts PG&E's forecast
123 124 125 126 127 128	JV KX AB BP JV AB JL	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense	17,428 188 5,807 86,195 5,362 16 1,604	17,427 188 5,806 86,170 5,359 16 1,604		- - -		17,427 188 5,806 86,170 5,359 16 1,604	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131	JV KX AB BP JV AB JL JV OS	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36	(400)	- - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131	JV KX AB BP JV AB JL JV OS AB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891)	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890)	(400) - (4,848)	- - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132	JV KX AB BP JV AB JL JV OS AB BI	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004	(400) - (4,848) (1,749)	- - -		17,427 188 5,806 86,170 5,359 16 6,1,604 16,573 36 6,689 -65,890 4,004	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133	JV KX AB BP JV AB JL JV OS AB BI EP	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811	- (400) - (4,848) (1,749) (1,850)	- - -	- - - - - - - - - (4,814)	17,427 188 5,806 86,170 5,359 166 1,604 16,573 36 6,689 -65,890 4,004 106,997	Adopts PG&E's forecast Reduction of \$4M for Corporate Real Estate; (C)
123 124 125 126 127 128 129 130 131 132 133 134	JV KX AB BP JV AB JL JV OS AB EP JH	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement Real'Estate Strategy	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183	(400) - (4,848) (1,749) (1,850) (3,238)	- - -	- - - - - - - - - - - - - - - - - - -	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 4,004 106,997 8,183	Adopts PG&E's forecast Reduction of \$4M for Corporate Real Estate; (C) Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135	JV KX AB BP JV AB JL JV OS AB BI EP JH JV	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420	- (400) - (4,848) (1,749) (1,850)	- - - (1,300) - - - - - - -	- - - - - - - - (4,814)	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420	Adopts PG&E's forecast Reduction of \$4M for Corporate Real Estate; (C) Adopts PG&E's forecast Adopts PG&E's forecast Adopts PG&E's forecast Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136	JV KX AB BP JV AB JL JV OS AB BI EP JH JV AB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Maint Bright & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455	(400) - (4,848) (1,749) (1,850) (3,238)	- - - (1,300) - - - - - - -	(4,814)	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -55,990 4,004 106,997 8,183 1,420 1,455	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136	JV KX AB BP JV AB JL JV OS AB BI EP JH JV AB AK	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287	(400) - (4,848) (1,749) (1,850) (3,238)	- - - (1,300) - - - - - - -	(4.814)	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 4,004 106,997 8,183 1,420 1,455 8,287	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138	JV KX AB BP JV AB JL JV OS AB BI EP JH JV AB AK AY	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148	17,427 188 5,806 86,170 5,359 16 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148	(400) - (4,848) (1,749) (1,850) (3,238)	- - - (1,300) - - - - - - -	(4,814)	17,427 188 5,806 86,170 5,359 1,66 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148	Adopts PG&E's forecast Reduction of \$4M for Corporate Real Estate; (C) Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138	JV KX AB BP JV AB JL JV OS AB BI EP JH JV AB AK AY CR	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 1,485	(400) - (4,848) (1,749) (1,850) (3,238)	- - - (1,300) - - - - - - -	(4,814)	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140	JV KX AB BP JV AB JL JV OS AB BI EP JH JV AB AK AY CR ES	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699	Adopts PG&E's forecast Reduction of \$4M for Corporate Real Estate; (C) Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140	JV KX AB BP JV AB JIV OS AB BEP JH JV AR AY CR ES JE	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 6,699 3,462	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460	(400) - (4,848) (1,749) (1,850) (3,238)	- - - (1,300) - - - - - - -	(4.814)	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 140 141 141 142	JV KAB BP JV AB JL JV OS BI EP JV AB AY CR ES JE JK	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Environ Remed (Earning)	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,6890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 131 132 133 134 135 136 137 138 139 140 141 142 143	JV KXB BP JV AB JL JV OS AB IEP JH JV AB AK CR ES JE JV JV US US US US US US US US US US US US US	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16	17,427 188 5,806 86,170 5,359 16 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 166 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 142 143 144	JV KXB BP JV AB JL JV OSB BI EH JV AB AY CR ES JE JK JV KY	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bildgs Implement Real'Estate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage End Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Maintain IT Apps & Infra Prov Regulation Svcs	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -55,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 142 143 144 144 145	JV KAB BP JV B JL JV S AB B EP JH JV B AK A C ES J JK JV K M	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,455 2,911 16 16 16 16 16 16 16 16 16	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 221	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146 147	JV KXB BP JV AB JL JV OS AB BI EP JH JV AB AK AY CR ES JE JK JV KY OM OS	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Management	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 1465	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201	(400) - (4,848) (1,749) (1,850) (3,238)	- - (1,300) - - - - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 166 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 142 143 144 145 146 147	JV KAB BP JVB AB JL JVS AB BEP JH JN AB AAY CR EJE JK JVY OM OAB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement Real'Estate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,425 8,291 148 2,205 699 3,462 1,974 16 1,465 201 1,465 201 1,574 1,654 1,657 1,557	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 1,474 16 1,465 201 1,575 1,575	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 141 142 143 144 145 146 147 148	JV KAB BP JAB JL V OS AB II EP JI V AB KAY C ES JIE K JV Y OM OS A JV	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Management Operational Support Misc Expense Maintain IT Apps & Infra	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 427 15,576 2,650	17,427 188 5,806 86,170 5,359 16 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 22,650	(400) - (4,848) (1,749) (1,850) (3,238)	- - (1,300) - - - - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 166 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 166 1,465 201 427 15,575 2,650	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 142 143 144 145 146 147 148 148	JV KAB BP JAB JL VOS AB IEP JHV AB KAY CRS JE JK VYM OS AB JAB	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bildgs Implement Real'Estate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Misc Expense	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 1,574 1,655 1,974 1,665 201 1,455 201 1,574 1,655 1,657 1,557 1	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 16 1,465 201 427 15,575 2,650 (34,884)	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - - - - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -55,990 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884	Adopts PG&E's forecast
123 124 125 126 127 127 128 130 131 132 133 134 135 136 137 140 141 142 143 144 145 146 147 148 149 150	JV KAB BP VAB JL VOS AB IE PH JV AB KAY RESIJI KLVKY MOO AB JV AB JV	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 427 15,576 2,650 (34,886)	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 (34,884)	(400) - (4,848) (1,749) (1,850) (3,238)	- - (1,300) - - - - - - - - - - - - - - - - - -	-	17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884 286,478	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 142 143 144 145 146 147 148 149 150 151	JV KAB BP JV OS B BI P JH JV B AKY CR S BI JK V OMS AB JV OMS A	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Operational Management	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 1,465 201 1,465 201 1,420 1,465 201 201 201 201 201 201 201 201	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 4,27 1,575 201 4,27 1,575 2,650 (34,884) 29,474	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - - - - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884 286,478	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 140 141 142 143 144 145 146 147 148 149 150 151 152	JV KAB BP VAB JL VOSA BI ETH JV BAKY RESEJIK JVYY OM OAB JV BOOS	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement Real'Estate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Operational Management Operational Management Operational Management Operational Management Operational Management Operational Management	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 1,455 6,97 1,576 2,650	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 1,974 16 1,465 201 1,475 2,650 3,484 2,275 2,650 3,484 2,294,174 521 612	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - - - - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884 286,478 521 612	Adopts PG&E's forecast Reduction of \$6.5M for Information Technology; (C) Adopts PG&E's forecast Adopts PG&E's forecast Adopts PG&E's forecast Reduction of \$6.5M for Information Technology; (C) Adopts PG&E's forecast
123 124 125 126 127 127 130 131 132 133 134 135 136 137 140 141 142 143 144 145 146 147 148 150 151 152	JV KAB BP JAB JL V OS AB II EP H JV A AK AY CES JI K JV KY OM OS AB JV AB V OM OS AB JV AB V OM OS AB JV AB V OM OS JV	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Operational Management Operational TApps & Infra Misc Expense Maintain IT Apps & Infra Misc Expense	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 427 15,576 201 427 15,576 204,194 24,984 294,194 32,512	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 (34,884) 294,174 521 612 32,511	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - - - - -		17,427 188 5,806 86,170 5,359 166 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884 286,478 521 612 32,511	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146 147 148 149 150 151 152 153 153	JV KAB BP JN AB JI JN OS AB JH JN AB AK ACR ES JE JK JKY OM OS AB JV OS JV OS JV KZ	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bidgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Property & Bidgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Operational Management Operational Support Maintain IT Apps & Infra Prov Riskl/Security Svcs	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 1,974 1,455 201 1,455 201 1,455 201 1,455 201 1,465 201 2,650 (34,886) 294,194 609 32,512 609 32,512 15,055	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 148 14,655 201 14,974 15,575 2,650 (34,884) 294,174 612 32,511 15,055	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - - - - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 6,99 3,460 1,974 16 1,465 201 4,27 15,575 2,650 -34,884 286,478 521 612 32,511 15,055	Adopts PG&E's forecast
123 124 125 126 127 127 130 131 132 133 134 135 136 137 141 142 143 144 145 146 147 148 150 151 152	JV KAB BP JN AB JI JN OS AB JH JN AB AK ACR ES JE JK JKY OM OS AB JV OS JV OS JV KZ	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Operational Management Operational Support Maintain IT Apps & Infra Operational Management Operational Management Operational Management Operational Management Operational Management	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 427 15,576 2,650 (34,886) 294,194 521 609 32,512 15,055 1,469	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,455 201 427 15,575 2,650 (34,884) 294,174 521 612 32,511 15,055 1,469	(400) (4,848) (1,749) (1,850) (3,238) (165) 	- (1,300) - (1,300)	- (7,697)	17,427 188 5,806 86,170 5,359 61,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884 286,478 521 612 32,511 15,055	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146 147 148 149 150 151 152 153 153	JV KAB BP JN AB JI JN OS AB JH JN AB AK ACR ES JE JK JKY OM OS AB JV OS JV OS JV KZ	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bidgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Property & Bidgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Manage Environ Remed (Earning) Maintain IT Apps & Infra Prov Regulation Svcs Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Operational Management Operational Support Maintain IT Apps & Infra Prov Riskl/Security Svcs	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (65,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 1,974 1,455 201 1,455 201 1,455 201 1,455 201 1,465 201 2,650 (34,886) 294,194 609 32,512 609 32,512 15,055	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 148 14,655 201 14,974 15,575 2,650 (34,884) 294,174 612 32,511 15,055	(400) - (4,848) (1,749) (1,850) (3,238)	- (1,300) - - - - - - - - - - - - - - - - - -		17,427 188 5,806 86,170 5,359 16 1,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 6,99 3,460 1,974 16 1,465 201 4,27 15,575 2,650 -34,884 286,478 521 612 32,511 15,055	Adopts PG&E's forecast
123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 140 141 142 143 144 145 146 147 148 149 150 151 152 153 153	JV KAB BP JN AB JI JN OS AB JH JN AB AK ACR ES JE JK JKY OM OS AB JV OS JV OS JV KZ	Maintain IT Apps & Infra Prov Human Resource Svcs Misc Expense Manage DCPP Business Maintain IT Apps & Infra Misc Expense Procure Materials & Services Maintain IT Apps & Infra Operational Support Misc Expense Maint Buildings Manage Property & Bldgs Implement RealEstate Strategy Maintain IT Apps & Infra Misc Expense Manage Environmental Oper Habitat and Species Protection Mnge Waste Disp & Transp Implement Environment Projects Manage Land Services Operational Management Operational Support Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Misc Expense Maintain IT Apps & Infra Operational Management Operational Support Maintain IT Apps & Infra Operational Management Operational Management Operational Management Operational Management Operational Management	17,428 188 5,807 86,195 5,362 16 1,604 16,574 36 6,697 (55,891) 4,004 111,813 8,183 1,420 1,455 8,291 148 2,205 699 3,462 1,974 16 1,465 201 427 15,576 2,650 (34,886) 294,194 521 609 32,512 15,055 1,469	17,427 1888 5,806 86,170 5,359 16 1,604 16,573 36 6,689 (65,890) 4,004 111,811 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,455 201 427 15,575 2,650 (34,884) 294,174 521 612 32,511 15,055 1,469	(400) (4,848) (1,749) (1,850) (3,238) (165) 	- (1,300) - (1,300)	- (7,697)	17,427 188 5,806 86,170 5,359 61,604 16,573 36 6,689 -65,890 4,004 106,997 8,183 1,420 1,455 8,287 148 2,205 699 3,460 1,974 16 1,465 201 427 15,575 2,650 -34,884 286,478 521 612 32,511 15,055	Adopts PG&E's forecast

## Notes:

- Updated labor escalation rates to reflect ratified union agreements included in the Results of Operations (RO) model. This change is reflected in HE-312: Exhibit (PG&E-32), Joint Comparison Exhibit, Vol. II, Chapters 4 and 5. For additional information on the labor escalation rate chases, see HE-310: Exhibit (PG&E-33), Update Testimony. Includes forecast updates, concessions, errata and stipulations as filed in the Joint Comparison Exhibit (PG&E-32) on November 1, 2019. Settlement reduction includes A&G amounts adjusted to reflect total company; for revenue requirement purposes 83.09% is allocated to the GRC. Reduction amounts referenced represent revenue requirements

- (B) (C) (D)

PG&E Exh & Chapter	Issue	MWC	PG&E's	TURN's	PG&E and	Stipulation	Settlement	Notes
			Original	Proposed	TURN	Forecast	Forecast	
			Forecast	Reduction	Stipulation			
					Reduction			
Customer (PG&E-6 Ch2)	AB 802 Benchmarking	EZ	\$4,807,000	-\$314,000	-\$175,000	\$4,632,000	\$4,632,000	Reduction of \$175,000 for AB 802 Benchmarking in Stipulation
								Forecast (also reflected in PG&E's JCE forecast).
Customer (PG&E-6 Ch3)	Manage Var Cust Care	EZ	\$50,453,000	-\$3,400,000	-\$1,500,000	\$48,953,000	\$17,951,000	Reduction of \$1.5M for Non-Residential Rates implementation in
	Processes							Stipulation Forecast (also reflected in PG&E's JCE forecast). Additional
								reduction of \$31M for Customer Care Rate Reform and Statewide
								Marketing from Settlement Forecast.
Customer (PG&E-6 Ch4)	Maintain IT Apps &	JV	\$6,000,000	-\$2,743,000	-\$2,254,000	\$3,746,000	\$3,746,000	Reduction of \$2.3M for Salesforce Ph 2&3 2020 expense in Stipulation
	Infra							Forecast (also reflected in PG&E's JCE forecast).
Customer (PG&E-6 Ch4)	Build IT Apps & Infra	2F	\$8,241,000	-\$5,589,000	-\$1,515,000	\$6,726,000	\$6,726,000	Reduction of \$1.5M for Salesforce Ph 2&3 2020 capital per in
								Stipulation Forecast (also reflected in PG&E's JCE forecast).

## APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE SUMMARY OF ADMINISTRATIVE AND GENERAL EXPENSES - TEST YEAR 2020 CORPORATE SERVICES ORGANIZATION AND COMPANYWIDE EXPENSES FINAL POSITIONS (In Thousands of Nominal Dollars)

					Ţ	otal Company	Gross Amo	ınt		GRC Net Am	nount (83.09%	of Total Company)	
Line No. 1 2 3 4 5 6 7 8 10 11 12	Exhibit 8 9 9 9 9 9 9 9 9 10 10	2 3 4 5 6 7 8 7	Corporate Services Organization  Human Resources Finance Risk and Audit Compliance & Ethics Regulatory Affairs Law Executive Offices and Corporate Secretary Corporate Affairs Corporate Service Capitalization - Labor Corporate Service Capitalization - M&S Total Corporate Service Capitalization - MS	PG&E (w/out Labor Escalation Adjustment) (B) 77.326 62,095 11,463 7,783 15,627 48,657 6,220 25,233	PG&E (with Labor Escalation Adjustment) (A)(B) 77.299 62,078 11,462 7,782 15,625 48,655 6,219 25,232	Cal Adv Reduction (288) - - (266) - - - - (553)	TURN Reduction	Settlement Reduction (1,203) (10,883) - - (241) - (361) (12,688)	Settlement Amount (with Labor Escalation Adjustment) 76,096 51,196 11,462 7,782 15,385 48,655 6,219 24,871	PG&E (w/out Labor Escalation Adjustment) (B) 64,253 51,597 9,525 6,467 12,985 40,431 5,168 20,967 (17,226) (574) 193,594	Settlement Reduction (1,000) (8,997) - - (200) - - (300) - (10,497)	Settlement Amount (with Labor Escalation Adjustment) 63,253 42,600 9,525 6,467 12,785 40,431 5,168 20,667 (17,226) (574) 183,097	Settlement Notes (C) GRC RRQ Reduction of \$1M for oustomer affordability GRC RRQ Reduction of \$9M for general customer affordability Adopts PG&E's forecast GRC RRQ Reduction of \$0.2M for general customer affordability Adopts PG&E's forecast
Line				PG&E (w/out Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment)	Cal Adv	TURN	Settlement	Settlement Amount (with Labor Escalation	PG&E (w/out Labor Escalation Adjustment)	Settlement	Settlement Amount (with Labor Escalation	
No.	8	Chapter Various	IT Expense Human Resources	(B) 2,059	(A)(B) 2,059	Reduction -	Reduction -	Reduction	Adjustment) 2,059	(B) 1,711	Reduction 0	Adjustment) 1,711	Settlement Notes  Adopts PG&E's forecast
14 15 16 17 18 19 20 22	9 9 9 9 9	3 4 5 6 7	Finance Risk and Audit Compilance & Ethics Regulatory Affairs Law Executive Offices and Corporate Secretary Corporate Affairs Total IT Expense	1,211 249 475 396 4 - 101 4,495	1,211 249 475 396 4 - 101 4,495	-	- - - - - -	-	1,211 249 475 396 4 - 101 4,495	1,006 207 395 329 3 - 84 3,735	0 0 0 0 0	1,006 207 395 329 3 - 84 3,735	Adopts PG&E's forecast
Line No.	Exhibit	Chapter	Corporate Services Organization incl. IT	PG&E (w/out Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	PG&E (w/out Labor Escalation Adjustment)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
23 24	8 9	Various	Human Resources Cal Adv	79,385 T 63,306	79,358 63,289	(288)	-	(1,203) (10,883)	78,155 52,407	65,964 52,604	(1,000) (8,997)	64,964 43,607	GRC RRQ Reduction of \$1M for customer affordability GRC RRQ Reduction of \$9M for general customer affordability
24 25 26 27 28 29 30 32 33 34	9 9 9 9 9	3 4 5 6 7 8	Car Ard Audit Compliance & Ethics Regulatory Affairs Law Executive Offices and Corporate Secretary Corporate Affairs Corporate Service Capitalization - Labor Corporate Service Capitalization - M&S  Total IT Expense	11,712 8,258 16,023 48,661 6,220 25,334	11,711 8,257 16,021 48,659 6,219 25,333	(266)	-	(241) - (361)	11,711 8,257 15,780 48,659 6,219 24,972	9,732 6,862 13,314 40,434 5,168 21,051 (17,226) (574)	(200) - (200) - (300) - - (10,497)	43,007 9,732 6,862 13,114 40,434 5,168 20,751 (13,491) (574) 190,567	GRC, NRAI Reduction of sym for general customer altoricating Adopts PG&E's forecast Adopts PG&E's forecast GRC RRA Reduction of \$0.2M for general customer affordability Adopts PG&E's forecast Adopts PG&E's forecast GRC RRA Reduction of \$0.3M for general customer affordability Adopts PG&E's forecast GRC RRA Reduction of \$0.3M for general customer affordability Adopts PG&E's forecast Adopts PG&E's forecast
34			Total II Expense	250,050	250,040	(553)		(12,000)	240,100	197,329	(10,497)	190,367	
32	7		Cal Adv  DOT Drug Testing	PG&E (w/out Labor Escalation Adjustment) T (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	PG&E (w/out Labor Escalation Adjustment) (B)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes Adopts PG&E's forecast
33 34	7		Employee Assistance Program Employee Assistance Program (Corp)	2,158	2,158	1	-		2,158	934		934	Adopts PG&E's forecast Adopts PG&E's forecast
35 36	7 7	1	Wellness Program (Utility) Wellness Program (Corp)	9,270	9,270		-		9,270	4,011 5		4,011 5	Adopts PG&E's forecast Adopts PG&E's forecast
37 38	7	1A	Long Term Disability LTD & STD (Pay-As-You-Go) & Leave Admin	30,808 4.479	30,808 4,479			- :	30,808 4,479	14,198 1.938		14,198 1,938	Adopts PG&E's forecast Adopts PG&E's forecast
39 40	, 7 7	1A	Workers Compensation LTD and STD Insurance Plan (Corp)	49,800	49,800	1			49,800 39	22,951 24		22,951 24	Adopts PG&E's forecast Adopts PG&E's forecast
41 42	7	1A	PFL and STD Adjustment Workforce Transition Program	(16,583) 18,822	(16,582) 18,820	(5,295)	-	1	(16,582) 18,820	(7,688) 15,640		(7,688) 15,640	Adopts PG&E's forecast Adopts PG&E's forecast
42 43 44	8	4	Cal Adv DCESRP (Utility)	T 474	474	(5,295)	-	-	474	219		219	Adopts PG&E's forecast Adopts PG&E's forecast Adopts PG&E's forecast
44 45 46	8		SRSP (Corp)	15	15	4	-	-	15	9		9	Adopts PG&E's forecast
47	8	4	DCESRP (Corp) Non-Qualified (Pay-As-You-Go) - Utility	988	988	(40)		-	988	455		455	Adopts PG&E's forecast Adopts PG&E's forecast
48 49	8	4	Non-Qualified (Pay-As-You-Go) - Corp STIP for Non-Executive (Utility)	1,696 172,900	1,696 172,883	(134,066)	(108,118)	(88,000)	1,696 84,883	1,055 85,321	(43,430)	1,055 41,892	Adopts PG&E's forecast GRC RRQ Reduction of \$41.6M for STIP
50 51	8	4A	STIP for Non-Executive (Corp) Officer Compensation Removal (Utility)	495 (14,369)	495 (14,368)	(384)	(309)		495 (14,368)	308 (8,984)		308 (8,984)	Adopts PG&E's forecast Adopts PG&E's forecast
52 53	8	4A 5	Officer Compensation Removal (Corp) Employee Health Care Contributions (Utility)	(4,227) (38,155)	(4,227) (38,155)	1			(4,227) (38,155)	(3,512) (16,507)		(3,512) (16,507)	Adopts PG&E's forecast Adopts PG&E's forecast
54 55	8	5 5	Employee Health Care Contributions (Corp) Employee Relocation Program (Utility)	(26) 5,918	(26) 5,918	247	:		(26) 5,918	(16) 2,560		(16) 2,560	Adopts PG&E's forecast Adopts PG&E's forecast
56 57	8		Employee Relocation Program (Corp) Adoption Reimbursement	12	12	(12)		-	12	5		5	Adopts PG&E's forecast Adopts PG&E's forecast
58 59	8	5	Dental Plans (Utility) Dental Plans (Corp)	35,054 24	35,054 24			-	35,054 24	15,165 15		15,165 15	Adopts PG&E's forecast Adopts PG&E's forecast
60 61	8	5	Medical (Utility) Medical (Corp)	494,856 339	494,856 339			(1,973)	492,883 339	214,089 211	(853)	213,235 211	GRC RRQ Reduction of \$1M for medical expense Adopts PG&E's forecast
62 63	8	5 5	Post Retirement Life (Pay-As-You-Go) - Utility Post Retirement Life (Pay-As-You-Go) - Corp	3,879 4	3,879 4			-	3,879 4	1,788		1,788 2	Adopts PG&E's forecast Adopts PG&E's forecast
64	8	3	Post Retirement Medical (Pay-As-You-Go) - Utility	833	833	-		-	833	384		384	Adopts PG&E's forecast
65	8	5	Post Retirement Medical (Pay-As-You-Go) - Corp	1	1	-		-	1	0		0	Adopts PG&E's forecast
66	8		Post Retirement Pension (Pay-As-You-Go) - Utility	305	305				305	140		140	Adopts PG&E's forecast
67	8	3	Post Retirement Pension (Pay-As-You-Go) - Corp	0	0		1		0	0		0	Adopts PG&E's forecast
68	8	9	Post Retirement Trust Contributions - Medical and Life (Utility)	14,746	14,746		1		14,746	(11,840)		(11,840)	
69	8	5	Post Retirement Trust Contributions - Medical and Life (Corp)	71	71		'		71	44		44	Adopts PG&E's forecast
70 71	8	5	Retirement Savings Plan (Utility) Retirement Savings Plan (Corp)	114,828 138	114,828 138			:	114,828 138	49,678 86		49,678 86	Adopts PG&E's forecast Adopts PG&E's forecast
72 73	8	5	Service Awards (Utility) Vision Plans (Utility)	872 3,425	872 3,425	(872)			872 3,425	377 1,482		377 1,482	Adopts PG&E's forecast Adopts PG&E's forecast
74 75	8		Vision Plans (Corp) Emergency Childcare	2 -	2 -	(469)			2	1 -		1 -	Adopts PG&E's forecast Adopts PG&E's forecast
76 77	8	5 5	Group Life Insurance Plan (Utility) Group Life Insurance Plan (Corp)	616 0	616 0				616 0	266 0		266 0	Adopts PG&E's forecast Adopts PG&E's forecast
78 79	8 9	6 2	Tuition Refund Program (Utility & Corp) Bank Fees (Utility)	3,390 5,492	3,390 5,492	(750)		:	3,390 5,492	1,467 4,564		1,467 4,564	Adopts PG&E's forecast Adopts PG&E's forecast
80	9	3	General Liability Insurance and Miscellaneous (Utility)	356,611	356,611	- 1	(190,365)	(60,173)	296,438	296,321	(50,000)	246,321	GRC RRQ Reduction of \$50M for liability insurance
81	9	3	General Liability Insurance and Miscellaneous (Corp) Directors and Officers Liability Insurance	347 1,996	347 1,996				347 1,996	288 1,659		288 1,659	Adopts PG&E's forecast  Adopts PG&E's forecast
82	9		(Utility) Directors and Officers Liability Insurance (Corp)		616				616	512		512	Adopts PG&E's forecast
83 84	9	3	Nuclear Liability Insurance	1,633	1,633				1,633	1,633		1,633	Adopts PG&E's forecast
85 86	9		Nuclear Property Insurance Property Insurance (Utility)	1,887 22,704	1,887 22,704		:	:	1,887 22,704	1,887 18,865		1,887 18,865	Adopts PG&E's forecast Adopts PG&E's forecast
87 88	9	3	Property Insurance (Corp) Litigation Settlements and Judgments	21 20,641	21 20,641	:	:	:	21 20,641	17 17,152		17 17,152	Adopts PG&E's forecast Adopts PG&E's forecast
89 90	9	6	Third Party Claims Director Fees (Corp)	17,342 1,897	17,342 1,897	:	:	:	17,342	11,827 1,576		11,827 1,576	Adopts PG&E's forecast Adopts PG&E's forecast

## APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE SUMMARY OF ADMINISTRATIVE AND GENERAL EXPENSES - TEST YEAR 2020 CORPORATE SERVICES ORGANIZATION AND COMPANYWIDE EXPENSES FINAL POSITIONS (In Thousands of Nominal Dollars)

					Total Company Gross Amount					GRC Net Am	ount (83.09%	of Total Company)	
Line	) Evhihit	Chapter	Corporate Services Organization	PG&E (w/out Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment) (A)(B)		TURN Reduction	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	PG&E (w/out Labor Escalation Adjustment)		Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
91	10		Meals & Entertainment Adjustment	(5)	(2)(0)	recudencii	recudence	recudention	Adjustmenty	(181)	recudencii	(181)	Adopts PG&E's forecast
92			Total Companywide Expense	1.329,725	1,329,709	(142,193)	(298,792)	(150,146)	1,179,563	742,695	(94,283)	648,412	/ dopor out o lorodast
93			TOTAL A&G EXPENSE	1,588,624	1,588,557	(142,747)	(298,792)	(162,834)	1,425,723	940,024	(104,780)	838,979	

- Notes:

  (A) Updated labor escalation rates to reflect ratified union agreements included in the Results of Operations (RO) model. This change is reflected in HE-312: Exhibit (PG&E-32), Joint Comparison Exhibit, Vol. II, Chapters 4 and 5. For additional information on the labor escalation rate chases, see HE-310: Exhibit (PG&E-33), Update Testimory.

  (B) Includes forecast updates, concessions, errata and stipulations as filed in the Joint Comparison Exhibit (PG&E-32) on November 1, 2019.

  (C) Reduction amounts referenced represent revenue requirements

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE APPLICATION TEST YEAR 2020 - SUMMARY OF CAPITAL FORECASTS BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES & IT, HUMAN RESOURCES, A&G FINAL POSITIONS (In Thousands of 2020 SAP Dollars)

1							(PG&E - Cal		(PG&E -			
1   14   3.4   C. Buill-Player Regular Royal Program   45,456   383,157   71,800   301,160   71,700   46,656   April Program   4,172   31,200   4,173   4,174   4,17	No.	MWC	Exh-Ch	Major Work Category	PG&E (A)	Cal Advocates	Adv)	TURN	TURN)	Amount	Settlement Notes	
2 27 3 4 Gos More Preterior Cognital 21,881 21,881 1,192 1,192 1,193 1,1	Gas Di	stribution										
3												
A   13   3.5   NOV. Diston infrastructure   A   177   A   177   B   T, 178   B												
\$ 50 50 50 Charle Resident (1972)  5 0 0 50 50 Charle Resident (1972)  5 0 0 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 Charle Resident (1972)  5 0 0 50 50 50 Charle Resident (1972)  5 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
7												
8												
96   3-8   Company   Com												
10   23   3.8   Company   10   20   20   20   20   20   20   20												
11   47   3.5   G. Discopany   20.308												
13   28   3-10   Clariformic Convention   87.768   87.768   17.208   31.708   31.708   34.665   17.208   31.7											Adopts PG&E's forecast	
1												
15   0   3-11   Took & Enginemal   3.778   3.778   0   0   3.776   Adapts PORSE Forested   1.77												
19   21   3-11   MacCapital   0   0   0   0   0   0   0   0   0												
The contract product of the contract of the						-		-	0			
Tell Control Desiration   1,222,773   98,844   97,794   94,510   1,922,775								-		-		
Section   Company   Comp		2F	3-11								Adopts PG&E's forecast	
20 21 4.3 Max Capital 11.687 1.187 1.050 1.1687 0 11.687 0 11.687 1.050 1 11.687 1.050 0 11.687 0 11.6	10			Total Gas Distribution	1,022,270	300,023	00,044	327,304	34,010	1,022,270		
177   4-4   E. Det Routine Emergency   185-300   150,1065   35,165   165,300   0   185,300   0   185,300   0   185,300   0   20,000   0   0   0   0   0   0   0   0				Min Comital			40 =00				A Last DONE ( Carrier	
26   64   44   EDM Major Frugations   95.639   48.867   6.677   50.639   0   55.039   Adopts PAGE* forecast												
23   24   25   26   26   27   27   27   28   28   28   28   28												
25   2A   48   E. Dis InsiPape OH General   19.5 Acts   19.5 Act	23	63	4-5	E T&D Control System/ Facility			0				Adopts PG&E's forecast	
26 28 4-8 EDIN Intellige Placeurs 17 2C 1-8 EDIN Intellige Placeurs 18 4-9 EDIN Replace OH Asset 19 4-12 EDIN State Replace OH Asset 19 5-12 EDIN State Capacity 19 4-12 EDIN												
27												
28 7 4-8 E Det InstRippio CH Probes 109.365 109.365 0 109.365 0 109.365 10 10												
29   8   4-9   EDIER Replace OH Anset   545,000   40,056   500,394   403,282   141,768   545,000   Adopte PGREE Fromount   36,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   12,847   35,777   22,910   22,917   22,9												
31   2F	29	8	4-9	E Dist Replace OH Asset	545,050	40,656	504,394	403,282	141,768	545,050	Adopts PG&E's forecast	
33   9   4-10   E Dist Automation & Protection   94,164   0   34,164   0   97,42   0   45,00   0   4												
33   66						-				-		
34   48   4-12   ED SUSHS Repl To Price Equipment   49,903   0   49,903   10   49,903   1												
Se   4-12   EDIES (Page Substation Safety   4,656   0, 4,556   0   4,556   0		48					0		0		Adopts PG&E's forecast	
37   59   4-12   E Dist Subst Emergency Repl   63.241   63.241   0   63.241   0   63.241   60   63.241   60   63.241   60   63.241   60   63.241   60   63.241   60   63.241   60   63.241   63.241   60   63.241   63.241   60   63.241												
8												
39   46   4-13   2-13   EDist Subst Capacity   34,016   34,016   0   26,895   7,321   34,016   Adopts PG&Es forecast												
41   10												
42   16												
43   30   4-17   E Dist WRG Rule 20A   33,756   33,756   0   7,466   0   7,												
44   5   4-18   Tools & Equipment   7,466   7,466   0   7,466   0   (36,989)												
45   21   4-18     Misc Capital   (36,989)												
April   Apri												
Februs   Total Electric Distribution   2,233,862   1,542,139   691,723   2,003,551   230,311   2,233,862												
Febrush	47	2F	4-19								Adopts PG&E's forecast	
48 3 5-3 Office Furniture & Equipment 100 100 0 100 0 644 0					,	, , , , ,	, .	,,.		, ,		
49   5   5-3   Tools & Equipment   644   644   0   644   0   644   Adopts PG&Es forecast			F 2	Office Frankrice & Familiane	400	100	0	100	0	400	Adoute DC % File ferrenet	
Sol   20   5-3   DCPP Capital     42,137   42,137   0   42,137   0   42,137   0   0   0   0   0   0   0   0   0												
Section   Sect												
For the first content   For												
Section   Sect												
55   12   5-4   Implement Environment Projects   507   507   0   507   0   507   Adopts PG&E's forecast												
56												
58   2N	56	2L	5-4	Instl/Rpl for Hydro Safety&Reg	24,429	24,429	0	24,429	0	24,429	Adopts PG&E's forecast	
59   2P   5-4   InstIRRepi Hydr BidgGmdInfrist   5,345   5,345   0   5,345   0   5,345   Adopts PG&E's forecast   60   3H   5-4   Hydroelec Lic & Lic Conditions   19,470   19,470   0   20,474   (1,004)   19,470   Adopts PG&E's forecast   61   3   5-5   Office Furniture & Equipment   0   0   0   0   0   0   0   Adopts PG&E's forecast   62   5   5-5   Tools & Equipment   375   375   0   375   0   375   Adopts PG&E's forecast   63   2R   5-5   InstIRRepi Fosil Safety&Reg   0   0   0   0   0   0   0   0   Adopts PG&E's forecast   64   2S   5-5   InstIRRepi Fosil Gnerating Eqp   6,465   6,465   0   6,465   0   6,465   Adopts PG&E's forecast   65   2T   5-5   InstIRRepi Fosil Gnerating Eqp   6,465   6,465   0   6,465   0   6,465   Adopts PG&E's forecast   66   3A   5-5   InstIRRepi Fosil Gnerating Eqp   24   24   0   24   Adopts PG&E's forecast   67   3B   5-5   InstIRRepi AllGen Gnerating Eqp   775   775   0   775   0   775   Adopts PG&E's forecast   68   2F   5-7   Build IT Apps & Infra   22,422   22,422   0   22,422   0   22,422   0   22,422   0   69   Total Energy Supply   287,988   287,988   0   288,992   (1,004)   287,988    Customer Care   70   2F   6-4   Build IT Apps & Infra   6,726   8,241   (1,515)   2,652   4,074   6,726   Instillation of \$1.5M for Salesforce Ph 2&3   2020 capital per stipulation between TURN   and PG&E's forecast   71   2F   6-4   Build IT Apps & Infra   6,726   8,241   (1,515)   2,652   4,074   6,726   Instillation between TURN   72   21   6-5   Misc Capital   500   500   0   500   0   Adopts PG&E's forecast   74   21   6-6   Misc Capital   3,046   3,046   0   3,046   (0)   3,046   Adopts PG&E's forecast   75   26   6-6   Install New Bellectic Meters   55,116   55,116   0   55,116   0   55,116   0   55,116   0   55,116   0   55,116   0   0   0   Adopts PG&E's forecast   75   26   6-6   Build IT Apps & Infra   0   0   0   0   0   0   0   0   0												
60												
61 3 5-5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 Adopts PG&E's forecast 62 5 5-5 Tools & Equipment 375 375 0 375 0 375 0 375 Adopts PG&E's forecast 63 2R 5-5 Instl/Rpl for Fosil Safety&Reg 0 0 0 0 0 0 0 0 0 0 Adopts PG&E's forecast 64 2S 5-5 Instl/Rpl Fosil Gnerating Eqp 6,465 6,465 0 6,465 0 6,465 0 6,465 Adopts PG&E's forecast 65 2T 5-5 Instl/Rpl Fosil Bidg/GmIdInfst 203 203 0 203 0 203 0 203 Adopts PG&E's forecast 66 3A 5-5 Instl/Rpl Fosil Bidg/GmIdInfst 203 203 0 203 0 203 40 24 Adopts PG&E's forecast 66 3A 5-5 Instl/Rpl Fosil Bidg/GmIdInfst 203 203 0 203 0 203 Adopts PG&E's forecast 66 3A 5-5 Instl/Rpl for AllCen Safty&Reg 24 24 0 24 0 24 Adopts PG&E's forecast 67 3B 5-5 Instl/Rpl for AllCen Safty&Reg 775 775 775 0 775 0 775 Adopts PG&E's forecast 775 775 0 775 0 775 Adopts PG&E's forecast 775 775 0 775 0 775 Adopts PG&E's forecast 775 775 0 775 0 775 Adopts PG&E's forecast 775 775 0 775 0 775 Adopts PG&E's forecast 775 775 Adopts PG&E's forecast 775 775 0 775 Adopts PG&E's forecast 775 775 775 775 775 775 775 775 775 77												
63 2R 5-5 Instal/Ropl Fosil Safety&Reg 0 0 0 0 0 0 0 0 0 Adopts PG&E's forecast 64 2S 5-5 Instal/Ropl Fosil Gnerating Eqp 6,465 6,465 0 6,465 0 6,465 0 6,465 Adopts PG&E's forecast 65 2T 5-5 Instal/Ropl Fosil Gnerating Eqp 6,465 6,465 0 6,465 0 6,465 0 6,465 Adopts PG&E's forecast 66 3A 5-5 Instal/Ropl Fosil Gnerating Eqp 775 75 0 203 0 203 0 203 Adopts PG&E's forecast 66 3A 5-5 Instal/Ropl AlfGen Gnerating Eqp 775 775 0 775 0 775 0 775 0 775 Adopts PG&E's forecast 775 1 Instal/Ropl AlfGen Gnerating Eqp 776 775 775 0 775 0 775 0 775 Adopts PG&E's forecast 775 Adopts PG&E's Instal/Ropl AlfGen Gnerating Eqp 776 775 775 0 775 0 775 Adopts PG&E's forecast 776 Adopts PG&E's Instal/Ropl AlfGen Gnerating Eqp 776 775 775 0 775 0 775 Adopts PG&E's forecast 776 Adopts PG&E's Instal/Ropl AlfGen Gnerating Eqp 776 775 775 775 0 775 Adopts PG&E's Instal/Ropl FG&E's Inst					0	0	0	0	0	0		
64   2S   5-5   Instal/Repl Fosil Gnerating Eqp   6,465   6,465   0   6,465   0   6,465   0   0   0   0   0   0   203   203   0   203   0   203   203   0   203   0   203   203   0   203   20												
65 2T   5-5   Instl/Rep  Fost BldgGrdInfrist   203   203   0   203   0   203   0   203   Adopts PG&E's forecast   66 3A   5-5   Instal/Rep  AltGen Safty&Reg   24   24   0   24   0   24   Adopts PG&E's forecast   67 3B   5-5   Instal/Rep  AltGen GneratingEap   775   775   0   775   0   775   775   0   68 2F   5-7   Build IT Apps & Infra   22,422   22,422   0   22,422   0   22,422   Adopts PG&E's forecast   69 2F   6-2   Build IT Apps & Infra   0   0   0   0   0   0   60 2F   6-2   Build IT Apps & Infra   6,726   8,241   (1,515)   2,652   4,074   6,726   this table   60 73 2F   6-4   Build IT Apps & Infra   6,726   8,241   (1,515)   2,652   4,074   6,726   this table   60 73 2F   6-6   Misc Capital   500   500   0   500   0   500   244   Adopts PG&E's forecast   60 75 2F   6-6   Misc Capital   500   500   0   500   0   500   244   Adopts PG&E's forecast   60 75 2F   6-6   Install New Best Meters   74,593   74,593   74,593   0   74,593   0   74,593   Adopts PG&E's forecast   61 78 2F   6-7   Build IT Apps & Infra   0   0   0   0   0   0   0   0   0												
66   3A   5-5   InstJ/Rpl for AllCen Safty&Reg   24   24   0   24   0   24   Adopts PG&E's forecast												
67 3B 5-5 Instal/Repl AltGen GneratngEqp 775 775 0 775 0 775 0 775 Adopts PG&E's forecast 68 2F 5-7 Build IT Apps & Infra 22.422 22.422 0 22.422 0 22.422 287,988  Customer Care 70 2F 6-2 Build IT Apps & Infra 0 0 0 0 0 0 0 Adopts PG&E's forecast Reduction of \$1.5M for Salesforce P1 28.3 2020 capital per sibulation between TURN and PG&E, reflected in "PG&E" columns in T1 2F 6-4 Build IT Apps & Infra 500 500 0 500 0 500 0 500 Adopts PG&E's forecast 73 5 6-6 Tools & Equipment 244 244 0 244 0 244 (0) 244 Adopts PG&E's forecast 74 21 6-6 Install New Electric Meters 55,116 5,116 0 55,116 0 55,116 0 55,116 0 55,116 Adopts PG&E's forecast 74 6-6 Install New Electric Meters 74,593 74,593 0 74,593 0 74,593 Adopts PG&E's forecast 74 6-6 Build IT Apps & Infra 0 0 0 0 0 0 0 Adopts PG&E's forecast 75 6-6 Build IT Apps & Infra 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					24		0	24				
Customer Care   Customer Car	67										Adopts PG&E's forecast	
Customer Care           70         2F         6-2         Build IT Apps & Infra         0         0         0         0         0         0         Adopts PG&E's forecast Reduction of \$1.5M for Salesforce Ph 2&3 2020 capital per stipulation between TURN and PG&E, reflected in "PG&E" columns in PG&E, reflected in "PG&E" columns in the stable of this table in "PG&E" of this table in		2F	5-7								Adopts PG&E's forecast	
70   2F   6-2   Build IT Apps & Infra   0   0   0   0   0   0   0   0   Adopts PG&E's forecast   Reduction of \$1.5M for Salesforce Ph 2&3   2020 capital per sibulation between TURN and PG&E, reflected in "PG&E" columns in PG&E, reflected in "PG&E, reflected in "PG&E" columns in PG&E, reflected in "PG&E, r	69			Total Energy Supply	287,988	287,988	0	288,992	(1,004)	287,988		
Reduction of \$1.5M for Salesforce Ph 2&3 2020 capital per stipilation between TURN and PG&E, reflected in "PG&E" columns in T1 2F 6-4 Build IT Apps & Infra 6,726 8,241 (1,515) 2,652 4,074 6,726 this table T2 21 6-5 Misc Capital 500 500 0 500 0 500 0 500 Adopts PG&E's forecast T3 5 6-6 Tools & Equipment 244 244 0 244 (0) 244 Adopts PG&E's forecast T4 21 6-6 Misc Capital 3,046 3,046 0 3,046 (0) 3,046 Adopts PG&E's forecast T5 5 6-6 Install New Electric Meters 55,116 0 55,116 0 55,116 0 55,116 Adopts PG&E's forecast T6 74 6-6 Install New Gas Meters 74,593 74,593 0 74,593 0 74,593 Adopts PG&E's forecast T7 2F 6-6 Build IT Apps & Infra 0 0 0 0 0 0 Adopts PG&E's forecast T8 2F 6-7 Build IT Apps & Infra 0 0 0 0 0 0 Adopts PG&E's forecast D4 Adopts PG&E's forecast D5 Adopts PG&E's forecast D6 Adopts PG&E's forecast D7 Build IT Apps & Infra 0 0 0 0 0 0 0 Adopts PG&E's forecast D7 Build IT Apps & Infra												
2020 capital per stipulation between TURN and PG&E, reflected in "PG&E" columns in and PG&E, reflected in "PG&E" columns in the stable     71   2F   6-4   Build IT Apps & Infra   6,726   8,241   (1,515)   2,652   4,074   6,726   this table     72   21   6-5   Misc Capital   500   500   0   500   0   500   Adopts PG&E's forecast     73   5   6-6   Tools & Equipment   244   244   0   244   (0)   244   Adopts PG&E's forecast     74   21   6-6   Misc Capital   3,046   3,046   0   3,046   (0)   3,046   Adopts PG&E's forecast     75   25   6-6   Install New Electric Meters   55,116   55,116   0   55,116   0   55,116   Adopts PG&E's forecast     76   74   6-6   Install New Gas Meters   74,593   74,593   0   74,593   0   74,593   Adopts PG&E's forecast     77   2F   6-6   Build IT Apps & Infra   0   0   0   0   0   Adopts PG&E's forecast     78   2F   6-7   Build IT Apps & Infra   0   0   0   0   0   0   0   0     74   75   75   75   75   75   75   75	70	2F	6-2	Build IT Apps & Infra	0	0	0	0	0	0		
and PG&E, reflected in "PG&E" columns in and PG&E, reflected in "PG&E" columns in and PG&E, reflected in "PG&E" columns in PG&E" columns in PG&E and PG&E												
72         21         6-5         Misc Capital         500         500         0         500         0         500         Adopts PG&E's forecast           73         5         6-6         Tools & Equipment         244         244         0         244         (0)         3,046         Adopts PG&E's forecast           74         21         6-6         Misc Capital         3,046         0         3,046         (0)         3,046         Adopts PG&E's forecast           75         25         6-6         Install New Electric Meters         55,116         0         55,116         0         55,116         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         74,593         74,593         0         74,593         Adopts PG&E's forecast           77         2F         6-6         Build IT Apps & Infra         0         0         0         0         Adopts PG&E's forecast           78         2F         6-7         Build IT Apps & Infra         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0											and PG&E, reflected in "PG&E" columns in	
73 5 6-6 Tools & Equipment 244 244 0 244 (0) 244 Adopts PG&E's forecast 74 21 6-6 Misc Capital 3,046 3,046 0 3,046 (0) 3,046 Adopts PG&E's forecast 75 25 6-6 Install New Electric Meters 55,116 55,116 0 55,116 0 55,116 Adopts PG&E's forecast 76 74 6-6 Install New Gas Meters 74,593 74,593 0 74,593 0 74,593 Adopts PG&E's forecast 77 2F 6-6 Build IT Apps & Infra 0 0 0 0 0 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 0 0 0 0 0 0 Adopts PG&E's forecast												
74         21         6-6         Misc Capital         3,046         3,046         0         3,046         (0)         3,046         Adopts PG&E's forecast           75         25         6-6         Install New Electric Meters         55,116         55,116         0         55,116         0         55,116         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         74,593         74,593         0         74,593         Adopts PG&E's forecast           77         2F         6-6         Build IT Apps & Infra         0         0         0         0         0         Adopts PG&E's forecast           78         2F         6-7         Build IT Apps & Infra         0         0         0         0         0         Adopts PG&E's forecast												
75     25     6-6     Install New Electric Meters     55,116     55,116     0     55,116     0     55,116     Adopts PG&E's forecast       76     74     6-6     Install New Gas Meters     74,593     74,593     0     74,593     0     74,593     Adopts PG&E's forecast       77     2F     6-6     Build IT Apps & Infra     0     0     0     0     0     Adopts PG&E's forecast       78     2F     6-7     Build IT Apps & Infra     0												
76     74     6-6     Install New Gas Meters     74,593     74,593     0     74,593     0     74,593     Adopts PG&E's forecast       77     2F     6-6     Build IT Apps & Infra     0     0     0     0     Adopts PG&E's forecast       78     2F     6-7     Build IT Apps & Infra     0     0     0     0     0     0     Adopts PG&E's forecast												
78 2F 6-7 Build IT Apps & Infra <u>0</u> <u>0</u> 0 <u>0</u> Adopts PG&E's forecast	76	74	6-6	Install New Gas Meters	74,593	74,593		74,593	0	74,593	Adopts PG&E's forecast	
										-		
(1910)		۷۲	0-7								Auopis FORE'S lorecast	
							(.,0.0)	.55,.52	-,, 4			

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE APPLICATION TEST YEAR 2020 - SUMMARY OF CAPITAL FORECASTS BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES & IT, HUMAN RESOURCES, A&G FINAL POSITIONS (In Thousands of 2020 SAP Dollars)

		1	1			Difference		Difference		
Line		PG&E				(PG&E - Cal		(PG&E -	Settlement	
No.	MWC	Exh-Ch	Major Work Category	PG&E (A)	Cal Advocates	Adv)	TURN	TURN)	Amount	Settlement Notes
110.		EAT OIL	major rronk category	. ouz (//)	Out / tuvo outoo	7141)	10.44		7 unounc	GOLLONION TOUG
Shared	Services	and Inform	nation Technology							
80	2F	7-1	Build IT Apps & Infra	72	72	0	72	0	72	Adopts PG&E's forecast
81	4	7-2	Fleet / Auto Equip	27,451	27,451	0	27,451	0	27,451	Adopts PG&E's forecast
82	5	7-2	Tools & Equipment	1,279	1,279	0	1,279	0	1,279	Adopts PG&E's forecast
83	21	7-2	Misc Capital	0	0	0	0	0	0	Adopts PG&E's forecast
84	28	7-2	EV - Station Infrastructure	3,450	3,450	0	3,450	0	3,450	Adopts PG&E's forecast
85	5	7-3	Tools & Equipment	238	238	0	238	0	238	Adopts PG&E's forecast
86	21	7-3	Misc Capital	562	562	0	562	0	562	Adopts PG&E's forecast
87	22	7-5	Maintain Buildings	78,097	0	78,097	78,097	0	78,097	Adopts PG&E's forecast
88	23	7-5	Implement RealEstate Strategy	92,091	90,403	1,688	92,091	0	92,091	Adopts PG&E's forecast
89	2F	7-5	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
90	5	7-6	Tools & Equipment	300	300	0	300	0	300	Adopts PG&E's forecast
91	12	7-6	Implement Environment Projects	5,979	5,979	0	5,979	0	5,979	Adopts PG&E's forecast
92	21	7-7	Misc Capital	0	0	0	0	0	0	Adopts PG&E's forecast
93	2F	7-7	Build IT Apps & Infra	2,425	2,425	0	2,425	0	2,425	Adopts PG&E's forecast
94	2F	7-8	Build IT Apps & Infra	184,566	160,726	23,840	153,396	31,170	184,566	Adopts PG&E's forecast
95	2F	7-9	Build IT Apps & Infra	21,846	15,238	6,608	21,846	0	21,846	Adopts PG&E's forecast
96	3N	7-9	Security Install/Replace	16,640	16,640	<u>0</u>	16,640	<u>0</u>	16,640	Adopts PG&E's forecast
97			Total Shared Services	434,997	324,764	110,233	403,827	31,170	434,997	
Lumar	Resource									
98	2F	es 8-2	Build IT Apps & Infra	881	881	0	881	0	881	Adopts PG&E's forecast
99	2F	8-4	Build IT Apps & Infra	51	51	0	51	0	51	Adopts PG&E's forecast
100	5	8-6	Tools & Equipment	35	35	0	35	0	35	Adopts PG&E's forecast
101	22	8-6	Maintain Buildings	1,213	1,213	0	1,213	0	1,213	Adopts PG&E's forecast
102	2F	8-6	Build IT Apps & Infra	233	233	0	233	0	233	Adopts PG&E's forecast
103	21	0-0	Total Human Resources	2.413	2,413	0	2.413	0	2.413	Adopto i Gue a forcodat
100			Total Haman Resources	2,410	2,410	•	2,410	•	2,410	
Admin	istrative a	nd Genera	I							
104	2F	9-2	Build IT Apps & Infra	4,548	4,548	0	4,548	0	4,548	Adopts PG&E's forecast
105	2F	9-3	Build IT Apps & Infra	1,955	1,955	0	1,955	0	1,955	Adopts PG&E's forecast
106	2F	9-4	Build IT Apps & Infra	379	379	0	379	0	379	Adopts PG&E's forecast
107	2F	9-5	Build IT Apps & Infra	1,439	1,439	0	1,439	0	1,439	Adopts PG&E's forecast
108	2F	9-8	Build IT Apps & Infra	<u>0</u>	<u>0</u>	<u>0</u>	0	<u>0</u>	<u>0</u>	Adopts PG&E's forecast
109			Total A&G	8,322	8,322	0	8,322	0	8,322	
110										
111			Total Capital	4,130,081	3,243,697	886,384	3,771,220	358,860	4,130,081	

Notes:

<sup>(</sup>A) Includes forecast updates, concessions, errata and stipulations.

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE APPLICATION FORECAST YEAR 2019 - SUMMARY OF CAPITAL FORECASTS BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES & IT, HUMAN RESOURCES, A&G FINAL POSITIONS (In Thousands of 2020 SAP Dollars)

				1		I	Difference				
1.   1.   3.4   Gits   Propinte Right   Program   372.465   402.417   (B) 211   372.465   0   372.465   Alega Program   15.486				1			(PG&E - Cal				
1	No.	MWC	Exh-Ch	Major Work Category	PG&E (A)	Cal Advocates	Adv)	TURN	(PG&E - TURN)	Amount	Settlement Notes
1	Gae Di	etribution									
2 27 3.4 Gas Main Prosection-Cognital 4 31 4.5 4.5 MoV. Sheet informations 4 31 4.5 MoV. Sheet informations 4 31 4.5 MoV. Sheet informations 5 50 5.5 G Data Raisanty Garnese (7.7 20) 8.7 Sheet informations 5 50 5.5 G Data Raisanty Garnese (7.7 20) 8.7 Sheet informations 6 50 5.5 G Data Raisanty Garnese (7.7 20) 8.7 Sheet informations 7 7 7 Aug. Sheet informations 8 50 5.7 Sheet informations 8 50 5.7 Sheet informations 8 50 5.7 Sheet informations 9 50 5.7 Sheet informations	1		3-4	G Dist Pipeline Repl Program	372,405	402.417	(30.011)	372.405	0	372.405	Adopts PG&E's forecast
4   31   32   35   NOV_State Inferiorance   4,000   4,000   5   6,000   6,00	2	27									Adopts PG&E's forecast
6							18,078				
C		31			4,020						
7 76 3.6 Insulation Case Makes 25.59 2.58 0 9 2.58 0 0 2.											
8 99 37 O DIN Ribellin Chement 1 90 34 30 O DIN Ribellin Chement 1 90 34 30 O DIN Ribellin Chement 1 1 47 33 O DIN Chement 1 4 5 3 31 O DIN Chement 1 4 5 1 31 O DIN Chement 1 4 5 1 31 O DIN Chement 1 5 1 31 O DIN Chement 1 5 1 31 DIN Chemen											
89   38   G   Dire Richaltin General   20   20   20   20   20   20   20   2							-				
10   S.   3-8   G   Dill Lock Report Regions   871   97   9   871   0   471   0   471   0   471   471   472   47											
11   47   3-9   C. Del Copacity   43,666   36,001   7,465   43,666   0.0   43,661   0.0   43,6											
14							7,465				
14   51   3-10   Cles Wife Companies   3.200   3.200   3.200   3	12	4A	3-9	G Dist Ctrl Operations Assets	28,930	23,983	4,947	28,930	0	28,930	
15 5 3-11 Tools Engineers 3.299 3.299 0 3.299 0 0 3.299 0 3.29							-				
10   21   3-11   Manage Parlings   0   0   0   0   0   0   0   0   0											
18   27   17   18   18   17   17   18   18   1							-				
The contribution											
Part						-					
20 21 4.3 Mex. Capital 9.181 2.215 6.666 9.181 0 9.181 0.22 Macyte PG&Es forecast 1.45,000 3.075 1.00,000 1.073 0.00 1.07							2,495		5,064		i .
20 21 4.3 Mex. Capital 9.181 2.215 6.666 9.181 0 9.181 0.22 Macyte PG&Es forecast 1.45,000 3.075 1.00,000 1.073 0.00 1.07											
21   77   44   E. Disk Royten Emergency   180.825   145.959   34.675   180.825   0   180.825   34.216   Adapts PG&Es for creat   22   82   44   E. Disk Royten College Colle											A BOOS! 6
22   65   44   E. Dist Major Emerginary   54,218   47,589   0,829   54,218   0											
23   63   4-5   ETAD Control Symboris Facility   1,073   1,073   0   1,073											
24   27   4-5   Build TApps & Infra   0   0   0   0   0   0   0   0   0											
25   2A   4-6   E Dat InstPay Of Original   198,993   148,890   49,704   142,302   56,232   195,953   Adopt PG&Es Increast   20   20   20   20   20   20   20   2											
28						-	-				
28   7   4-8   E Dist InsulfAppi (O P Parks   19,273   109,273   0   109,273   0   109,273   Adopts PG&Es* forecast   28,000   25,000		2B	4-6	E Dist Inst/Repl UG				60,256	0		Adopts PG&E's forecast
29   8   4-9   E Diet Replace OH Assert   253,005   10,695   239,941   127,005   126,000   233,005   Adopts PG&Es* forecast   31   27   4-9   Build IT Apps & Infini   Adopts PG&Es* forecast   31   27   4-9   Build IT Apps & Infini   Adopts PG&Es* forecast   31   27   4-9   Build IT Apps & Infini   Adopts PG&Es* forecast   31   27   4-9   Build IT Apps & Infini   Adopts PG&Es* forecast   32   32   35   34   4-9   E Diet Stude Repi Other Equip   79,737   79,737   0   79,737   0   79,737   Adopts PG&Es* forecast   33   55   4-12   E Diet Repide US Assert Gent   5,746   5,746   0   2,186	27	2C	4-6	E Dist Inst/Repl Network	18,681	18,681		18,681		18,681	
30   49   4-9   Built Flappe infine relation   1.0							-				
31 2F 4-9 Buildt T-Apps & Infra  2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0											
32   9   4-10   E Dial Aufomation & Protection   62.700   62.700   0											
33											
34   48   4-12   ED Stubil Repl To P0.737   79.737   0											
Section   Sect											
37   59   4-12   E Dist Subst Emergency Repl   43,399   43,399   0   43,399   0   43,399   36   43,399   36   43,399   443,399   38,770   39,786	35						0		(0)		
38 6 4-13 E Dist Lime Capacidy 98,780 98,780 0 87,396 2,384 88,780 Adopts PG&E's forecast 44 13 E Dist Subt Capacity 23,741 23,741 0 18,720 5,021 23,741 Adopts PG&E's forecast 44 20 10 117,109 0 117,109 0 117,109 Adopts PG&E's forecast 44 11 0 4-16 E Dist VMO Gentral 117,109 9 1,449 25,680 117,109 0 117,109 Adopts PG&E's forecast 44 20 10 4-16 E Dist VMO Gentral 117,109 9 1,449 25,680 117,109 0 117,109 Adopts PG&E's forecast 44 20 10 4-16 E Dist VMO Gentral 117,109 142,100 Adopts PG&E's forecast 44 20 10 4-16 E Dist VMO Gentral 117,109 Adopts PG&E's forecast 44 20 10											
39 46 4-13 EDIR Subst Capacity 23,741 0, 9,941 0, 9,941 0, 9,941 Adopts PG&E's forecast 40 2F 4-15 Build TApps & Infra 9,941 10 9,941 0, 9,941 0, 9,941 0, 9,941 Adopts PG&E's forecast 41 10 4-16 EDIR WRO General 117,109 91,449 25,660 117,109 0, 117,109 Adopts PG&E's forecast 42 16 4-16 EDIR WRO General 42,761 44,768 42,718 419,499 22,519 42,718 0, 442,718 Adopts PG&E's forecast 43 30 4-17 EDIR WRO Rule 20A 45,098 45,097 1 8,225 19 42,018 0, 442,018 Adopts PG&E's forecast 44 5,084 45,097 1 1 82,289 (17,191) Adopts PG&E's forecast 48 5,084 45,097 1 1 82,289 (17,191) Adopts PG&E's forecast 48 5,084 45,097 1 1 82,289 (17,191) Adopts PG&E's forecast 48 5,084 45,097 1 1 82,289 (17,191) Adopts PG&E's forecast 48 5,084 45,097 1 1 82,289 (17,191) Adopts PG&E's forecast 48 5,084 45,097 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1											
40 2F 4-15 Build IT Appes & Infrair 41 10 4-16 E Dist URNO General 41 11 10 4-16 E Dist URNO General 42 16 4-16 E Dist URNO General 42 16 4-16 E Dist Underscript of the English of the E											
41											
42   16							-				
43 30 4-17 EDISTWING NUIVE 20A 45,088 45,097 1 62,289 (17,191) 45,089 Adopts PG&E's forecast 44 4 5 4-18 Tools & Equipment 7,722 7,722 0 7,722 0 7,722 Adopts PG&E's forecast 45 21 4-18 Misc Capital (38,953) (38,953) 0 (38,953) 0 (38,953) 0 (38,953) Adopts PG&E's forecast 46 63 4-19 ETAD Control System/ Facility 33,479 18,177 15,302 5,303 0 5,333 0 5,334 Adopts PG&E's forecast 5,000 1,788,674 17,722 Adopts PG&E's forecast 46 63 4-19 ETAD Control System/ Facility 33,479 18,177 15,302 5,303 0 5,333 0 5,334 Adopts PG&E's forecast 46 63 4-19 ETAD Control System Facility 5,349,620 408,954 1,788,655 200,959 15,544 18,542 18,											
45   21			4-17						(17,191)		
46   63   4-19   ETRO Control System/ Facility   33,479   18,177   15,302   5,416   28,063   33,479   Adopts PG&E's forecast   5,003   0	44	5	4-18	Tools & Equipment	7,722	7,722	0	7,722	0	7,722	
April							-				
Energy Supply											
Energy Supply	47	2F	4-19								Adopts PG&E's forecast
48   3   5-3   Office Furniture & Equipment   183   183   0   183   0   183   0   185   Adopts PG&E's forecast				Total Electric Distribution	1,958,574	1,549,620	408,954	1,758,065	200,509	1,958,574	
48   3   5-3   Office Furniture & Equipment   183   183   0   183   0   183   0   185   Adopts PG&E's forecast	Energy	Supply									
50   20   5-3   DCPP Capital   108,216   108,216   0   18,216   25,000   108,216   Adopts PG&E's forecast   51   31   5-3   Nuclear Safety and Security   1,999   1,999   0   1,999   0   1,999   0   1,999   Adopts PG&E's forecast   51   5-4   Tools & Equipment   6685   685   0   685   0   685   685   0   685			5-3	Office Furniture & Equipment	183	183	0	183	0	183	Adopts PG&E's forecast
51   31   5-3   Nuclear Safety and Security   1.999   1.999   0	49	5		Tools & Equipment			0				
52   3   5-4   Office Furniture & Equipment   16   16   0   16   (0)   16   Adopts PG&E's forecast											
53   5   5-4   Tools & Equipment   685   685   0   685   0   685   0   685   640pts PG&E's forecast											
54											
55   12   5-4   InstURp  Forward Projects   533   533   533   0   533   Adopts PG&E's forecast											
56   2L   5-4   InstIRPpI for Hydro SafetyReg   23,266   23,266   0   23,266   0   23,266   0   23,266   23,266   23,266   0   23,266											
57    2M											
59   2P   5-4   InstI/Repl Hydr BidgGrindInfrist   14,837   14,837   0   14,837   0   14,837   0   33,003   Adopts PG&E's forecast   14,837   0   33,003   Adopts PG&E's forecast   14,837   0   0   0   0   0   0   0   0   0		2M	5-4			117,867			0	117,867	Adopts PG&E's forecast
60 3H 5-4 Hydroelec Lic & Lic Conditions 33,003 33,003 0 33,197 (194) 33,003 Adopts PG&E's forecast 61 3 5-5 Office Furniture & Equipment 0 0 0 0 0 0 0 0 0 0 0 Adopts PG&E's forecast 62 5 5-5 Tools & Equipment 366 366 0 366 0 366 0 366 0 366 Adopts PG&E's forecast 63 2R 5-5 Instal/Repl Fosil Glarerating Epp 4,782 4,782 0 4,782 0 4,782 Adopts PG&E's forecast 65 2T 5-5 Instal/Repl Fosil Glarerating Epp 4,782 4,782 0 4,782 0 4,782 Adopts PG&E's forecast 7 1,014 1,014 1,014 0 1,014 0 1,014 Adopts PG&E's forecast 8 1,014											
61 3 5-5 Office Furniture & Equipment 0 0 0 0 0 0 366 Adopts PG&E's forecast 62 5 5-5 Tools & Equipment 366 366 0 366 0 366 0 366 Adopts PG&E's forecast 63 2R 5-5 InstURp) for Fosil Safety&Reg 0 0 0 0 0 0 0 0 Adopts PG&E's forecast 64 2S 5-5 InstURp) Fosil Generating Eqp 4,782 4,782 0 4,782 0 4,782 0 4,782 Adopts PG&E's forecast 65 2T 5-5 InstURp) Fosil Generating Eqp 4,782 4,782 0 4,782 0 4,782 0 1,014 0 1,014 0 1,014 Adopts PG&E's forecast 66 3A 5-5 InstURp) Fosil Bidgemolifiest 1,014 1,014 0 1,014 0 0 1,014 Adopts PG&E's forecast 66 3A 5-5 InstURp) Fosil Bidgemolifiest 2 4 24 0 24 0 24 0 24 Adopts PG&E's forecast 66 3A 5-5 InstURp) For AltGen Generating Eqp 760 760 0 760 0 760 0 760 Adopts PG&E's forecast 68 2F 5-7 Build IT Apps & Infra 23,651 23,651 0 23,651 0 23,651 0 23,651 Adopts PG&E's forecast 70 2F 6-2 Build IT Apps & Infra 23,651 23,651 0 347,712 24,806 372,518 Adopts PG&E's forecast 71 2F 6-4 Build IT Apps & Infra 1,800 3,864 (2,063) 1,801 (0) 1,800 Adopts PG&E's forecast 72 21 6-5 Misc Capital 500 500 0 500 0 500 0 500 Adopts PG&E's forecast 74 21 6-6 Misc Capital 3,620 3,620 0 3,620 0 3,620 Adopts PG&E's forecast 75 6-6 Fools & Equipment 361 361 0 361 0 361 Adopts PG&E's forecast 75 6-6 Fools & Equipment 361,576 61,576 0 61,576 0 61,576 0 61,576 0 61,576 Adopts PG&E's forecast 76 74 6-6 Install New Gas Meters 67,911 67,911 0 67,911 0 67,911 Adopts PG&E's forecast 77 2F 6-8 Build IT Apps & Infra 832 832 0 832 0 832 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 0 832 Adopts PG&E's forecast 77 82 F 6-7 Build IT Apps & Infra 832 825 0 832 Adopts PG&E's forecast 77 82 F 6-7 Build IT Apps & Infra 832 825 0 832 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 0 832 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 0 825 Adopts PG&E's forecast 825 Ad											
62 5 5-5 Tools & Equipment 366 366 0 366 0 366 0 366 Adopts PG&E's forecast 63 2R 5-5 InstURpI for Fosil Safety&Reg 0 0 0 0 0 0 0 0 Adopts PG&E's forecast 64 2S 5-5 InstURpI Fosil Glorerating Eqp 4,782 4,782 0 4,782 0 4,782 0 Adopts PG&E's forecast 65 2T 5-5 InstURpI Fosi BidgGmdInfrst 1,014 1,014 0 1,014 0 1,014 0 1,014 0 1,014 Adopts PG&E's forecast 66 37 5-5 InstURpI Fosi BidgGmdInfrst 24 24 0 24 0 24 Adopts PG&E's forecast 67 3B 5-5 InstURpI Fosi BidgGmdInfrst 23,651 0 23,651 0 23,651 0 23,651 0 23,651 0 23,651 Adopts PG&E's forecast 68 2F 5-7 Build IT Apps & Infra 23,651 23,651 0 23,651 0 23,651 Adopts PG&E's forecast 70 2F 6-2 Build IT Apps & Infra 1,800 3,864 (2,063) 1,801 (0) 1,800 Adopts PG&E's forecast 71 2F 6-4 Build IT Apps & Infra 1,800 3,864 (2,063) 1,801 (0) 1,800 Adopts PG&E's forecast 72 21 6-5 Misc Capital 500 500 0 500 0 500 0 500 Adopts PG&E's forecast 74 21 6-6 Misc Capital 3,620 3,620 0 3,620 0 3,620 0 3,620 Adopts PG&E's forecast 75 25 6-6 Install New Bellectric Meters 61,576 61,576 0 61,576 0 61,576 0 61,576 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 832 0 832 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 832 0 832 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 252 0 255 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 252 0 255 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 252 0 255 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 832 825 252 0 255 Adopts PG&E's forecast 84 840pts PG&E's forecast 840pts PG&E's											
63 2R 5-5 InstI/Rpl for Fosil Safety&Reg 0 0 0 0 0 0 0 0 4,782 0 4,782 0 4,782 0 4,782 0 4,782 1 6,55 InstI/Rpl Fosil Generating Eqp 4,782 4,782 0 4,782 0 4,782 0 4,782 Adopts PG&E's forecast 1 6,6 3A 5-5 InstI/Rpl Fosi BidgGmdInfrst 1,014 1,014 0 1,014 0 1,014 Adopts PG&E's forecast 2 6,6 3A 5-5 InstI/Rpl Fosi BidgGmdInfrst 7,6 0 0 760 0 760 0 760 0 760 0 760 0 760 0 760 0 760 0 760 0 760 Adopts PG&E's forecast 3 6,8 2F 5-7 Build IT Apps & Infra 23,651 23,651 0 23,651 0 23,651 0 23,651 Adopts PG&E's forecast 3 72,518 72,											
64 2S 5-5 Instul/Repl Fosil Gnerating Eqp 4,782 4,782 0 4,782 0 4,782 0 1,014 Adopts PG&E's forecast 1,014 1,014 0 1,014 0 1,014 0 1,014 4 0 1,014 4 0 1,014											
65 2T 5-5 InstI/Repl Fosl BldgGmdinfrsi 1,014 1,014 0 1,014 0 24 0 24 0 24 Adopts PG&E's forecast 66 3A 5-5 InstI/Repl AltGen GneratngEqp 760 760 0 76						-					
66 3A 5-5 InstI/Rpi for AltGen Safty&Reg 24 24 0 24 0 24 0 40 Adopts PG&E's forecast Instal/Repl AltGen GneratngEqp 760 760 0 760 0 760 0 760 0 760 Adopts PG&E's forecast 23.651 0 23.651 0 23.651 0 23.651 0 23.651 Adopts PG&E's forecast 23.651 0 23.651 0 23.651 0 23.651 0 23.651 0 23.651 Adopts PG&E's forecast 23.651 0 23.651							-		-		
68 2F 5-7 Build IT Apps & Infra 23.651 23.651 0 23.651 0 23.651 0 23.651 Adopts PG&E's forecast    Customer Care  70 2F 6-2 Build IT Apps & Infra 1,800 3,864 (2,063) 1,801 (0) 1,800 Adopts PG&E's forecast   71 2F 6-4 Build IT Apps & Infra 1,800 3,864 (2,063) 1,801 (0) 1,800 Adopts PG&E's forecast   72 21 6-5 Misc Capital 500 500 0 500 0 500 Adopts PG&E's forecast   73 5 6-6 Tools & Equipment 361 361 0 361 0 361 Adopts PG&E's forecast   74 21 6-6 Misc Capital 3,620 3,620 0 3,620 0 3,620 Adopts PG&E's forecast   75 5 6-6 Install New Electric Meters 61,576 61,576 0 61,576 0 61,576 Adopts PG&E's forecast   76 74 6-6 Install New Electric Meters 67,911 67,911 0 67,911 0 67,911 Adopts PG&E's forecast   78 2F 6-7 Build IT Apps & Infra 832 832 0 832 0 832 Adopts PG&E's forecast   78 2F 6-7 Build IT Apps & Infra 252 252 0 252 Adopts PG&E's forecast   79 3C 75 62 FS Forecast   79 2F 6-7 Build IT Apps & Infra 832 852 0 255 Adopts PG&E's forecast   79 2F 6-7 Build IT Apps & Infra 252 252 0 255 Adopts PG&E's forecast   79 2F 6-7 Build IT Apps & Infra	66	3A	5-5	Instl/Rpl for AltGen Safty&Reg	24	24	0	24	0	24	Adopts PG&E's forecast
Customer Care	67	3B	5-5		760	760	0	760	0	760	
Customer Care  70  2F  6-2  Build IT Apps & Infra		2F	5-7								Adopts PG&E's forecast
70         2F         6-2         Build IT Apps & Infra         2,476         2,476         0         2,476         0         2,476         Adopts PG&E's forecast           71         2F         6-4         Build IT Apps & Infra         1,800         3,864         (2,063)         1,801         (0)         1,800         Adopts PG&E's forecast           72         21         6-5         Misc Capital         500         0         500         0         500         Adopts PG&E's forecast           73         5         6-6         Tools & Equipment         361         361         0         361         0         361         Adopts PG&E's forecast           74         21         6-6         Misc Capital         3,620         3,620         0         3,620         0         3,620         Adopts PG&E's forecast           75         25         6-6         Install New Electric Meters         61,576         0         61,576         0         61,576         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         67,911         67,911         0         67,911         0         67,911         0         67,911         0         67,911         0         67,911	69			Total Energy Supply	372,518	372,518	0	347,712	24,806	372,518	
70         2F         6-2         Build IT Apps & Infra         2,476         2,476         0         2,476         0         2,476         Adopts PG&E's forecast           71         2F         6-4         Build IT Apps & Infra         1,800         3,864         (2,063)         1,801         (0)         1,800         Adopts PG&E's forecast           72         21         6-5         Misc Capital         500         0         500         0         500         Adopts PG&E's forecast           73         5         6-6         Tools & Equipment         361         361         0         361         0         361         Adopts PG&E's forecast           74         21         6-6         Misc Capital         3,620         3,620         0         3,620         0         3,620         Adopts PG&E's forecast           75         25         6-6         Install New Electric Meters         61,576         0         61,576         0         61,576         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         67,911         67,911         0         67,911         0         67,911         0         67,911         0         67,911         0         67,911	Custor	ner Care									
71         2F         6-4         Build IT Apps & Infra         1,800         3,864         (2,063)         1,801         (0)         1,800         Adopts PG&E's forecast           72         21         6-5         Misc Capital         500         500         0         500         0         500         Adopts PG&E's forecast           73         5         6-6         Tools & Equipment         361         0         361         0         361         Adopts PG&E's forecast           74         21         6-6         Misc Capital         3,620         0         3,620         0         3,620         Adopts PG&E's forecast           75         5         6-6         Install New Electric Meters         61,576         0         61,576         0         61,576         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         67,911         67,911         0         67,911         0         67,911         Adopts PG&E's forecast           77         2F         6-6         Build IT Apps & Infra         832         832         0         832         Adopts PG&E's forecast           78         2F         6-7         Build IT Apps & Infra         252         252			6-2	Build IT Apps & Infra	2.476	2.476	Ω	2.476	0	2.476	Adopts PG&E's forecast
72         21         6-5         Misc Capital         500         500         0         500         0         Adopts PG&E's forecast           73         5         6-6         Tools & Equipment         361         361         0         361         0         361         0         362         Adopts PG&E's forecast           74         21         6-6         Misc Capital         3,620         3,620         0         3,620         0         3,620         Adopts PG&E's forecast           75         25         6-6         Install New Electric Meters         61,576         61,576         0         61,576         0         61,576         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         67,911         67,911         0         67,911         0         67,911         0         67,911         0         67,911         Adopts PG&E's forecast           77         2F         6-6         Build IT Apps & Infra         832         832         0         832         Adopts PG&E's forecast           78         2F         6-7         Build IT Apps & Infra         252         252         0         252         Adopts PG&E's forecast		2F									Adopts PG&E's forecast
74         21         6-6         Miss Capital         3,620         3,620         0         3,620         0         3,620         Adopts PG&E's forecast           75         25         6-6         Install New Electric Meters         61,576         61,576         0         61,576         0         61,576         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         67,911         0         67,911         0         67,911         Adopts PG&E's forecast           77         2F         6-6         Build IT Apps & Infra         832         832         0         832         0         832         Adopts PG&E's forecast           78         2F         6-7         Build IT Apps & Infra         252         252         0         252         2         262         Adopts PG&E's forecast	72		6-5	Misc Capital	500	500		500	0	500	Adopts PG&E's forecast
75         25         6-6         Install New Electric Meters         61,576         61,576         0         61,576         0         61,576         Adopts PG&E's forecast           76         74         6-6         Install New Gas Meters         67,911         67,911         0         67,911         0         67,911         Adopts PG&E's forecast           77         2F         6-6         Build IT Apps & Infra         832         832         0         832         Adopts PG&E's forecast           78         2F         6-7         Build IT Apps & Infra         252         252         0         252         0         252         Adopts PG&E's forecast											
76     74     6-6     Install New Gas Meters     67,911     67,911     0     67,911     0     67,911     Adopts PG&E's forecast       77     2F     6-6     Build IT Apps & Infra     832     832     0     832     0     832     Adopts PG&E's forecast       78     2F     6-7     Build IT Apps & Infra     252     252     0     252     0     252     Adopts PG&E's forecast											
77 2F 6-6 Build IT Apps & Infra 832 832 0 832 0 832 Adopts PG&E's forecast 78 2F 6-7 Build IT Apps & Infra 252 252 0 252 0 252 Adopts PG&E's forecast											
78 2F 6-7 Build IT Apps & Infra <u>252</u> <u>252</u> 0 <u>252</u> 0 <u>252</u> Adopts PG&E's forecast											
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# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE APPLICATION FORECAST YEAR 2019 - SUMMARY OF CAPITAL FORECASTS BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES & IT, HUMAN RESOURCES, A&G FINAL POSITIONS (In Thousands of 2020 SAP Dollars)

Line No.	MWC	PG&E Exh-Ch	Major Work Category	PG&E (A)	Cal Advocates	Difference (PG&E - Cal Adv)	TURN	Difference (PG&E - TURN)	Settlement Amount	Settlement Notes
			major Front Gatogory			,		(* ************************************		COLLONION TOLOG
Shared	Services	and Inform	nation Technology							
80	2F	7-1	Build IT Apps & Infra	62	62	0	62	0	62	Adopts PG&E's forecast
81	4	7-2	Fleet / Auto Equip	31,763	31,763	0	31,763	0	31,763	Adopts PG&E's forecast
82	5	7-2	Tools & Equipment	1,231	1,231	0	1,231	0	1,231	Adopts PG&E's forecast
83	21	7-2	Misc Capital	15,965	0	15,965	0	15,965	15,965	Adopts PG&E's forecast
84	28	7-2	EV - Station Infrastructure	3,373	3,373	0	3,373	0	3,373	Adopts PG&E's forecast
85	5	7-3	Tools & Equipment	254	254	0	254	0	254	Adopts PG&E's forecast
86	21	7-3	Misc Capital	546	546	0	546	0	546	Adopts PG&E's forecast
87	22	7-5	Maintain Buildings	80,316	1	80,315	80,316	0	80,316	Adopts PG&E's forecast
88	23	7-5	Implement RealEstate Strategy	85,501	90,404	(4,903)	85,501	0	85,501	Adopts PG&E's forecast
89	2F	7-5	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
90	5	7-6	Tools & Equipment	300	300	0	300	0	300	Adopts PG&E's forecast
91	12	7-6	Implement Environment Projects	5,979	5,979	0	5,979	0	5,979	Adopts PG&E's forecast
92	21	7-7	Misc Capital	0	0	0	0	0	0	Adopts PG&E's forecast
93	2F	7-7	Build IT Apps & Infra	1,678	1,678	0	1,678	0	1,678	Adopts PG&E's forecast
94	2F	7-8	Build IT Apps & Infra	159,281	144,471	14,810	137,321	21,960	159,281	Adopts PG&E's forecast
95	2F	7-9	Build IT Apps & Infra	23,929	18,329	5,600	23,929	0	23,929	Adopts PG&E's forecast
96	3N	7-9	Security Install/Replace	16,151	16,151	<u>0</u>	<u>16,151</u>	<u>0</u>	<u>16,151</u>	Adopts PG&E's forecast
97			Total Shared Services	426,327	314,541	111,787	388,402	37,925	426,327	
Human	n Resource									
98	2F	8-2	Build IT Apps & Infra	503	503	0	503	0	503	Adopts PG&E's forecast
99	2F	8-4	Build IT Apps & Illia Build IT Apps & Infra	45	45	0	45	0	45	Adopts PG&E's forecast
100	5	8-6	Tools & Equipment	34	34	0	34	0	34	Adopts PG&E's forecast
101	22	8-6	Maintain Buildings	1,190	1,190	0	1,190	0	1.190	Adopts PG&E's forecast
102	2F	8-6	Build IT Apps & Infra	0 0	0 0	0	0	0	0	Adopts PG&E's forecast
103	21	0-0	Total Human Resources	1,772	1,772	0	1,772	0	1,772	/ dopin / Ode o foresaut
			Total Haman Hoodal God	.,	.,	•	.,	•	.,	
Admin	istrative a	nd Genera								
104	2F	9-2	Build IT Apps & Infra	3,902	3,902	0	3,902	(0)	3,902	Adopts PG&E's forecast
105	2F	9-3	Build IT Apps & Infra	1,680	1,680	0	1,680	0	1,680	Adopts PG&E's forecast
106	2F	9-4	Build IT Apps & Infra	1,025	1,025	0	1,025	0	1,025	Adopts PG&E's forecast
107	2F	9-5	Build IT Apps & Infra	1,923	1,923	0	1,923	0	1,923	Adopts PG&E's forecast
108	2F	9-8	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
109			Total A&G	8,530	8,530	ō	8,530	(0)	8,530	· ·
110										
111			Total Capital	3,840,236	3,319,063	521,172	3,571,932	268,303	3,840,236	

Notes:

<sup>(</sup>A) Includes forecast updates, concessions, errata and stipulations.

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE APPLICATION FORECAST YEAR 2018 - SUMMARY OF CAPITAL FORECASTS BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES & IT, HUMAN RESOURCES, A&G FINAL POSITIONS (In Thousands of 2020 SAP Dollars)

		1			1	Difference		Difference		
Line		PG&E				(PG&E - Cal		(PG&E -	Settlement	
No.	MWC	Exh-Ch	Major Work Category	PG&E (A)	Cal Advocates	Adv)	TURN	TURN)	Amount	Settlement Notes
O D:										
Gas Di	stribution 14	3-4	G Dist Pipeline Repl Program	439,838	439,838	0	417,189	22,649	439,838	Updated PG&E Actual
2	27	3-4	Gas Meter Protection-Capital	1,033	1,033	0	532	501	1,033	Updated PG&E Actual
3	50	3-4	G Dist Reliability General	129,419	129,419		144,972	(15,553)	129,419	Updated PG&E Actual
4	31	3-5	NGV - Station Infrastructure	4,261	4,261	0	3,915	345	4,261	Updated PG&E Actual
5	50	3-5	G Dist Reliability General	56,567	56,567	0	55,539	1,028	56,567	Updated PG&E Actual
6	2K	3-5	G Dist Repl/Convert Cust HPR	55,186	55,186	0	50,827	4,360	55,186	Updated PG&E Actual
7	74	3-6	Install New Gas Meters	1,780	1,780	0	2,091	(311)	1,780	Updated PG&E Actual
8	50 50	3-7 3-8	G Dist Reliability General	14,779	14,779	0	20,462	(5,683)	14,779	Updated PG&E Actual
10	52	3-8	G Dist Reliability General G Dist Leak Repl/Emergency	10,693 1,744	10,693 1,744	0	44,010 120	(33,317) 1,624	10,693 1,744	Updated PG&E Actual Updated PG&E Actual
11	47	3-9	G Dist Capacity	26,094	26,094	0	47,135	(21,041)	26,094	Updated PG&E Actual
12	4A	3-9	G Dist Ctrl Operations Assets	24,393	24,393	0	28,105	(3,712)	24,393	Updated PG&E Actual
13	29	3-10	G Dist Customer Connects	95,055	95,055	0	78,958	16,097	95,055	Updated PG&E Actual
14	51	3-10	G Dist WRO	56,076	56,076	0	65,607	(9,531)	56,076	Updated PG&E Actual
15	5	3-11	Tools & Equipment	5,920	5,920	0	1,797	4,124	5,920	Updated PG&E Actual
16	21	3-11	Misc Capital	0	0	0	0	0	0	Updated PG&E Actual
17	78 2F	3-11	Manage Buildings	(1,345)			4 7 572	(1,349)	(1,345)	Updated PG&E Actual
18 19	2F	3-11	Build IT Apps & Infra Total Gas Distribution	7,907 <b>929,401</b>	7,907 <b>929,401</b>	0 <b>0</b>	7,573 968,837	334 ( <b>39,436</b> )	7,907 <b>929,401</b>	Updated PG&E Actual
19			Total Gas Distribution	929,401	525,401	U	300,037	(39,436)	929,401	
Electri	c Distribut	tion								
20	21	4-3	Misc Capital	7,386	7,386	0	9,816	(2,430)	7,386	Updated PG&E Actual
21	17	4-4	E Dist Routine Emergency	187,744	187,744	0	179,241	8,504	187,744	Updated PG&E Actual
22	95	4-4	E Dist Major Emergency	37,026	37,026	0	48,772	(11,746)	37,026	Updated PG&E Actual
23	63	4-5	E T&D Control System/ Facility	3,712	3,712	0	3,578	134	3,712	Updated PG&E Actual
24	2F	4-5	Build IT Apps & Infra	1,892	1,892	0	0	1,892	1,892	Updated PG&E Actual
25 26	2A 2B	4-6 4-6	E Dist Inst/Repl OH General E Dist Inst/Repl UG	224,548 70,325	224,548 70,325	0	148,594 59,356	75,955 10,970	224,548 70,325	Updated PG&E Actual Updated PG&E Actual
27	2B 2C	4-6 4-6	E Dist Inst/Repl OG E Dist Inst/Repl Network	20,847	20,847	0	20,763	10,970	20,847	Updated PG&E Actual
28	7	4-6 4-8	E Dist Inst/Repl OH Poles	20,847	20,847	0	175,647	52,197	20,647	Updated PG&E Actual
29	8	4-9	E Dist Replace OH Asset	39,550	39,550	0	47,181	(7,631)	39,550	Updated PG&E Actual
30	49	4-9	E Dist Reliability Ckt/Zone	25,782	25,782	0	33,998	(8,216)	25,782	Updated PG&E Actual
31	2F	4-9	Build IT Apps & Infra	0	0	0	0	0	0	Updated PG&E Actual
32	9	4-10	E Dist Automation & Protection	72,731	72,731	0	53,277	19,454	72,731	Updated PG&E Actual
33	56	4-11	E Dist Replace UG Asset-Gen	83,007	83,007	0	90,807	(7,800)	83,007	Updated PG&E Actual
34	48	4-12	E Dist Subst Repl Other Equip	106,911	106,911	0	90,492	16,418	106,911	Updated PG&E Actual
35 36	54 58	4-12 4-12	E Dis Subst Repl Transformer E Dist Repl Substation Safety	31,086 2,290	31,086 2,290	0	5,811 4,571	25,275 (2,282)	31,086 2,290	Updated PG&E Actual Updated PG&E Actual
37	59	4-12	E Dist Subst Emergency Repl	62,881	62,881	0	40,000	22,881	62,881	Updated PG&E Actual
38	6	4-13	E Dist Line Capacity	67,666	67,666	0	78,915	(11,249)	67,666	Updated PG&E Actual
39	46	4-13	E Dist Subst Capacity	12,376	12,376	0	18,694	(6,319)	12,376	Updated PG&E Actual
40	2F	4-15	Build IT Apps & Infra	24,766	24,766	0	15,240	9,526	24,766	Updated PG&E Actual
41	10	4-16	E Dist WRO General	121,015	121,015	0	113,306	7,709	121,015	Updated PG&E Actual
42	16	4-16	E Dist Customer Connects	434,486	434,486	0	407,716	26,770	434,486	Updated PG&E Actual
43 44	30 5	4-17 4-18	E Dist WRO Rule 20A	32,610	32,610	0	54,113	(21,503)	32,610	Updated PG&E Actual
44	21	4-16 4-18	Tools & Equipment Misc Capital	7,209	7,209 8		7,330 (47,395)	(121) 47,403	7,209	Updated PG&E Actual Updated PG&E Actual
46	63	4-19	E T&D Control System/ Facility	5,048	5,048		2,550	2,498	5,048	Updated PG&E Actual
47	2F	4-19	Build IT Apps & Infra	0	0	0	0	0	0	Updated PG&E Actual
			Total Electric Distribution	1,910,748	1,910,748	0	1,662,373	248,375	1,910,748	
	/ Supply							(4.40)		
48	3	5-3	Office Furniture & Equipment	156	156	0	268	(112)	156	Updated PG&E Actual
49 50	5 20	5-3 5-3	Tools & Equipment DCPP Capital	3,052 116,933	3,052 116,933	0	497 132,235	2,555 (15,302)	3,052 116,933	Updated PG&E Actual Updated PG&E Actual
51	31	5-3	Nuclear Safety and Security	7,884	7,884	0	10,300	(2,416)	7,884	Updated PG&E Actual
52	3	5-4	Office Furniture & Equipment	270	270	0	15,300	255	270	Updated PG&E Actual
53	5	5-4	Tools & Equipment	1,223	1,223	Ö	1,024	199	1,223	Updated PG&E Actual
54	11	5-4	Relicensing Hydro Gen	1,350	1,350	0	1,273	77	1,350	Updated PG&E Actual
55	12	5-4	Implement Environment Projects	796	796	0	488	308	796	Updated PG&E Actual
56	2L	5-4	Instl/Rpl for Hydro Safety&Reg	20,422	20,422	0	23,560	(3,138)	20,422	Updated PG&E Actual
57	2M	5-4	Instal/Repl Hydro Gneratng Eqp	96,997	96,997	0	91,913	5,084	96,997	Updated PG&E Actual
58 59	2N 2P	5-4 5-4	Instal/Repl Resv,Dams&Waterway Instl/Repl Hydr BldgGrndInfrst	40,768 26,533	40,768 26,533	0	52,714 37,495	(11,946) (10,962)	40,768 26,533	Updated PG&E Actual Updated PG&E Actual
60	3H	5-4 5-4	Hydroelec Lic & Lic Conditions	23,884	23,884	0	30,182	(6,298)	23,884	Updated PG&E Actual
61	3	5-5	Office Furniture & Equipment	23,664	23,004	0	193	(160)	33	Updated PG&E Actual
62	5	5-5	Tools & Equipment	264	264	0	357	(93)	264	Updated PG&E Actual
63	2R	5-5	Instl/Rpl for Fosil Safety&Reg	52	52	0	101	(49)	52	Updated PG&E Actual
64	2S	5-5	Instal/Repl Fosil Gneratng Eqp	4,822	4,822	0	3,081	1,741	4,822	Updated PG&E Actual
65	2T	5-5	Instl/Repl Fosl BldgGrndInfrst	202	202	0	355	(153)	202	Updated PG&E Actual
66	3A	5-5	Instl/Rpl for AltGen Safty&Reg	92	92	0	23	69	92	Updated PG&E Actual
67	3B	5-5 5-7	Instal/Repl AltGen GneratngEqp	961	961	0	488	473	961	Updated PG&E Actual
68 69	2F	5-7	Build IT Apps & Infra	25,829 372,523	25,829 372,523	0 <b>0</b>	29,908 416,472	(4,079)	25,829 372 523	Updated PG&E Actual
os			Total Energy Supply	312,323	312,323	U	410,472	(43,949)	372,523	
Custor	ner Care									
70	2F	6-2	Build IT Apps & Infra	0	0	0	0	0	0	Updated PG&E Actual
71	2F	6-4	Build IT Apps & Infra	13,381	13,381	0	1,119	12,262	13,381	Updated PG&E Actual
72	21	6-5	Misc Capital	959	959	0	500	459	959	Updated PG&E Actual
73	5	6-6	Tools & Equipment	24	24	0	350	(326)	24	Updated PG&E Actual
74	21	6-6	Misc Capital	52 070	52.070	0	0	2 077	2	Updated PG&E Actual
75 76	25 74	6-6 6-6	Install New Electric Meters Install New Gas Meters	53,879 74,056	53,879 74,056	0	50,802 82,667	3,077	53,879 74,056	Updated PG&E Actual Updated PG&E Actual
76 77	74 2F	6-6	Build IT Apps & Infra	74,056	74,056	0	82,667	(8,612)	74,056	Updated PG&E Actual Updated PG&E Actual
78	2F	6-7	Build IT Apps & Infra	13,154	13,154	0	7,467	5,687	13,154	Updated PG&E Actual
79			Total Customer Care	155,454	155,454	Ö	142,905	12,549	155,454	

# APPENDIX B PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE APPLICATION FORECAST YEAR 2018 - SUMMARY OF CAPITAL FORECASTS BY MAJOR WORK CATEGORY GAS DISTRIBUTION, ELECTRIC DISTRIBUTION ENERGY SUPPLY, CUSTOMER CARE, SHARED SERVICES & IT, HUMAN RESOURCES, A&G FINAL POSITIONS (In Thousands of 2020 SAP Dollars)

Color							Difference		Difference		
Shared Services and Information Technology   1,596   1,596   0   60   1,536   1,596	Line		PG&E						(PG&E -	Settlement	
80   2F   7-1   Build IT Apps & Infra   1,596   1,596   0   4,087   6,441   53,528   53,528   53,528   0   47,087   6,441   53,528   6,481	No.	MWC	Exh-Ch	Major Work Category	PG&E (A)	Cal Advocates	` Adv)	TURN	TURN)	Amount	Settlement Notes
80   2F   7-1   Build IT Apps & Infra   1.596   1.596   0   4.08   1.596   Updated PG&E Actual   4   7-2   Flee! / Auto Equip   53.528   53.528   0   47.087   6.441   53.528   Updated PG&E Actual   2.5   7-2   Tools & Equipment   996   996   0   1.013   (17)   996   Updated PG&E Actual   2.5   7-2   Tools & Equipment   2.5   2											
81   4   7-2   Fleet / Auli Equip   53,528   53,528   0   47,087   6,441   53,528   Updated PG&E Actual											
82   5   7-2   Tools & Equipment   996   996   0   0   0   30,599   30,59											
83   21   7-2   Misc Capital   30,599   30,599   0   0   30,599											
84   28   7-2   EV - Station Infrastructure   1.854   1.854   0   2.100   (246)   1.854   Updated PG&E Actual   85   5   7-3   Tools & Equipment   287   287   0   400   393   793   Updated PG&E Actual   86   21   7-3   Misc Capital   793   793   0   400   393   793   Updated PG&E Actual   87   22   7-5   Misintal Buildings   86,199   86,199   86,199   0   43,746   42,453   86,199   Updated PG&E Actual   87   22   7-5   Updated PG&E Actual   88   27   7-5   Updated PG&E Actual   89   27   7-5   Updated PG&E Actual   89   27   7-7   Updated PG&E Actual   89   27   7-7   Updated PG&E Actual   1,117   1,117   Updated PG&E Actual   Updated PG&E Actual   1,117   Updated PG&E Actual   Upd											
85   5   7-3											
86   21   7-3   Misc Capital   793   793   0   400   393   793   Ujdated PG&E Actual   87   22   7-5   Maintain Buildings   86,199   86,199   0   43,746   42,453   86,199   Ujdated PG&E Actual   164,611   164,611   0   265,076   (100,465)   164,611   Ujdated PG&E Actual   Ujdated PG&								,			
87   22   7-5   Maintain Buildings   86,199   86,199   0   43,746   42,453   86,199   Updated PG&E Actual											
88   23   7-5   Implement RealEstate Strategy   164,611   164,611   0   265,076   (100,465)   164,611   Updated PG&E Actual   90   5   7-5   Tools & Equipment   1,117   1,117   0   300   817   1,117   Updated PG&E Actual   91   12   7-6   Implement Environment Projects   5,238   5,238   0   11,479   (6,241)   5,238   Updated PG&E Actual   Updated PG&E Actual   Updated PG&E Actual   1,117   1,117   0   0   0   0   0   0   Updated PG&E Actual   Updated PG&E Actual   Updated PG&E Actual   1,117   1,117   0   0   0   0   0   Updated PG&E Actual   1,117   1,117   0   0   0   0   Updated PG&E Actual   1,117   1,117   0   0   0   0   Updated PG&E Actual   1,117   1,117   0   0   0   Updated PG&E Actual   1,117   0   0   0   0   0   0   0   0   0											
89											
90			7-5		164,611	164,611		265,076	(100,465)	164,611	
91   12   7-6   Implement Environment Projects   5,238   5,238   0   11,479   (6,241)   5,238   Updated PG&E Actual   92   21   7-7   Misc Capital   0   0   0   0   0   0   0   0   0	89	2F	7-5	Build IT Apps & Infra			0	16		0	Updated PG&E Actual
92 21 7-7 Misc Capital 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	90		7-6					300	817	1,117	
93 2F 7-7 Build IT Apps & Infra 157,732 157,732 0 134,906 22,826 157,732 Updated PG&E Actual 94 2F 9-2 Build IT Apps & Infra 157,732 157,732 0 134,906 22,826 157,732 Updated PG&E Actual 95,732 157,732 0 134,906 22,826 157,732 Updated PG&E Actual 96 3N 7-9 Security Install/Replace 10,324 10,324 0 15,842 (5,518) 10,324 Updated PG&E Actual 97 Total Shared Services 539,843 539,843 0 543,951 (4,108) 539,843 Updated PG&E Actual 97 Total Shared Services 539,843 539,843 0 543,951 (4,108) 539,843 Updated PG&E Actual 98 2F 8-2 Build IT Apps & Infra 0 0 0 0 0 0 0 0 Updated PG&E Actual 100 5 8-6 Tools & Equipment 16 16 16 0 10 6 16 Updated PG&E Actual 101 22 8-6 Maintain Buildings 1,848 1,848 0 1,190 659 1,848 Updated PG&E Actual 102 2F 8-6 Build IT Apps & Infra 1,271 1,271 0 818 453 1,271 Updated PG&E Actual 103 Total Human Resources 4,509 4,509 0 5,377 (868) 4,509  Administrative and General 104 2F 9-2 Build IT Apps & Infra 20 20 0 1,842 (1,622) 20 Updated PG&E Actual 105 2F 9-3 Build IT Apps & Infra 1,120 1,120 0 765 355 1,120 Updated PG&E Actual 106 2F 9-4 Build IT Apps & Infra 1,605 1,605 0 654 951 1,605 Updated PG&E Actual 109 Updated PG&E Actual 109 17 Apps & Infra 1,605 1,605 0 6,867 (1,532) 5,335 Updated PG&E Actual 109 Updated PG&E Actu	91				5,238	5,238		11,479	(6,241)	5,238	
94 2F 7-8 Build IT Apps & Infra 157,732 157,732 0 134,906 22,826 157,732 Updated PG&E Actual 95 2F 7-9 Build IT Apps & Infra 22,120 22,120 0 19,937 2,183 22,120 21,00 19,937 2,183 22,120 21,120			7-7	Misc Capital				0	0	0	
95 2F 7-9 Build IT Apps & Infra 22,120 22,120 0 19,937 2,183 22,120 Updated PG&E Actual 96 3N 7-9 Security Install/Replace 10,324 10,324 0 15,842 (5,518) 10,324 Updated PG&E Actual 97 Total Shared Services 539,843 539,843 0 543,951 (4,108) 539,843 Updated PG&E Actual 98 2F 8-2 Build IT Apps & Infra 0 0 0 0 0 0 0 0 Updated PG&E Actual 100 5 8-6 Tools & Equipment 16 6 16 0 10 6 16 Updated PG&E Actual 101 22 8-6 Maintain Buildings 1,848 1,848 0 1,190 659 1,848 102 2F 8-6 Build IT Apps & Infra 1,271 1,271 0 818 453 1,271 Updated PG&E Actual 102 2F 8-6 Build IT Apps & Infra 1,271 1,271 0 818 453 1,271 Updated PG&E Actual 105 2F 9-3 Build IT Apps & Infra 20 20 0 1,642 (1,622) 20 Updated PG&E Actual 105 2F 9-3 Build IT Apps & Infra 1,120 1,120 0 765 355 1,120 Updated PG&E Actual 106 2F 9-4 Build IT Apps & Infra 1,120 1,120 0 765 355 1,120 Updated PG&E Actual 107 2F 9-5 Build IT Apps & Infra 1,1605 1,605 0 654 951 1,605 Updated PG&E Actual 109 Updated PG&E Actual 108 2F 9-8 Build IT Apps & Infra 1,605 1,605 0 664 951 1,605 Updated PG&E Actual 109 Updated PG&E Actual 106 2F 9-8 Build IT Apps & Infra 1,605 1,605 0 664 951 1,605 Updated PG&E Actual 109 Updated PG&E Actual 10	93		7-7	Build IT Apps & Infra	2,848	2,848	0	1,590	1,258	2,848	
96   3N   7-9   Security Install/Replace   10.324   10.324   0   15.842   (5.518)   10.324   539,843   539,843   539,843   0   543,951   (4,108)   539,843   539,843   539,843   539,843   0   543,951   (4,108)   539,843   539,843   539,843   539,843   0   543,951   (4,108)   539,843   539,843   539,843   539,843   0   543,951   (4,108)   539,843   539,8								134,906			
Human Resources   98   2F   8-2		2F	7-9	Build IT Apps & Infra	22,120	22,120	0	19,937	2,183	22,120	Updated PG&E Actual
Human Resources   98   2F   8-2   Build IT Apps & Infra   1,374   1,374   0   3,359   (1,985)   1,374   Updated PG&E Actual   1,00   5   8-6   Tools & Equipment   16   16   0   10   6   16   Updated PG&E Actual   Updat	96	3N	7-9	Security Install/Replace	10,324	10,324	<u>0</u>	15,842	(5,518)	10,324	Updated PG&E Actual
98	97			Total Shared Services	539,843	539,843	0	543,951	(4,108)	539,843	
98	Lumar	Bassura									
99 2F 8-4 Build IT Apps & Infra 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				Puild IT Appa & Infra	1 274	1 274	0	3 350	(4.005)	1 274	Undated PG&E Actual
100   5   8-6   Tools & Equipment   16   16   16   0   10   6   16   16											
101   22   8-6   Maintain Buildings   1,848   1,848   0   1,190   659   1,848   Updated PG&E Actual   102   2F   8-6   Build IT Apps & Infra   1,271   1,271   0   818   453   1,271   Updated PG&E Actual   105   2F   9-2   Build IT Apps & Infra   2,511   2,511   0   3,807   (1,296)   2,511   Updated PG&E Actual   105   2F   9-3   Build IT Apps & Infra   20   20   0   1,642   (1,622)   20   Updated PG&E Actual   106   2F   9-4   Build IT Apps & Infra   1,120   1,120   0   765   355   1,120   Updated PG&E Actual   107   2F   9-5   Build IT Apps & Infra   1,605   1,605   0   654   951   1,605   Updated PG&E Actual   1,605   1,605   0   654   951   1,605   0   1,605   0   0   1,605   0   0   0   0   0   0   0   0   0											
102   2F   8-6   Build   T Apps & Infra   1.271   1.271   0   818   453   1.271   4.509											
Administrative and General         4,509         4,509         0         5,377         (868)         4,509           104         2F         9-2         Build IT Apps & Infra         2,511         2,511         0         3,807         (1,296)         2,511         Updated PG&E Actual           105         2F         9-3         Build IT Apps & Infra         20         20         0         1,642         (1,622)         20         Updated PG&E Actual         Updated PG											
Administrative and General  104		21	0-0								Opuated FG&E Actual
104         2F         9-2         Build IT Apps & Infra         2,511         2,511         0         3,807         (1,296)         2,511         Updated PG&E Actual           105         2F         9-3         Build IT Apps & Infra         1,120         0         765         355         1,120         Updated PG&E Actual           107         2F         9-5         Build IT Apps & Infra         1,605         1,605         0         654         951         1,605         Updated PG&E Actual           108         2F         9-8         Build IT Apps & Infra         79         79         0         0         79         79         Updated PG&E Actual           109         Total A&G         5,335         5,335         0         6,867         (1,532)         5,335	103			Total Hullian Resources	4,509	4,509	U	5,577	(868)	4,509	
105 2F 9-3 Build IT Apps & Infra 20 20 0 1,642 (1,622) 20 Updated PG&E Actual Updated											
106     2F     9-4     Build IT Apps & Infra     1,120     1,120     0     765     355     1,120     Updated PG&E Actual       107     2F     9-5     Build IT Apps & Infra     1,605     1,605     0     654     951     1,605     Updated PG&E Actual       108     2F     9-8     Build IT Apps & Infra     79     79     0     0     79     79     109       109     Total A&G     5,335     5,335     0     6,867     (1,532)     5,335       110											
107     2F     9-5     Build IT Apps & Infra     1,605     1,605     0     654     951     1,605     Updated PG&E Actual       108     2F     9-8     Build IT Apps & Infra     79     79     0     0     79     79     Updated PG&E Actual       109     Total A&G     5,335     5,335     0     6,867     (1,532)     5,335       110			9-3								
108 2F 9-8 Build IT Apps & Infra 79 79 0 0 79 79 Updated PG&E Actual 109 Total A&G 5,335 5,335 0 6,867 (1,532) 5,335 110	106		9-4		1,120	1,120		765	355	1,120	
109 Total A&G 5,335 5,335 0 6,867 (1,532) 5,335					1,605			654			
110	108	2F	9-8	Build IT Apps & Infra	79	<u>79</u>	<u>0</u>	<u>0</u>	<u>79</u>		Updated PG&E Actual
				Total A&G	5,335	5,335	0	6,867	(1,532)	5,335	
111 Iotal Capital 3,917,614 0 3,746,763 171,031 3,917,614	111			Total Capital	3,917,814	3,917,814	0	3,746,783	171,031	3,917,814	

## Notes:

<sup>(</sup>A) Includes forecast updates, concessions, errata and stipulations.

## APPENDIX C PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE POST-TEST YEAR SETTLEMENT AMOUNTS

(Millions of Dollars)

		Tes	t Year		Post-T	est Year					Post-Tes	st Year		
								Attrition					Attrition	
		20	020	2021	Attrition	Attr	tion	Increase			Attrition	Attrition	Increase	
<u>Line</u>	PG&E Proposed	Prop	oosed	Proposed	Increase	Alloc	ation	Percentage	2022 Propo	sed	Increase	Allocation	Percentage	<u>Line</u>
			(A)	(B)	(C)	1)	D)	(E)	(F)		(G)	(H)	(1)	
1	Electric Gen		2,327	2,315		(12) -3.	4%	-0.5%	2,	332	17	3.4%	0.7%	1
2	Electric Dist		5,057	5,310	2	253 71.	1%	5.0%	5,0	644	334	69.4%	6.3%	2
3	Gas Dist		2,136	2,251	1	15 32.	3%	5.4%	2,	882	130	27.1%	5.8%	3
4	Revenue Collected in Rates Total	\$	9,520	\$ 9,877	\$ 3	<b>356</b> 100	.0%	3.7%	\$ 10,	358	\$ 481	100.0%	4.9%	4
														•

	Test Year	ПΓ			Post-Test	Year				F	ost-Tes	t Year	
		ш					Attrition						Attrition
	2020	ш	2021 Attrition Attrition Increase							Att	rition	Attrition	Increase
CalAdvocates Primary Proposal	Proposed	ш	Proposed	- 1	Increase	Allocation	Percentage	2022	Proposed	Inci	ease	Allocation	Percentage
	(A)	ПГ	(B)		(C)	(D)	(E)		(F)	(	G)	(H)	(I)
Electric Gen	2,21	0	2,196		(13)	-4.3%	-0.6%		2,213		17	5.0%	0.8%
Electric Dist	4,87	5	5,097		222	73.8%	4.6%		5,320		223	67.2%	4.4%
Gas Dist	2,01	4	2,106		92	30.5%	4.6%		2,199		92	27.8%	4.4%
Revenue Collected in Rates Total	\$ 9,09	9	\$ 9,400	\$	301	100.0%	3.3%	\$	9,732	\$	332	100.0%	3.5%

	Test Year		Post-Test	Year		Post-Test Year					
					Attrition				Attrition		
	2020	2021	Attrition	Attrition	Increase		Attrition	Attrition	Increase		
Settlement	Proposed	Proposed	Increase	Allocation	Percentage	2022 Proposed	Increase	Allocation	Percentage		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
Electric Gen	2,289	2,274	(16)	-4.9%	-0.7%	2,266	(8)	-2.1%	-0.3%		
Electric Dist	4,800	5,011	211	66.7%	4.4%	5,287	277	76.1%	5.5%		
Gas Dist	2,013	2,134	121	38.2%	6.0%	2,229	95	26.1%	4.4%		
Revenue Collected in Rates Total	\$ 9,102	\$ 9,418	\$ 316	100.0%	3.5%	\$ 9,782	\$ 364	100.0%	3.9%		

# APPENDIX D PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE DEPRECIATION FORECAST REDUCTION

## (MILLIONS OF DOLLARS)

## Difference

Line No.	Revenue Requirement	PG&E Proposed (A)	Settlement (B)	(Proposed vs. Settled)
1	Depreciation Expense	2,800,134	2,665,083	(135,051)
2	RF&U	107,040	105,348	(1,692)
3	Income Taxes	231,833	214,572	(17,261)
4	Net for Return	2,249,745	2,253,366	3,620
5	Other Operating Revenues	(195,077)	(194,587)_	490
6	Total Revenue Requirement		_	(149,894)

- (A) GRC Settlement At PG&E Proposed Depreciation Rates
- (B) GRC Settlement At Settlement Depreciation Rates

## APPENDIX D

## PACIFIC GAS AND ELECTRIC COMPANY 2020 GENERAL RATE CASE DEPRECIATION FORECAST REDUCTION ELECTRIC AND GAS DEPARTMENTS - RESULTS OF OPERATIONS AT PROPOSED RATES (THOUSANDS OF DOLLARS)

			(A)					(B-A) 2020 PG&E GRC (Difference)					
	ı	Adi Recorded	nt At PG&E Pro	posed Deprecia Estimated	Test	Adi Recorded	ment At Settler Estimated	nent Depreciation Estimated	on Rates Test	Adi Recorded	Estimated	(Difference) Estimated	Test
Line		Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
No.	Description	2017RA	2018	2019	2020	2017RA	2018	2019	2020	2017RA	2018	2019	2020
INO.	Description	(B)	(C)	(D)	(E)	(B)	(C)	(D)	(E)	(B)	(C)	(D)	(E)
	REVENUE:	(6)	(0)	(D)	(E)	(6)	(6)	(D)	(E)	(6)	(0)	(D)	(=)
1	Revenue Collected in Rates	8,014,182	8.171.114	8,517,725	9.252.364	8,014,182	8.171.114	8,517,725	9.102.470	0	0	0	(149,894)
2	Plus Other Operating Revenue	170,111	170,111	170,111	195,077	170,111	170,111	170,111	194,587	0	0	0	(490)
3	Total Operating Revenue	8,184,294	8,341,225	8,687,837	9,447,442	8,184,294	8,341,225	8,687,837	9,297,057	0	0	0	(150,384)
		., . , .			, ,		-,- ,		., . ,				,, ,
	OPERATING EXPENSES:												
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0
5	Production / Procurement	646,529	607,880	637,530	625,606	646,529	607,880	637,530	625,606	0	0	0	0
6	Storage	0	0	0	0	0	0	0	0	0	0	0	0
7	Transmission	9,513	11,095	9,798	9,986	9,513	11,095	9,798	9,986	0	0	0	0
8	Distribution	1,004,650	1,378,162	1,389,366	1,437,596	1,004,650	1,378,162	1,389,366	1,437,596	0	0	0	0
9	Customer Accounts	271,106	267,298	245,070	245,782	271,106	267,298	245,070	245,782	0	0	0	0
10	Uncollectibles	27,307	28,088	28,915	30,329	27,307	28,088	28,915	29,845	0	0	0	(484)
11	Customer Services	36,386	48,470	50,836	30,764	36,386	48,470	50,836	30,764	0	0	0	0
12	Administrative and General	1,000,248	1,117,841	1,259,832	1,203,064	1,000,248	1,117,841	1,259,832	1,203,064	0	0	0	0
13	Franchise & SFGR Tax Requirement	65,291	67,888	70,702	76,711	65,291	67,888	70,702	75,503	0	0	0	(1,208)
14	Amortization	176	174	172	23,271	176	174	172	23,271	0	0	0	0
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0
17	Other Adjustments	(21,665)	(21,322)	(21,305)	(1,721)	(21,665)	(21,322)	(21,305)	(1,721)	0	0	0	0
18	Subtotal Expenses:	3,039,544	3,505,575	3,670,917	3,681,387	3,039,544	3,505,575	3,670,917	3,679,695	0	0	0	(1,692)
	TAXES:												
19	Superfund	0	0	0	0	0	0	0	0	0	0	0	0
20	Property	280,569	304,407	328,760	350,300	280,569	304,407	328,760	350,300	0	0	0	0
21	Payroll	107,367	91,869	95,561	95,862	107,367	91,869	95,561	95,862	0	0	0	0
22	Business	1,088	1,124	1,161	1,199	1,088	1,124	1,161	1,199	0	0	0	0
23	Other	6,713	10,606	13,470	13,723	6,713	10,606	13,470	13,723	0	0	0	0
24	State Corporation Franchise	88,377	37,685	67,164	130,393	88,377	37,685	67,164	117,148	0	0	(0)	(13,245)
25	Federal Income	376,395	(74,426)	(41,529)	101,439	376,395	(74,426)	(41,530)	97,424	0	0	(1)	(4,016)
26	Total Taxes	860,510	371,265	464,588	692,916	860,510	371,265	464,587	675,655	0	0	(1)	(17,261)
									0.005.000	0	0		(105.051)
27	Depreciation	2,324,312	2,460,143	2,621,644	2,800,134	2,324,312	2,460,143	2,621,644	2,665,083		-	0	(135,051)
28	Fossil/Hydro Decommissioning	(5,527)	(5,527)	(5,527)	23,259	(5,527)	(5,527)	(5,527)	23,259	0	0	0	0
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0
30	Total Operating Expenses	6,218,839	6,331,455	6,751,621	7,197,696	6,218,839	6,331,455	6,751,620	7,043,692	0	0	(1)	(154,005)
31	Net for Return	1,965,455	2,009,770	1,936,215	2,249,745	1,965,455	2,009,770	1,936,216	2,253,366	0	0	1	3,620

32 Rate Base

25,209,967

26,470,922

27,745,023

29,415,482

25,209,967

26,470,922

27,745,023

29,462,512

47,030