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**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 Services Effective  
on January 1, 2020

(U 39 M)

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

**MOTION OF PACIFIC GAS AND ELECTRIC COMPANY  
(U 39 M) TO AMEND SETTLEMENT AGREEMENT**

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Dated: August 13, 2020

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**MOTION OF PACIFIC GAS AND ELECTRIC COMPANY  
(U 39 M) TO AMEND SETTLEMENT AGREEMENT**

Pursuant to Rule 11.1 of the California Public Utilities Commission's Rules of Practice and Procedure (Rules), Pacific Gas and Electric Company (PG&E) respectfully files this motion to request permission to make corrections to the Settlement Agreement of PG&E's 2020 General Rate Case. The Settlement Agreement was filed on December 20, 2019 with the *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*.

None of the proposed changes impacts the revenue requirement (RRQ) in the Settlement Agreement. PG&E has consulted with the other Settling Parties and confirmed that they do not object to the proposed changes.<sup>1</sup> PG&E has also discussed these proposed corrections with the Energy Division.

**I. SUMMARY AND BACKGROUND**

The Joint Parties filed the Settlement Agreement on December 20, 2019. Energy Division reviewed the Settlement Agreement and propounded certain discovery requests. As a result of this and further review, PG&E found numerical discrepancies in the Settlement Agreement, which it seeks to correct by this Motion. The errors described below do not impact RRQ of the Settlement Agreement; and thus, no corrections are needed to the Results of

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<sup>1</sup> Center for Accessible Technology's (CforAT) support for the Settlement Agreement is based on its incorporation of the Memorandum of Understanding between CforAT and PG&E. CforAT did not join in the portions of the Settlement Agreement at issue in this motion.

Operation (RO) model supporting the Settlement Agreement provided to Energy Division on May 1, 2020.

The Settlement Agreement includes as Appendix B, a document that compares the parties' positions in the Joint Comparison Exhibit (JCE) to the resolution of the issues in the Settlement Agreement.<sup>2</sup> On May 20, 2020, PG&E, on behalf of the Settling Parties, provided associated updated versions of Appendices A, B, C and D of the Settlement Agreement in response to a ruling of Administrative Law Judges (ALJs) Lirag and Lau. This motion seeks to replace the Appendix B submitted on May 20, 2020 with a corrected version.

A redline of the corrections to Appendix B is included as Attachment B and a clean version of all changes to the Settlement Agreement, including Appendix B, is included as Attachment C.

## II. REQUESTED CORRECTIONS

PG&E requests approval of the following corrections by this Motion:

SETTLEMENT AGREEMENT			
<u>Section - Title</u>	<u>Original Number</u>	<u>Corrected Number</u>	<u>Explanation</u>
2.4.1: Energy Supply Test Year Forecast	\$288M	\$285.8M	Corrected capital number reflects agreement in Section 2.4.2.8 on Diablo Canyon Independent Spent Fuel Storage Installation project removal. <sup>3</sup>
2.4.2.2: Generator Stator Replace-ment Project	\$90.3M	\$90.4M <sup>4</sup>	Typographical error of PG&E's proposed forecast.

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<sup>2</sup> This Appendix modified the two-volume JCE which was admitted into the record at the evidentiary hearing on November 6, 2019 as Hearing Exhibits (HE) 311 and 312.

<sup>3</sup> PG&E also updated Appendix B - year 2020 capital expenditure table to the Settlement Agreement to account for the removal of ISFSI project (See Attachment B, p. 11, line 50).

<sup>4</sup> HE 147: Exhibit (PG&E-5), Chapter 3, WP 3-73, and PG&E's response to Data Request A4NR\_001-Q25, dated February 1, 2019.

SETTLEMENT AGREEMENT			
<u>Section - Title</u>	<u>Original Number</u>	<u>Corrected Number</u>	<u>Explanation</u>
2.5.3.3: Revised Salesforce Phases 2 and 3 Forecast, Table 3	\$1,476,000	\$1,467,000 <sup>5</sup>	Typographical error in Total column.
2.7.2.2: STIP Forecast and STIP Capitalization <sup>6</sup>	See Attachment A, redline version of corrections.	See Attachment C for corrected version.	\$41.6M RRQ is correctly applied per Settlement Agreement, but the supporting discussion contained errors.
2.8.3.1: Excess Liability Insurance	\$307M	\$246.321M allocated to the GRC.	Corrected number and description reflects amount allocated to GRC only. <sup>7</sup> Original number included amounts allocated to other rate cases. <sup>8</sup>
2.9.2: Other Operating Revenue	\$159.593M	\$194.587M	Corrected number includes previously-excluded Electric Generation and Gas Distribution allocations. <sup>9, 10</sup>
2.9.4.1: Working Capital (formerly Working Cash) <sup>11</sup>	\$948.51M	\$1,002.0M	“Working Capital” more appropriate title as it includes rate base working capital components: materials and supplies as well as working cash. PG&E JCE position of \$1,528.2M <sup>12</sup> in working capital was decreased by \$582.1M or a RRQ of

<sup>5</sup> HE 98: Stipulation Between PG&E and TURN Regarding Salesforce 2 and 3 Project, p. 3.

<sup>6</sup> PG&E’s responses to Data Requests ED\_041-Q01, dated May 12, 2020, and ED\_041-Q02, dated May 12, 2020.

<sup>7</sup> Attachment B, Revised Appendix B, Corporate Services Organization and Companywide Expenses, p. 8, line 80, General Liability Insurance and Miscellaneous (Utility).

<sup>8</sup> HE 27: Exhibit (PG&E-29), page xiii, Table 29-5, line 87, General Liability Insurance and Miscellaneous (Utility), Forecast Year 2020.

<sup>9</sup> PG&E’s response to Data Request ED\_054-Q01, dated July 17, 2020.

<sup>10</sup> Settlement Agreement updated Appendix A dated May 20, 2020, line 34, 2020 settlement amount.

<sup>11</sup> PG&E’s responses to Data Requests ED\_030-Q01, dated March 24, 2020.

<sup>12</sup> HE 312:JCE Volume 2, Table 5A-4, Line 7 PG&E’s JCE position.

SETTLEMENT AGREEMENT			
<u>Section - Title</u>	<u>Original Number</u>	<u>Corrected Number</u>	<u>Explanation</u>
			\$59M. <sup>13</sup> However, this reduction is partially offset by other Settlement Agreement changes that impact working capital calculations resulting in the corrected number. <sup>14</sup>
Appendix B Table for A&G expense and corresponding changes in Cost Summary by LOB and companywide expenses	See Redline version in Attach. B	See Clean version in Attach. C	Attachments include corrections to: original formulae in table; inclusion of the Labor Escalation Adjustment; <sup>15</sup> the Finance organization reduction of \$9,043 (not \$8,997); and a missing entry for meals and entertainment of \$218k. The Settlement RO model includes the correct amounts.
JOINT MOTION FOR APPROVAL OF SETTLEMENT			
9b, p. 45 header	5.5.5.	5.6.2	Typographical error to section reference.
2.5: Customer Care, pp. 30, 31	\$4 and \$4.2	\$1.5	Corrected number describes the reduction only, instead of the capital forecast per the Settlement Agreement, for Contact Centers information technology. <sup>16</sup>

### III. CONCLUSION

As mentioned above, PG&E has consulted with the other Settling Parties who do not object to the relief sought in this Motion. PG&E apologizes for any inconvenience caused by these errors and will review its process to avoid such errors in the future. For the reasons

<sup>13</sup> This is derived by using a 10.1% revenue requirement factor applied to the working capital change of \$582.1 million.

<sup>14</sup> See HE 80: Exhibit (PG&E-10), Chap. 13 testimony for working cash calculations.

<sup>15</sup> HE 310: Exhibit (PG&E-33), Section C, p. 1, line 27 to p. 2, line 13 and Table 1.

<sup>16</sup> HE 98: Stipulation Between PG&E and TURN Regarding Salesforce 2 and 3 Project, p. 3, Salesforce Phases 2 & 3 Estimate Table, line Capital MWC 2F, PG&E Testimony Forecast Year 2020: \$5.589 million, less Compromise Forecast Year 2020: \$4.074 million; [\$5.589 - \$4.074 = \$1.515 million].

previously stated, PG&E respectfully requests that the Commission grant this motion by approving the proposed changes to the Settlement Agreement and Appendix B which are consolidated and appended to this Motion as Attachment C.

Respectfully Submitted,

By: /s/ Mary A. Gandesbery

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PACIFIC GAS AND ELECTRIC COMPANY

Dated: August 13, 2020

**PACIFIC GAS AND ELECTRIC COMPANY**  
**ATTACHMENT A**  
**REDLINE CORRECTIONS TO**  
**SETTLEMENT AGREEMENT, SECTION 2.7.2.2**

## ATTACHMENT A: Redlined Version of Section 2.7.2.2 Correction

### Section 2.7.2.2 – STIP Forecast Calculation and STIP Capitalization<sup>1</sup>

Section 2.7.2.1 of the Settlement Agreement includes the agreed-upon 2020 STIP forecast reduction of \$41.6 million. While the amount is correct, the discussion of how the number was calculated in section 2.7.2.2 contains errors. PG&E requests the following edits to subsections c, d, and e of this section as follows:

- a) Requested Companywide STIP Amount: \$173.4 million (\$172.9 million for Utility and \$0.495 million for PG&E Corporation).<sup>36/</sup>
- b) After applying the below the line factor of 0.59% and the Capitalization Factor of 36.36%: the requested Companywide STIP expense = \$109.7 million (\$109.4 million for Utility and \$0.3 million for Corporation).<sup>37/</sup>
- c) The GRC portion of total companywide amount is 83.09%: \$109.7 million x 83.09% = ~~\$91.2~~ **\$91.1** million (~~\$90.894~~ **\$90.882** million for Utility and ~~\$0.308~~ **\$0.260** million for Corporation).
- d) Apply the PPP Benefit adjustment: ~~\$91.199~~ **\$91.151** million- \$5.570 million = ~~\$85.629~~ **\$85.581** million.
- e) The Settlement Agreement reduces this GRC-revenue ~~requirement~~ **net expense** by the amount of ~~\$41.6~~ **\$43.4** million: ~~\$85.629~~ **\$85.581** million ~~\$41.6~~ **\$43.425** million = ~~\$44.029~~ **\$42.156** million. **The amount of \$43.425 million GRC net expense reduction, results in a \$41.6 million revenue requirement reduction.**<sup>2</sup>

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<sup>1</sup> PG&E's responses to Data Requests ED\_041-Q01, dated May 12, 2020, and ED\_041-Q02, dated May 12, 2020.

<sup>2</sup> This reduction includes the associated revenue requirement changes due to capitalized STIP, payroll taxes and revenue fees and uncollectibles.



**PACIFIC GAS AND ELECTRIC COMPANY**  
**ATTACHMENT B**  
**REDLINE CORRECTIONS TO**  
**SETTLEMENT AGREEMENT, APPENDIX B**

**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**

**2020**

Line No.	Exhibit	PG&E Forecast (w/out Labor Escalation Adj)	PG&E Forecast (with Labor Escalation Adj)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement
1	3 Gas	\$ 374,490	\$ 374,080	\$ (24,915)	\$ (20,363)	\$ (5,000)	\$ 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	<b>Total</b>	<b>\$ 2,871,478</b>	<b>\$ 2,869,909</b>	<b>\$ (224,892)</b>	<b>\$ (214,431)</b>	<b>\$ (115,848)</b>	<b>\$ 2,754,061</b>

**A&G Department Costs**

**2020**

Organization	PG&E Forecast (w/out Labor Escalation Adj)	PG&E Forecast (with Labor Escalation Adj)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement
8 Human Resources	\$ 77,326	\$ 77,299	\$ (288)	\$ -	\$ (1,000 <del>203</del> )	\$ 76,096
9 Finance	\$ 62,095	\$ 62,078	\$ -	\$ -	\$ <del>-(8,997)</del> (10,883)	\$ 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 <del>241</del> )	\$ 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 <del>361</del> )	\$ 24,871
8 Human Resources - IT only	\$ 2,059	\$ 2,059	\$ -	\$ -	\$ -	\$ 2,059
9 Corporate Services - IT only	\$ 2,436	\$ 2,436	\$ -	\$ -	\$ -	\$ 2,436
<b>Total</b>	<b>\$ 258,898</b>	<b>\$ 258,848</b>	<b>\$ (553)</b>	<b>\$ -</b>	<b>\$ (10,497<del>12,688</del>)</b>	<b>\$ 246,160</b>

**Capital Expenditures**

**2018**

Exhibit	PG&E Forecast	Cal Adv	TURN	Settlement Reduction	Settlement
3 Gas	\$ 968,837	\$ 929,401	\$ 968,837	\$ -	\$ 968,837
4 Electric	\$ 1,731,550	\$ 1,910,748	\$ 1,662,373	\$ -	\$ 1,731,550
5 Energy Supply	\$ 416,223	\$ 372,523	\$ 416,472	\$ -	\$ 416,223
6 Customer	\$ 142,905	\$ 155,454	\$ 142,905	\$ -	\$ 142,905
7 Shared Services/IT	\$ 575,561	\$ 539,843	\$ 543,951	\$ -	\$ 575,561

31	8 Human Resources	\$ 5,377	\$ 4,509	\$ 5,377	\$ -	\$ 5,377
32	9 A&G	\$ 6,867	\$ 5,335	\$ 6,867	\$ -	\$ 6,867
33	<b>Total</b>	<b>\$ 3,847,321</b>	<b>\$ 3,917,814</b>	<b>\$ 3,746,783</b>	<b>\$ -</b>	<b>\$ 3,847,321</b>

#### Capital Expenditures

2019

Exhibit	PG&E Forecast	Cal Adv	TURN	Settlement Reduction	Settlement
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
<b>Total</b>	<b>\$ 3,840,236</b>	<b>\$ 3,319,063</b>	<b>\$ 3,571,932</b>	<b>\$ -</b>	<b>\$ 3,840,236</b>

#### Capital Expenditures

2020

Exhibit	PG&E Forecast	Cal Adv	TURN	Settlement Reduction	Settlement
3 Gas	\$ 1,022,273	\$ 936,329	\$ 927,964	\$ -	\$ 1,022,273
4 Electric	\$ 2,233,862	\$ 1,542,139	\$ 2,003,551	\$ -	\$ 2,233,862
5 Energy Supply	\$ 287,988,285,755	\$ 287,988	\$ 288,992	\$ -	\$ 287,988,285,755
6 Customer	\$ 140,225	\$ 141,741	\$ 136,152	\$ -	\$ 140,225
7 Shared Services/IT	\$ 434,997	\$ 324,764	\$ 403,827	\$ -	\$ 434,997
8 Human Resources	\$ 2,413	\$ 2,413	\$ 2,413	\$ -	\$ 2,413
9 A&G	\$ 8,322	\$ 8,322	\$ 8,322	\$ -	\$ 8,322
<b>Total</b>	<b>\$ 4,130,081,127,848</b>	<b>\$ 3,243,697</b>	<b>\$ 3,771,220</b>	<b>\$ -</b>	<b>\$ 4,130,081,127,848</b>

#### Companywide Expense Detail

2020

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
DOT Drug Testing	\$ 635	\$ 635	\$ -	\$ -	\$ -	\$ 635
Employee Assistance Program	\$ 2,158	\$ 2,158	\$ -	\$ -	\$ -	\$ 2,158
Employee Assistance Program (Corp)	\$ 1	\$ -1	\$ -	\$ -	\$ -	\$ -1
Wellness Program (Utility)	\$ 9,270	\$ 9,270	\$ -	\$ -	\$ -	\$ 9,270
Wellness Program (Corp)	\$ 6	\$ 86	\$ -	\$ -	\$ -	\$ 86
Long Term Disability	\$ 30,808	\$ 30,808	\$ -	\$ -	\$ -	\$ 30,808
LTD & STD (Pay-As-You-Go) & Leave Admin	\$ 4,479	\$ 4,479	\$ -	\$ -	\$ -	\$ 4,479
Workers Compensation	\$ 49,800	\$ 49,800	\$ -	\$ -	\$ -	\$ 49,800
LTD and STD Insurance Plan (Corp)	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ 39
PFL and STD Adjustment	\$ (16,583)	\$ (16,582)	\$ -	\$ -	\$ -	\$ (16,582)
Workforce Transition Program	\$ 18,822	\$ 18,820	\$ (5,295)	\$ -	\$ -	\$ 18,820
SRSP (Utility)	\$ 474	\$ 474	\$ (557)	\$ -	\$ -	\$ 474
DCESRP (Utility)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

8475	SRSP (Corp)	\$ 15	\$ 15	\$ 4	\$ -	\$ -	\$ 15
8276	DCESRP (Corp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8377	Non-Qualified (Pay-As-You-Go) - Utility	\$ 988	\$ 988	\$ (40)	\$ -	\$ -	\$ 988
8478	Non-Qualified (Pay-As-You-Go) - Corp	\$ 1,696	\$ 1,696	\$ (0)	\$ -	\$ -	\$ 1,696
8579	STIP for Non-Executive (Utility)	\$ 172,900	\$ 172,883	\$ (134,066)	\$ (108,118)	\$ (88,000)	\$ 84,883
8680	STIP for Non-Executive (Corp)	\$ 495	\$ 495	\$ (384)	\$ (309)	\$ -	\$ 495
8781	Officer Compensation Removal (Utility)	\$ (14,369)	\$ (14,368)	\$ -	\$ -	\$ -	\$ (14,368)
8882	Officer Compensation Removal (Corp)	\$ (4,227)	\$ (4,227)	\$ -	\$ -	\$ -	\$ (4,227)
8983	Employee Health Care Contributions (Utility)	\$ (38,155)	\$ (38,155)	\$ -	\$ -	\$ -	\$ (38,155)
9084	Employee Health Care Contributions (Corp)	\$ (26)	\$ (26)	\$ -	\$ -	\$ -	\$ (26)
9185	Employee Relocation Program (Utility)	\$ 5,918	\$ 5,918	\$ 247	\$ -	\$ -	\$ 5,918
9286	Employee Relocation Program (Corp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9387	Adoption Reimbursement	\$ 12	\$ 12	\$ (12)	\$ -	\$ -	\$ 12
9488	Dental Plans (Utility)	\$ 35,054	\$ 35,054	\$ -	\$ -	\$ -	\$ 35,054
9589	Dental Plans (Corp)	\$ 24	\$ 24	\$ -	\$ -	\$ -	\$ 24
9690	Medical (Utility)	\$ 494,856	\$ 494,856	\$ -	\$ -	\$ (1,973)	\$ 492,883
9791	Medical (Corp)	\$ 339	\$ 339	\$ -	\$ -	\$ -	\$ 339
9892	Post Retirement Life (Pay-As-You-Go) - Utility	\$ 3,879	\$ 3,879	\$ -	\$ -	\$ -	\$ 3,879
9993	Post Retirement Life (Pay-As-You-Go) - Corp	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ 4
10094	Post Retirement Medical (Pay-As-You-Go) - Utility	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ 833
10195	Post Retirement Medical (Pay-As-You-Go) - Corp	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 1
10296	Post Retirement Pension (Pay-As-You-Go) - Utility	\$ 305	\$ 305	\$ -	\$ -	\$ -	\$ 305
10397	Post Retirement Pension (Pay-As-You-Go) - Corp	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0
10498	Post Retirement Trust Contributions - Medical and Life (Utility)	\$ 14,746	\$ 14,746	\$ -	\$ -	\$ -	\$ 14,746
10599	Post Retirement Trust Contributions - Medical and Life (Corp)	\$ 71	\$ 71	\$ -	\$ -	\$ -	\$ 71
106100	Retirement Savings Plan (Utility)	\$ 114,828	\$ 114,828	\$ -	\$ -	\$ -	\$ 114,828
107101	Retirement Savings Plan (Corp)	\$ 138	\$ 138	\$ -	\$ -	\$ -	\$ 138
108102	Service Awards (Utility)	\$ 872	\$ 872	\$ (872)	\$ -	\$ -	\$ 872
109103	Vision Plans (Utility)	\$ 3,425	\$ 3,425	\$ -	\$ -	\$ -	\$ 3,425
110104	Vision Plans (Corp)	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ 2
111105	Emergency Childcare	\$ -	\$ -	\$ (469)	\$ -	\$ -	\$ -
112106	Group Life Insurance Plan (Utility)	\$ 616	\$ 616	\$ -	\$ -	\$ -	\$ 616
113107	Group Life Insurance Plan (Corp)	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0
114108	Tuition Refund Program (Utility & Corp)	\$ 3,390	\$ 3,390	\$ -	\$ -	\$ -	\$ 3,390
115109	Bank Fees (Utility)	\$ 5,492	\$ 5,492	\$ (750)	\$ -	\$ -	\$ 5,492
116110	General Liability Insurance and Miscellaneous (Utility)	\$ 356,611	\$ 356,611	\$ -	\$ (190,365)	\$ (60,173)	\$ 296,438
117111	General Liability Insurance and Miscellaneous (Corp)	\$ 347	\$ 347	\$ -	\$ -	\$ -	\$ 347
118112	Directors and Officers Liability Insurance (Utility)	\$ 1,996	\$ 1,996	\$ -	\$ -	\$ -	\$ 1,996
119113	Directors and Officers Liability Insurance (Corp)	\$ 616	\$ 616	\$ -	\$ -	\$ -	\$ 616
120114	Nuclear Liability Insurance	\$ 1,633	\$ 1,633	\$ -	\$ -	\$ -	\$ 1,633
121115	Nuclear Property Insurance	\$ 1,887	\$ 1,887	\$ -	\$ -	\$ -	\$ 1,887
122116	Property Insurance (Utility)	\$ 22,704	\$ 22,704	\$ -	\$ -	\$ -	\$ 22,704
123117	Property Insurance (Corp)	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ 21
124118	Litigation Settlements and Judgments	\$ 20,641	\$ 20,641	\$ -	\$ -	\$ -	\$ 20,641
125119	Third Party Claims	\$ 17,342	\$ 17,342	\$ -	\$ -	\$ -	\$ 17,342
126120	Director Fees (Corp)	\$ 1,897	\$ 1,897	\$ -	\$ -	\$ -	\$ 1,897
121	Meals & Entertainment Adjustment	\$ (218)	\$ (218)	\$ -	\$ -	\$ -	\$ (218)
129122	<b>Total</b>	<b>\$ 1,329,725,507</b>	<b>\$ 1,329,709,491</b>	<b>\$ (142,193)</b>	<b>\$ (298,792)</b>	<b>\$ (150,146)</b>	<b>\$ 1,179,563,345</b>
130123							

[134124](#) Companywide Expense Summary
 [132125](#)
2020

	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
<a href="#">133126</a>							
<a href="#">134127</a>	Shared Services/IT	80,613	80,614	0	0	0	80,614
<a href="#">135128</a>	Human Resources	817,925	817,907	(141,443)	(108,427)	(89,973)	727,935
<a href="#">136129</a>	A&G	431,187	431,187	(750)	(190,365)	(60,173)	371,014
<a href="#">137130</a>	<b>Total</b>	<b>\$ 1,329,725-507</b>	<b>\$ 1,329,709-491</b>	<b>\$ (142,193)</b>	<b>\$ (298,792)</b>	<b>\$ (150,146)</b>	<b>\$ 1,179,563-345</b>

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 Amount (83.09% of Total Company)			
Line No.	Exhibit	Chapter	Corporate Services Organization	PG&E (w/out Labor Escalation Adjustm ent) (B)	PG&E (with Labor Escalati on Adjustm ent) (A)(B)	Cal Adv Redu ction	TURN Redu ction	Settle ment Reduc tion (C)	Settlem ent Amount (with Labor Escalati on Adjustm ent)	PG&E (w/outwit h Labor Escalatio n Adjustme nt) (A)(B)	Settlem ent Reducti on	Settlemen t Amount (with Labor Escalatio n Adjustme nt)	Settlement Notes (C)
1	8	Various	Human Resources	77,326	77,299			(1,203)	76,096	64,25323	(1,000)	63,25323	GRC-RRQ Reduction of \$1M for customer affordability
2	9	2	Finance	62,095	62,078	(288)	-	(10,883)	51,196	51,59758	(8,9979043)	42,60054	GRC-RRQ Reduction of \$9M for general customer affordability
3	9	3	Risk and Audit	11,463	11,462			-	11,462	9,525524	-	9,525524	Adopts PG&E's forecast
4	9	4	Compliance & Ethics	7,783	7,782	(266)	-	-	7,782	6,467466	-	6,467466	Adopts PG&E's forecast
5	9	5	Regulatory Affairs	15,627	15,625			(241)	15,385	12,98598	(200)	12,78578	GRC-RRQ Reduction of \$0.2M for general customer affordability
6	9	6	Law	48,657	48,655			-	48,655	40,43442	-	40,43442	Adopts PG&E's forecast
7	9	7	Executive Offices and Corporate Secretary	6,220	6,219			-	6,219	5,168	-	5,168	Adopts PG&E's forecast
8	9	8	Corporate Affairs	25,233	25,232			(361)	24,871	20,66796	(300)	20,66766	GRC-RRQ Reduction of \$0.3M for general customer affordability
409	10	7	Corporate Service Capitalization - Labor							(17,226)	-262	(17,22616,964)	Adopts PG&E's forecastGRC Capitalization increase of \$0.2M due to reductions
44	10	7	Corporate Service Capitalization - M&S							(574)	9	(574565)	Adopts PG&E's forecastGRC Capitalization increase of \$0.09M due to reductions
10			Total Corporate Services Organization	254,403	254,353	(553)	-	(12,688)	241,665	193,594552	(10,497543)	183,097200,808	

Line No	Exhibit	Chapter	IT Expense	PG&E (w/out Labor Escalation Adjustm ent) (B)	PG&E (with Labor Escalati on Adjustm ent) (A)(B)	Cal Adv Redu ction	TURN Redu ction	Settle ment Reduc tion (C)	Settlem ent Amount (with Labor Escalati on Adjustm ent)	PG&E (w/outwit h Labor Escalatio n Adjustme nt) (A)(B)	Settlem ent Reducti on	Settlemen t Amount (with Labor Escalatio n Adjustme nt)	Settlement Notes
43	8	Various	Human Resources	2,059	2,059	-	-	-	2,059	1,711	0	1,711	Adopts PG&E's forecast
12	9	2	Finance	1,211	1,211	-	-	-	1,211	1,006	0	1,006	Adopts PG&E's forecast
14	9	3	Risk and Audit	249	249	-	-	-	249	207	0	207	Adopts PG&E's forecast
13	9	4	Compliance & Ethics	475	475	-	-	-	475	395	0	395	Adopts PG&E's forecast
45	9	5	Regulatory Affairs	396	396	-	-	-	396	329	0	329	Adopts PG&E's forecast
14													
46													
15													
47													
16													

18	9	6	Law	4	4	-	-	-	4	3	0-	3	Adopts PG&E's forecast
17	9	7	Executive Offices and Corporate Secretary	-	-	-	-	-	-	-	0-	-	Adopts PG&E's forecast
19	9	8	Corporate Affairs	101	101	-	-	-	101	84	0-	84	Adopts PG&E's forecast
20				4,495	4,495	-	-	-	4,495	3,735	-	3,735	
19			Total IT Expense										
22													
20													

Line No.	Exhibit	Chapter	Corporate Services Organization incl. IT	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	PG&E (w/outwith Labor Escalation Adjustment) (A)(B)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
23	8	Various	Human Resources	79,385	79,358	(288)	-	(1,203)	78,155	65,96494	(1,000)	64,96494	GRC-RRQ Reduction of \$1M for customer affordability
21	9	2	Gal-AdvFinance	63,306	63,289	-	-	(10,883)	52,407	52,60458	(8,9979043)	43,60754	GRC-RRQ Reduction of \$9M for general customer affordability
24	9	3	Risk and Audit	11,712	11,711	-	-	-	11,711	9,732731	-	9,732731	Adopts PG&E's forecast
22	9	4	Compliance & Ethics	8,258	8,257	(266)	-	-	8,257	6,862861	-	6,862861	Adopts PG&E's forecast
25	9	5	Regulatory Affairs	16,023	16,021	-	-	(241)	15,780	13,31431	(200)	13,14411	GRC-RRQ Reduction of \$0.2M for general customer affordability
26	9	6	Law	48,661	48,659	-	-	-	48,659	40,43443	-	40,43443	Adopts PG&E's forecast
27	9	7	Executive Offices and Corporate Secretary	6,220	6,219	-	-	-	6,219	5,168	-	5,168	Adopts PG&E's forecast
28	9	8	Corporate Affairs	25,334	25,333	-	-	(361)	24,972	21,05405	(300)	20,75475	GRC-RRQ Reduction of \$0.3M for general customer affordability
29	10	7	Corporate Service Capitalization - Labor							(17,226)	-262	(13,49416,964)	Adopts PG&E's forecastGRC Capitalization increase of \$0.2M due to reductions
30	10	7	Corporate Service Capitalization - M&S							(574)	-9	(574565)	Adopts PG&E's forecastGRC Capitalization increase of \$0.09M due to reductions
31			Total Corporate Services (incl. IT Expense)	258,898	258,848	(553)	-	(12,688)	246,160	197,329287	(10,497273)	190,567187,014	

Line No.	Exhibit	Chapter	Companywide Expense	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	PG&E (w/outwith Labor Escalation Adjustment) (B)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
32	7	1	DOT Drug Testing	635	635	-	-	-	635	293		293	Adopts PG&E's forecast
33	7	1	Employee Assistance Program	2,158	2,158	-	-	-	2,158	934		934	Adopts PG&E's forecast
34	7	1	Employee Assistance Program (Corp)	1	-1	-	-	-	-1	-1		-1	Adopts PG&E's forecast
35	7	1	Wellness Program (Utility)	9,270	9,270	-	-	-	9,270	4,011		4,011	Adopts PG&E's forecast
36	7	1	Wellness Program (Corp)	6	86	-	-	-	86	54		54	Adopts PG&E's forecast
37	7	1A	Long Term Disability	30,808	30,808	-	-	-	30,808	14,198		14,198	Adopts PG&E's forecast
38	7	1A	LTD & STD (Pay-As-You-Go) & Leave Admin	4,479	4,479	-	-	-	4,479	1,938		1,938	Adopts PG&E's forecast
39	7	1A	Workers Compensation	49,800	49,800	-	-	-	49,800	22,951		22,951	Adopts PG&E's forecast
40	7	1A	LTD and STD Insurance Plan (Corp)	39	39	-	-	-	39	24		24	Adopts PG&E's forecast
41	7	1A	PFL and STD Adjustment	(16,583)	(16,582)	-	-	-	(16,582)	(7,688)		(7,688)	Adopts PG&E's forecast

42	8	3	Workforce Transition Program	18,822	18,820	(5,295)	-	-	18,820	15,640		15,640	Adopts PG&E's forecast
43	8	4	SRSP (Utility)	474	474	(557)	-	-	474	219		219	Adopts PG&E's forecast
44	8	4	DCESRP (Utility)	-	-	-	-	-	-	-		-	Adopts PG&E's forecast
45	8	4	SRSP (Corp)	15	15	4	-	-	15	9		9	Adopts PG&E's forecast
46	8	4	DCESRP (Corp)	-	-	-	-	-	-	-		-	Adopts PG&E's forecast
47	8	4	Non-Qualified (Pay-As-You-Go) - Utility	988	988	(40)	-	-	988	455		455	Adopts PG&E's forecast
48	8	4	Non-Qualified (Pay-As-You-Go) - Corp	1,696	1,696	(0)	-	-	1,696	1,055		1,055	Adopts PG&E's forecast
49	8	4	STIP for Non-Executive (Utility)	172,900	172,883	(134,066)	(108,118)	(88,000)	84,883	85,321	(43,430)	41,892	GRC <del>RRQ</del> Reduction of <del>\$41.6M</del> <u>\$43.4M</u> for STIP
50	8	4	STIP for Non-Executive (Corp)	495	495	(384)	(309)	-	495	<del>260</del> <u>308</u>		<del>308</del> <u>260</u>	Adopts PG&E's forecast
51	8	4A	Officer Compensation Removal (Utility)	(14,369)	(14,368)	-	-	-	(14,368)	(8,984)		(8,984)	Adopts PG&E's forecast
52	8	4A	Officer Compensation Removal (Corp)	(4,227)	(4,227)	-	-	-	(4,227)	(3,512)		(3,512)	Adopts PG&E's forecast
53	8	5	Employee Health Care Contributions (Utility)	(38,155)	(38,155)	-	-	-	(38,155)	(16,507)		(16,507)	Adopts PG&E's forecast
54	8	5	Employee Health Care Contributions (Corp)	(26)	(26)	-	-	-	(26)	(16)		(16)	Adopts PG&E's forecast
55	8	5	Employee Relocation Program (Utility)	5,918	5,918	247	-	-	5,918	2,560		2,560	Adopts PG&E's forecast
56	8	5	Employee Relocation Program (Corp)	-	-	-	-	-	-	-		-	Adopts PG&E's forecast
57	8	5	Adoption Reimbursement	12	12	(12)	-	-	12	5		5	Adopts PG&E's forecast
58	8	5	Dental Plans (Utility)	35,054	35,054	-	-	-	35,054	15,165		15,165	Adopts PG&E's forecast
59	8	5	Dental Plans (Corp)	24	24	-	-	-	24	15		15	Adopts PG&E's forecast
60	8	5	Medical (Utility)	494,856	494,856	-	-	(1,973)	492,883	214,089	(853)	213,235	GRC <del>RRQ</del> Reduction of <del>\$140.9M</del> for medical expense
61	8	5	Medical (Corp)	339	339	-	-	-	339	211		211	Adopts PG&E's forecast
62	8	5	Post Retirement Life (Pay-As-You-Go) - Utility	3,879	3,879	-	-	-	3,879	1,788		1,788	Adopts PG&E's forecast
63	8	5	Post Retirement Life (Pay-As-You-Go) - Corp	4	4	-	-	-	4	2		2	Adopts PG&E's forecast
64	8	5	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	5	Post Retirement Pension (Pay-As-You-Go) - Utility	305	305	-	-	-	305	140		140	Adopts PG&E's forecast
67	8	5	Post Retirement Pension (Pay-As-You-Go) - Corp	0	0	-	-	-	0	0		0	Adopts PG&E's forecast
68	8	5	Post Retirement Trust Contributions - Medical and Life (Utility)	14,746	14,746	-	-	-	14,746	(11,840)		(11,840)	Adopts PG&E's forecast
69	8	5	Post Retirement Trust Contributions - Medical and Life (Corp)	71	71	-	-	-	71	44		44	Adopts PG&E's forecast
70	8	5	Retirement Savings Plan (Utility)	114,828	114,828	-	-	-	114,828	49,678		49,678	Adopts PG&E's forecast
71	8	5	Retirement Savings Plan (Corp)	138	138	-	-	-	138	86		86	Adopts PG&E's forecast
72	8	5	Service Awards (Utility)	872	872	(872)	-	-	872	377		377	Adopts PG&E's forecast
73	8	5	Vision Plans (Utility)	3,425	3,425	-	-	-	3,425	1,482		1,482	Adopts PG&E's forecast
74	8	5	Vision Plans (Corp)	2	2	-	-	-	2	1		1	Adopts PG&E's forecast
75	8	5	Emergency Childcare	-	-	(469)	-	-	-	-		-	Adopts PG&E's forecast
76	8	5	Group Life Insurance Plan (Utility)	616	616	-	-	-	616	266		266	Adopts PG&E's forecast
77	8	5	Group Life Insurance Plan (Corp)	0	0	-	-	-	0	0		0	Adopts PG&E's forecast
78	8	6	Tuition Refund Program (Utility & Corp)	3,390	3,390	-	-	-	3,390	1,467		1,467	Adopts PG&E's forecast
79	9	2	Bank Fees (Utility)	5,492	5,492	(750)	-	-	5,492	4,564		4,564	Adopts PG&E's forecast
80	9	3	General Liability Insurance and Miscellaneous (Utility)	356,611	356,611	-	(190,365)	(60,173)	296,438	296,321	(50,000)	246,321	GRC <del>RRQ</del> Reduction of \$50M for liability insurance
81	9	3	General Liability Insurance and Miscellaneous (Corp)	347	347	-	-	-	347	288		288	Adopts PG&E's forecast
82	9	3	Directors and Officers Liability Insurance (Utility)	1,996	1,996	-	-	-	1,996	1,659		1,659	Adopts PG&E's forecast
83	9	3	Directors and Officers Liability Insurance (Corp)	616	616	-	-	-	616	512		512	Adopts PG&E's forecast
84	9	3	Nuclear Liability Insurance	1,633	1,633	-	-	-	1,633	1,633		1,633	Adopts PG&E's forecast
85	9	3	Nuclear Property Insurance	1,887	1,887	-	-	-	1,887	1,887		1,887	Adopts PG&E's forecast



86	9	3	Property Insurance (Utility)	22,704	22,704	-	-	-	22,704	18,865		18,865	Adopts PG&E's forecast
87	9	3	Property Insurance (Corp)	21	21	-	-	-	21	17		17	Adopts PG&E's forecast
88	9	6	Litigation Settlements and <del>Judgements</del> <u>Judgments</u>	20,641	20,641	-	-	-	20,641	17,152		17,152	Adopts PG&E's forecast
89	9	6	Third Party Claims	17,342	17,342	-	-	-	17,342	11,827		11,827	Adopts PG&E's forecast
90	9	7	Director Fees (Corp)	1,897	1,897	-	-	-	1,897	1,576		1,576	Adopts PG&E's forecast
91	10	7	Meals & Entertainment Adjustment	<u>(218)</u>	<u>(218)</u>				<u>(218)</u>	(181)		(181)	Adopts PG&E's forecast
92			<b>Total Companywide Expense</b>	<b>1,329,7</b> <b><u>25507</u></b>	<b>1,329,7</b> <b><u>99491</u></b>	<b>(142,</b> <b>193)</b>	<b>(298,</b> <b>792)</b>	<b>(150,</b> <b>146)</b>	<b>1,179,5</b> <b><u>63345</u></b>	<b>742,647</b> <b><u>5</u></b>	<b>(94,283</b> <b>)</b>	<b>648,364</b> <b><u>42</u></b>	
93			<b>TOTAL A&amp;G EXPENSE</b>	<b>1,588,6</b> <b><u>24406</u></b>	<b>1,588,5</b> <b><u>57339</u></b>	<b>(142,</b> <b>747)</b>	<b>(298,</b> <b>792)</b>	<b>(162,</b> <b>834)</b>	<b>1,425,7</b> <b><u>23505</u></b>	<b>940,024</b> <b><u>9</u></b>	<b>(104,78</b> <b><u>9556</u></b> )	<b>838,979</b> <b><u>8</u></b> <b><u>35,427</u></b>	

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 changes, see HE-310: Exhibit (PG&E-33), Update Testimony.
- (B) Includes forecast updates, concessions, errata and stipulations
- (C) ~~Reduction amounts referenced represent revenue requirements~~Settlement
- ) reduction amount reflects total company A&G

**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)**

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
<b>Gas Distribution</b>										
1	14	3-4	G Dist Pipeline Repl Program	454,959	383,157	71,802	383,156	71,803	454,959	Adopts PG&E's forecast
2	27	3-4	Gas Meter Protection-Capital	21,881	21,881	0	13,202	8,679	21,881	Adopts PG&E's forecast
3	50	3-4	G Dist Reliability General	107,293	107,293	0	107,293	0	107,293	Adopts PG&E's forecast
4	31	3-5	NGV - Station Infrastructure	4,117	4,117	0	4,117	0	4,117	Adopts PG&E's forecast
5	50	3-5	G Dist Reliability General	67,232	53,404	13,828	53,404	13,828	67,232	Adopts PG&E's forecast
6	2K	3-5	G Dist Repl/Convert Cust HPR	59,756	59,756	0	59,756	0	59,756	Adopts PG&E's forecast
7	74	3-6	Install New Gas Meters	1,966	1,966	0	1,966	0	1,966	Adopts PG&E's forecast
8	50	3-7	G Dist Reliability General	18,577	18,577	0	18,577	0	18,577	Adopts PG&E's forecast
9	50	3-8	G Dist Reliability General	38,320	38,320	0	38,320	(0)	38,320	Adopts PG&E's forecast
10	52	3-8	G Dist Leak Repl/Emergency	892	892	0	892	0	892	Adopts PG&E's forecast
11	47	3-9	G Dist Capacity	39,394	39,394	0	39,394	0	39,394	Adopts PG&E's forecast
12	4A	3-9	G Dist Ctrl Operations Assets	30,085	30,085	0	30,085	0	30,085	Adopts PG&E's forecast
13	29	3-10	G Dist Customer Connects	87,263	87,263	0	87,263	0	87,263	Adopts PG&E's forecast
14	51	3-10	G Dist WRO	75,375	75,060	315	75,375	0	75,375	Adopts PG&E's forecast
15	5	3-11	Tools & Equipment	3,378	3,378	0	3,378	(0)	3,378	Adopts PG&E's forecast
16	21	3-11	Misc Capital	0	0	0	0	0	0	Adopts PG&E's forecast
17	78	3-11	Manage Buildings	0	0	0	0	0	0	Adopts PG&E's forecast
18	2F	3-11	Build IT Apps & Infra	<u>11,786</u>	<u>11,786</u>	0	<u>11,786</u>	0	<u>11,786</u>	Adopts PG&E's forecast
19			<b>Total Gas Distribution</b>	<b>1,022,273</b>	<b>936,329</b>	<b>85,944</b>	<b>927,964</b>	<b>94,310</b>	<b>1,022,273</b>	
<b>Electric Distribution</b>										
20	21	4-3	Misc Capital	11,687	1,187	10,500	11,687	0	11,687	Adopts PG&E's forecast
21	17	4-4	E Dist Routine Emergency	185,360	150,195	35,165	185,360	0	185,360	Adopts PG&E's forecast
22	95	4-4	E Dist Major Emergency	55,639	48,967	6,672	55,639	0	55,639	Adopts PG&E's forecast
23	63	4-5	E T&D Control System/ Facility	328	328	0	328	(0)	328	Adopts PG&E's forecast
24	2F	4-5	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
25	2A	4-6	E Dist Inst/Repl OH General	193,646	142,500	51,146	135,053	58,593	193,646	Adopts PG&E's forecast
26	2B	4-6	E Dist Inst/Repl UG	57,803	57,803	0	57,803	0	57,803	Adopts PG&E's forecast
27	2C	4-6	E Dist Inst/Repl Network	19,454	19,454	0	19,454	0	19,454	Adopts PG&E's forecast
28	7	4-8	E Dist Inst/Repl OH Poles	109,365	109,365	0	109,365	0	109,365	Adopts PG&E's forecast
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
30	49	4-9	E Dist Reliability Ckt/Zone	35,757	22,910	12,847	35,757	0	35,757	Adopts PG&E's forecast
31	2F	4-9	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
32	9	4-10	E Dist Automation & Protection	34,184	34,184	0	34,184	0	34,184	Adopts PG&E's forecast
33	56	4-11	E Dist Replace UG Asset-Gen	99,742	99,742	0	99,742	0	99,742	Adopts PG&E's forecast
34	48	4-12	E Dist Subst Repl Other Equip	49,903	49,903	0	49,903	0	49,903	Adopts PG&E's forecast
35	54	4-12	E Dist Subst Repl Transformer	5,568	5,568	0	5,568	0	5,568	Adopts PG&E's forecast
36	58	4-12	E Dist Repl Substation Safety	4,656	4,656	0	4,656	0	4,656	Adopts PG&E's forecast
37	59	4-12	E Dist Subst Emergency Repl	63,241	63,241	0	63,241	0	63,241	Adopts PG&E's forecast
38	6	4-13	E Dist Line Capacity	91,705	91,705	0	87,607	4,098	91,705	Adopts PG&E's forecast
39	46	4-13	E Dist Subst Capacity	34,016	34,016	0	26,695	7,321	34,016	Adopts PG&E's forecast
40	2F	4-15	Build IT Apps & Infra	13,650	13,650	0	13,650	0	13,650	Adopts PG&E's forecast
41	10	4-16	E Dist WRO General	122,727	92,398	30,329	122,727	0	122,727	Adopts PG&E's forecast
42	16	4-16	E Dist Customer Connects	455,093	432,162	22,931	455,093	0	455,093	Adopts PG&E's forecast
43	30	4-17	E Dist WRO Rule 20A	33,756	33,756	0	46,624	(12,868)	33,756	Adopts PG&E's forecast
44	5	4-18	Tools & Equipment	7,466	7,466	0	7,466	0	7,466	Adopts PG&E's forecast

45	21	4-18	Misc Capital	(36,989)	(36,989)	0	(36,989)	0	(36,989)	Adopts PG&E's forecast
46	63	4-19	E T&D Control System/ Facility	36,957	19,218	17,739	5,558	31,399	36,957	Adopts PG&E's forecast
47	2F	4-19	Build IT Apps & Infra	<u>4,096</u>	<u>4,096</u>	0	<u>4,096</u>	0	<u>4,096</u>	Adopts PG&E's forecast
<b>Total Electric Distribution</b>				<b>2,233,862</b>	<b>1,542,139</b>	<b>691,723</b>	<b>2,003,551</b>	<b>230,311</b>	<b>2,233,862</b>	
<b>Energy Supply</b>										
48	3	5-3	Office Furniture & Equipment	100	100	0	100	0	100	Adopts PG&E's forecast
49	5	5-3	Tools & Equipment	644	644	0	644	0	644	Adopts PG&E's forecast
50	20	5-3	DCPP Capital	<u>42,137</u> <u>39,904</u>	42,137	<u>0</u> <u>(2,233)</u>	42,137	<u>0</u> <u>(2,233)</u>	<u>42,137</u> <u>39,904</u>	Adopts PG&E's forecast
51	3I	5-3	Nuclear Safety and Security	0	0	0	0	0	0	Adopts PG&E's forecast
52	3	5-4	Office Furniture & Equipment	16	16	0	16	(0)	16	Adopts PG&E's forecast
53	5	5-4	Tools & Equipment	702	702	0	702	0	702	Adopts PG&E's forecast
54	11	5-4	Relicensing Hydro Gen	427	427	0	427	0	427	Adopts PG&E's forecast
55	12	5-4	Implement Environment Projects	507	507	0	507	0	507	Adopts PG&E's forecast
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
57	2M	5-4	Instal/Repl Hydro Gneratng Eqp	109,235	109,235	0	109,235	0	109,235	Adopts PG&E's forecast
58	2N	5-4	Instal/Repl Resv,Dams&Waterway	54,711	54,711	0	54,711	0	54,711	Adopts PG&E's forecast
59	2P	5-4	Instl/Repl Hydr BldgGrndInfrst	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	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	Instl/Rpl for Fossil Safety&Reg	0	0	0	0	0	0	Adopts PG&E's forecast
64	2S	5-5	Instal/Repl Fossil Gneratng Eqp	6,465	6,465	0	6,465	0	6,465	Adopts PG&E's forecast
65	2T	5-5	Instl/Repl Fosl BldgGrndInfrst	203	203	0	203	0	203	Adopts PG&E's forecast
66	3A	5-5	Instl/Rpl for AltGen 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	Adopts PG&E's forecast
68	2F	5-7	Build IT Apps & Infra	<u>22,422</u>	<u>22,422</u>	0	<u>22,422</u>	0	<u>22,422</u>	Adopts PG&E's forecast
69			<b>Total Energy Supply</b>	<b><u>287,988</u><u>285,755</u></b>	<b>287,988</b>	<b><u>0</u><u>(2,233)</u></b>	<b>288,992</b>	<b><u>(1,004)</u><u>236</u></b>	<b><u>287,988</u><u>285,755</u></b>	
<b>Customer Care</b>										
70	2F	6-2	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
71	2F	6-4	Build IT Apps & Infra	6,726	8,241	(1,515)	2,652	4,074	6,726	Reduction of \$1.5M for Salesforce Ph 2&3 2020 capital per stipulation between TURN and PG&E, reflected in "PG&E" columns in 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	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
79			<b>Total Customer Care</b>	<b>140,225</b>	<b>141,741</b>	<b>(1,515)</b>	<b>136,152</b>	<b>4,074</b>	<b>140,225</b>	
<b>Shared Services and Information Technology</b>										
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	<u>16,640</u>	<u>16,640</u>	<u>0</u>	<u>16,640</u>	<u>0</u>	<u>16,640</u>	Adopts PG&E's forecast
97			<b>Total Shared Services</b>	<b>434,997</b>	<b>324,764</b>	<b>110,233</b>	<b>403,827</b>	<b>31,170</b>	<b>434,997</b>	
<b>Human Resources</b>										
98	2F	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	<u>233</u>	<u>233</u>	<u>0</u>	<u>233</u>	<u>0</u>	<u>233</u>	Adopts PG&E's forecast
103			<b>Total Human Resources</b>	<b>2,413</b>	<b>2,413</b>	<b>0</b>	<b>2,413</b>	<b>0</b>	<b>2,413</b>	
<b>Administrative and General</b>										
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>	<u>0</u>	<u>0</u>	<u>0</u>	Adopts PG&E's forecast
109			<b>Total A&amp;G</b>	<b>8,322</b>	<b>8,322</b>	<b>0</b>	<b>8,322</b>	<b>0</b>	<b>8,322</b>	
110										
111			<b>Total Capital</b>	<b>4,130,081</b>	<b>3,243,697</b>	<b>886,384</b>	<b>3,771,220</b>	<b>358,860</b>	<b>4,130,081</b>	

Notes:

(A) Includes forecast updates, concessions, and errata and stipulations. Also removed ISFSI license of \$2,233k on line 50 per settlement agreement.

**PACIFIC GAS AND ELECTRIC COMPANY  
ATTACHMENT C  
CONSOLIDATED CORRECTIONS TO SETTLEMENT  
AGREEMENT AND REPLACEMENT APPENDIX B  
(CLEAN VERSION)**

## Attachment C: Consolidated List of Changes to Settlement Agreement

Clean revised version of language is presented in consolidated form below. Note that new or revised language is in bold.

### SETTLEMENT AGREEMENT

#### 2.4.1: Energy Supply Test Year Forecast, p.13 first line in section

The Settling Parties agree to a forecast of \$595.9 million expense and **\$285.8** million capital for Energy Supply.

#### 2.4.2.2: Generator Stator Replace-ment Project, p.14 last line in section

The Settling Parties agree to resolve PG&E and TURN's disagreements regarding this project by adopting PG&E's proposed forecast of **\$90.4** million for this project.

#### 2.5.3.3: Revised Salesforce Phases 2 and 3 Forecast, p.20, Table 3, Total Column only

	Total
Net Expense (MWC JV)	<b>\$1,467</b>

#### 2.7.2.2: STIP Forecast and STIP Capitalization, p.25-26

- c) The GRC portion of total companywide amount is 83.09%: \$109.7 million x 83.09% = **\$91.1** million (**\$90.882** million for Utility and **\$0.260** million for Corporation).
- d) Apply the PPP Benefit adjustment: **\$91.151** million - \$5.570 million = **\$85.581** million.
- e) The Settlement Agreement reduces this GRC **net expense** by the amount of **\$43.4** million: **\$85.581** million - **\$43.425** million = **\$42.156** million. **The amount of \$43.425 million GRC net expense reduction, results in a \$41.6 million revenue requirement reduction.**

#### 2.8.3.1: Excess Liability Insurance, p.28, first line on page

This results in a **\$246.321 million** expense forecast **allocated to the GRC**.

#### 2.9.2: Other Operating Revenue, p.30, first sentence in section

The Settling Parties agree that PG&E's forecast of Other Operating Revenue of **\$194.587** million should be adopted.

#### 2.9.4.1: Working Capital, p.30, title and first sentence in section

The Settling Parties agree to a \$59 million reduction to the 2020 revenue requirement associated with Working **Capital**, resulting in a settlement amount of **\$1,002.0** million.

Appendix B: Replacement version starts on following page

**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**

**2020**

Line No.	Exhibit	PG&E Forecast (w/out Labor Escalation Adj)	PG&E Forecast (with Labor Escalation Adj)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement
1	3 Gas	\$ 374,490	\$ 374,080	\$ (24,915)	\$ (20,363)	\$ (5,000)	\$ 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	<b>Total</b>	<b>\$ 2,871,478</b>	<b>\$ 2,869,909</b>	<b>\$ (224,892)</b>	<b>\$ (214,431)</b>	<b>\$ (115,848)</b>	<b>\$ 2,754,061</b>

**A&G Department Costs**

**2020**

Organization	PG&E Forecast (w/out Labor Escalation Adj)	PG&E Forecast (with Labor Escalation Adj)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement
8 Human Resources	\$ 77,326	\$ 77,299	\$ (288)	\$ -	\$ (1,203)	\$ 76,096
9 Finance	\$ 62,095	\$ 62,078	\$ -	\$ -	\$ (10,883)	\$ 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	\$ -	\$ -	\$ (241)	\$ 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	\$ -	\$ -	\$ (361)	\$ 24,871
8 Human Resources - IT only	\$ 2,059	\$ 2,059	\$ -	\$ -	\$ -	\$ 2,059
9 Corporate Services - IT only	\$ 2,436	\$ 2,436	\$ -	\$ -	\$ -	\$ 2,436
<b>Total</b>	<b>\$ 258,898</b>	<b>\$ 258,848</b>	<b>\$ (553)</b>	<b>\$ -</b>	<b>\$ (12,688)</b>	<b>\$ 246,160</b>

**Capital Expenditures**

**2018**

Exhibit	PG&E Forecast	Cal Adv	TURN	Settlement Reduction	Settlement
3 Gas	\$ 968,837	\$ 929,401	\$ 968,837	\$ -	\$ 968,837
4 Electric	\$ 1,731,550	\$ 1,910,748	\$ 1,662,373	\$ -	\$ 1,731,550
5 Energy Supply	\$ 416,223	\$ 372,523	\$ 416,472	\$ -	\$ 416,223
6 Customer	\$ 142,905	\$ 155,454	\$ 142,905	\$ -	\$ 142,905
7 Shared Services/IT	\$ 575,561	\$ 539,843	\$ 543,951	\$ -	\$ 575,561
8 Human Resources	\$ 5,377	\$ 4,509	\$ 5,377	\$ -	\$ 5,377
9 A&G	\$ 6,867	\$ 5,335	\$ 6,867	\$ -	\$ 6,867
<b>Total</b>	<b>\$ 3,847,321</b>	<b>\$ 3,917,814</b>	<b>\$ 3,746,783</b>	<b>\$ -</b>	<b>\$ 3,847,321</b>

**Capital Expenditures**

**2019**

Exhibit	PG&E Forecast	Cal Adv	TURN	Settlement Reduction	Settlement
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
<b>Total</b>	<b>\$ 3,840,236</b>	<b>\$ 3,319,063</b>	<b>\$ 3,571,932</b>	<b>\$ -</b>	<b>\$ 3,840,236</b>

**Capital Expenditures**

**2020**

Exhibit	PG&E Forecast	Cal Adv	TURN	Settlement Reduction	Settlement
3 Gas	\$ 1,022,273	\$ 936,329	\$ 927,964	\$ -	\$ 1,022,273
4 Electric	\$ 2,233,862	\$ 1,542,139	\$ 2,003,551	\$ -	\$ 2,233,862
5 Energy Supply	\$ 285,755	\$ 287,988	\$ 288,992	\$ -	\$ 285,755
6 Customer	\$ 140,225	\$ 141,741	\$ 136,152	\$ -	\$ 140,225
7 Shared Services/IT	\$ 434,997	\$ 324,764	\$ 403,827	\$ -	\$ 434,997
8 Human Resources	\$ 2,413	\$ 2,413	\$ 2,413	\$ -	\$ 2,413
9 A&G	\$ 8,322	\$ 8,322	\$ 8,322	\$ -	\$ 8,322
<b>Total</b>	<b>\$ 4,127,848</b>	<b>\$ 3,243,697</b>	<b>\$ 3,771,220</b>	<b>\$ -</b>	<b>\$ 4,127,848</b>

**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**

**2020**

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
DOT Drug Testing	\$ 635	\$ 635	\$ -	\$ -	\$ -	\$ 635
Employee Assistance Program	\$ 2,158	\$ 2,158	\$ -	\$ -	\$ -	\$ 2,158
Employee Assistance Program (Corp)	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 1
Wellness Program (Utility)	\$ 9,270	\$ 9,270	\$ -	\$ -	\$ -	\$ 9,270
Wellness Program (Corp)	\$ 6	\$ 6	\$ -	\$ -	\$ -	\$ 6
Long Term Disability	\$ 30,808	\$ 30,808	\$ -	\$ -	\$ -	\$ 30,808
LTD & STD (Pay-As-You-Go) & Leave Admin	\$ 4,479	\$ 4,479	\$ -	\$ -	\$ -	\$ 4,479
Workers Compensation	\$ 49,800	\$ 49,800	\$ -	\$ -	\$ -	\$ 49,800
LTD and STD Insurance Plan (Corp)	\$ 39	\$ 39	\$ -	\$ -	\$ -	\$ 39
PFL and STD Adjustment	\$ (16,583)	\$ (16,582)	\$ -	\$ -	\$ -	\$ (16,582)
Workforce Transition Program	\$ 18,822	\$ 18,820	\$ (5,295)	\$ -	\$ -	\$ 18,820
SRSP (Utility)	\$ 474	\$ 474	\$ (557)	\$ -	\$ -	\$ 474
DCESRP (Utility)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SRSP (Corp)	\$ 15	\$ 15	\$ 4	\$ -	\$ -	\$ 15
DCESRP (Corp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Qualified (Pay-As-You-Go) - Utility	\$ 988	\$ 988	\$ (40)	\$ -	\$ -	\$ 988
Non-Qualified (Pay-As-You-Go) - Corp	\$ 1,696	\$ 1,696	\$ (0)	\$ -	\$ -	\$ 1,696
STIP for Non-Executive (Utility)	\$ 172,900	\$ 172,883	\$ (134,066)	\$ (108,118)	\$ (88,000)	\$ 84,883
STIP for Non-Executive (Corp)	\$ 495	\$ 495	\$ (384)	\$ (309)	\$ -	\$ 495
Officer Compensation Removal (Utility)	\$ (14,369)	\$ (14,368)	\$ -	\$ -	\$ -	\$ (14,368)
Officer Compensation Removal (Corp)	\$ (4,227)	\$ (4,227)	\$ -	\$ -	\$ -	\$ (4,227)
Employee Health Care Contributions (Utility)	\$ (38,155)	\$ (38,155)	\$ -	\$ -	\$ -	\$ (38,155)
Employee Health Care Contributions (Corp)	\$ (26)	\$ (26)	\$ -	\$ -	\$ -	\$ (26)
Employee Relocation Program (Utility)	\$ 5,918	\$ 5,918	\$ 247	\$ -	\$ -	\$ 5,918
Employee Relocation Program (Corp)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adoption Reimbursement	\$ 12	\$ 12	\$ (12)	\$ -	\$ -	\$ 12
Dental Plans (Utility)	\$ 35,054	\$ 35,054	\$ -	\$ -	\$ -	\$ 35,054
Dental Plans (Corp)	\$ 24	\$ 24	\$ -	\$ -	\$ -	\$ 24
Medical (Utility)	\$ 494,856	\$ 494,856	\$ -	\$ -	\$ (1,973)	\$ 492,883
Medical (Corp)	\$ 339	\$ 339	\$ -	\$ -	\$ -	\$ 339
Post Retirement Life (Pay-As-You-Go) - Utility	\$ 3,879	\$ 3,879	\$ -	\$ -	\$ -	\$ 3,879
Post Retirement Life (Pay-As-You-Go) - Corp	\$ 4	\$ 4	\$ -	\$ -	\$ -	\$ 4
Post Retirement Medical (Pay-As-You-Go) - Utility	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ 833
Post Retirement Medical (Pay-As-You-Go) - Corp	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ 1
Post Retirement Pension (Pay-As-You-Go) - Utility	\$ 305	\$ 305	\$ -	\$ -	\$ -	\$ 305
Post Retirement Pension (Pay-As-You-Go) - Corp	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0
Post Retirement Trust Contributions - Medical and Life (Utility)	\$ 14,746	\$ 14,746	\$ -	\$ -	\$ -	\$ 14,746
Post Retirement Trust Contributions - Medical and Life (Corp)	\$ 71	\$ 71	\$ -	\$ -	\$ -	\$ 71
Retirement Savings Plan (Utility)	\$ 114,828	\$ 114,828	\$ -	\$ -	\$ -	\$ 114,828
Retirement Savings Plan (Corp)	\$ 138	\$ 138	\$ -	\$ -	\$ -	\$ 138
Service Awards (Utility)	\$ 872	\$ 872	\$ (872)	\$ -	\$ -	\$ 872
Vision Plans (Utility)	\$ 3,425	\$ 3,425	\$ -	\$ -	\$ -	\$ 3,425
Vision Plans (Corp)	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ 2
Emergency Childcare	\$ -	\$ -	\$ (469)	\$ -	\$ -	\$ -
Group Life Insurance Plan (Utility)	\$ 616	\$ 616	\$ -	\$ -	\$ -	\$ 616
Group Life Insurance Plan (Corp)	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ 0
Tuition Refund Program (Utility & Corp)	\$ 3,390	\$ 3,390	\$ -	\$ -	\$ -	\$ 3,390
Bank Fees (Utility)	\$ 5,492	\$ 5,492	\$ (750)	\$ -	\$ -	\$ 5,492
General Liability Insurance and Miscellaneous (Utility)	\$ 356,611	\$ 356,611	\$ -	\$ (190,365)	\$ (60,173)	\$ 296,438
General Liability Insurance and Miscellaneous (Corp)	\$ 347	\$ 347	\$ -	\$ -	\$ -	\$ 347
Directors and Officers Liability Insurance (Utility)	\$ 1,996	\$ 1,996	\$ -	\$ -	\$ -	\$ 1,996
Directors and Officers Liability Insurance (Corp)	\$ 616	\$ 616	\$ -	\$ -	\$ -	\$ 616
Nuclear Liability Insurance	\$ 1,633	\$ 1,633	\$ -	\$ -	\$ -	\$ 1,633
Nuclear Property Insurance	\$ 1,887	\$ 1,887	\$ -	\$ -	\$ -	\$ 1,887
Property Insurance (Utility)	\$ 22,704	\$ 22,704	\$ -	\$ -	\$ -	\$ 22,704
Property Insurance (Corp)	\$ 21	\$ 21	\$ -	\$ -	\$ -	\$ 21
Litigation Settlements and Judgments	\$ 20,641	\$ 20,641	\$ -	\$ -	\$ -	\$ 20,641
Third Party Claims	\$ 17,342	\$ 17,342	\$ -	\$ -	\$ -	\$ 17,342
Director Fees (Corp)	\$ 1,897	\$ 1,897	\$ -	\$ -	\$ -	\$ 1,897
Meals & Entertainment Adjustment	\$ (218)	\$ (218)	\$ -	\$ -	\$ -	\$ (218)
<b>Total</b>	<b>\$ 1,329,507</b>	<b>\$ 1,329,491</b>	<b>\$ (142,193)</b>	<b>\$ (298,792)</b>	<b>\$ (150,146)</b>	<b>\$ 1,179,345</b>

**Companywide Expense Summary**

**2020**



**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)*

132  
 133  
 134  
 135  
 136

Companywide Expense	PG&E Forecast (w/out Labor Escalation Adj)	PG&E Forecast (with Labor Escalation Adj)	Cal Adv Reduction	TURN Reduction	Settlement	Settlement Reduction
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	430,969	430,969	(750)	(190,365)	(60,173)	370,796
<b>Total</b>	<b>\$ 1,329,507</b>	<b>\$ 1,329,491</b>	<b>\$ (142,193)</b>	<b>\$ (298,792)</b>	<b>\$ (150,146)</b>	<b>\$ 1,179,345</b>

**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)

Line No.	MWC	Major Work Category	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes (D)
<b>Gas Distribution</b>									
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	-	-	-	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 Training	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	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
		<b>Total Gas Distribution</b>	<b>374,490</b>	<b>374,080</b>	<b>(24,915)</b>	<b>(20,363)</b>	<b>(5,000)</b>	<b>369,080</b>	
<b>Electric Distribution</b>									
27	AB	Misc Expense	48,762	48,760	(36,644)	-	-	48,760	Adopts PG&E's forecast
28	BH	E Dist Routine Emergency	57,357	57,276	-	-	-	57,276	Adopts PG&E's forecast
29	IF	E Dist Major Emergency	33,784	33,743	-	-	-	33,743	Adopts PG&E's forecast
30	BA	E Dist Operate System	21,380	21,344	-	-	-	21,344	Adopts PG&E's forecast
31	DD	Provide Field Service	20,415	20,381	-	-	-	20,381	Adopts PG&E's forecast
32	HG	Elec Trans Ops Engr & Tech	1,673	1,672	-	-	-	1,672	Adopts PG&E's forecast
33	BF	Cal Adv	33,124	33,084	-	-	-	33,084	Adopts PG&E's forecast
34	BK	Maint Other Equip	1,664	1,662	-	-	-	1,662	Adopts PG&E's forecast
35	KA	E Dist Maint OH General	32,482	32,449	-	-	-	32,449	Adopts PG&E's forecast
36	KB	E Dist Maint UG	12,547	12,537	-	-	-	12,537	Adopts PG&E's forecast
37	KC	E Dist Maint Network	4,030	4,025	-	-	-	4,025	Adopts PG&E's forecast
38	HN	E Dist Tree Trim Bal Acct	607,392	607,351	(71,694)	(169,979)	(59,338)	548,013	Reduction of \$60M for Vegetation Management
39	GA	E T&D Maint OH Poles	13,588	13,585	-	-	-	13,585	Adopts PG&E's forecast
40	HX	E T&D Automation & Protection	2,050	2,048	-	-	-	2,048	Adopts PG&E's forecast
41	GC	E Dist Subst O&M	29,158	29,125	(2,200)	-	-	29,125	Adopts PG&E's forecast
42	FZ	E Dist Planning & Ops Engineer	17,001	16,974	(3,011)	-	-	16,974	Adopts PG&E's forecast
43	JV	Maintain IT Apps & Infra	4,347	4,345	-	-	-	4,345	Adopts PG&E's forecast
44	EV	Manage Service Inquiries	12,626	12,625	-	-	-	12,625	Adopts PG&E's forecast
45	EW	Cal Adv	8,877	8,859	-	-	-	8,859	Adopts PG&E's forecast
46	AB	Misc Expense	17,717	17,717	(2,430)	-	-	17,717	Adopts PG&E's forecast
47	GE	E Dist Mapping	5,903	5,899	(2,769)	-	-	5,899	Adopts PG&E's forecast
48	IS	Bill Customers	1,088	1,088	-	-	-	1,088	Adopts PG&E's forecast
49	OM	Operational Management	7,228	7,217	-	-	-	7,217	Adopts PG&E's forecast
50	OS	Operational Support	22,338	22,305	-	-	-	22,305	Adopts PG&E's forecast
51	HG	Elec Trans Ops Engr & Tech	9,276	9,275	(5,834)	(8,300)	-	9,275	Adopts PG&E's forecast
52	JV	Maintain IT Apps & Infra	902	901	(300)	-	-	901	Adopts PG&E's forecast
		<b>Total Electric Distribution</b>	<b>1,026,708</b>	<b>1,026,247</b>	<b>(124,881)</b>	<b>(178,280)</b>	<b>(59,338)</b>	<b>966,909</b>	
<b>Energy Supply</b>									
53	AB	Misc Expense	14,711	14,700	-	-	-	14,700	Adopts PG&E's forecast
54	AK	Manage Environmental Oper	1,946	1,946	-	-	-	1,946	Adopts PG&E's forecast
55	BQ	Manage DCPD Business	14,069	14,064	-	-	-	14,064	Adopts PG&E's forecast
56	BQ	DCPD Support Services	47,894	47,828	-	-	-	47,828	Adopts PG&E's forecast
57	BR	Operate DCPD Plant	85,709	85,587	-	-	-	85,587	Adopts PG&E's forecast
58	BS	Maintain DCPD Plant Assets	103,626	103,526	-	-	-	103,526	Adopts PG&E's forecast
59	BT	Nuclear Generation Fees	15,291	15,286	-	-	-	15,286	Adopts PG&E's forecast
60	BV	Maintain DCPD Plant Configurtn	42,550	42,503	-	-	-	42,503	Adopts PG&E's forecast
61	EO	Provide Nuclear Support	61	61	-	-	-	61	Adopts PG&E's forecast
62	IG	Manage Var Bal Acct Processes	5,558	5,555	-	-	-	5,555	Adopts PG&E's forecast
63	OM	Operational Management	7,952	7,940	-	-	-	7,940	Adopts PG&E's forecast
64	OS	Operational Support	18,365	18,334	-	-	-	18,334	Adopts PG&E's forecast
65	AB	Misc Expense	6,308	6,303	(1,767)	-	-	6,303	Adopts PG&E's forecast
66	AK	Manage Environmental Oper	1,015	1,013	-	-	-	1,013	Adopts PG&E's forecast
67	AX	Maint Resv	23,707	23,691	-	-	-	23,691	Adopts PG&E's forecast
68	AY	Habitat and Species Protection	137	137	-	-	-	137	Adopts PG&E's forecast
69	EP	Manage Property & Bldgs	986	986	-	-	-	986	Adopts PG&E's forecast
70	ES	Implement Environment Projects	53	53	-	-	-	53	Adopts PG&E's forecast
71	IG	Manage Var Bal Acct Processes	5,257	5,251	(4,874)	-	-	5,251	Adopts PG&E's forecast
72	KH	Operate Hydro Generation	30,844	30,807	-	-	-	30,807	Adopts PG&E's forecast
73	KG	Maint Hydro Generating Equip	21,417	21,395	-	-	-	21,395	Adopts PG&E's forecast
74	KI	Maint Hydro Bldg	8,861	8,856	-	-	-	8,856	Adopts PG&E's forecast
75	KJ	License Compliance Hydro Gen	36,633	36,622	(3,527)	(802)	-	36,622	Adopts PG&E's forecast
76	OM	Operational Management	3,303	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	AB	Misc Expense	55	55	-	-	-	55	Adopts PG&E's forecast
79	AK	Manage Environmental Oper	2,628	2,627	-	-	-	2,627	Adopts PG&E's forecast
80	KK	Operate Fossil Generation	12,846	12,834	(897)	(897)	-	12,834	Adopts PG&E's forecast
81	KL	Maint Fossil Generating Equip	30,809	30,785	-	(1,600)	-	30,785	Adopts PG&E's forecast
82	KM	Maint Fossil Bldg	2,931	2,931	(623)	(623)	-	2,931	Adopts PG&E's forecast
83	KQ	Operate Alternative Gen	827	826	-	-	-	826	Adopts PG&E's forecast
84	KR	Maint AltGen Generating Equip	3,322	3,322	(1,166)	(1,522)	-	3,322	Adopts PG&E's forecast
85	KS	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)

Line No.	MWC	Major Work Category	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes (D)
88	AB	Misc Expense	541	541	-	-	(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
		<b>Total Energy Supply</b>	<b>600,436</b>	<b>599,853</b>	<b>(14,855)</b>	<b>(5,694)</b>	<b>(4,000)</b>	<b>595,853</b>	
<b>Customer Care</b>									
93	DK	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
95	EZ	Manage Var Cust Care Processes	4,632	4,632	175	(139)	-	4,632	Reduction of \$175,000 for AB 802 Benchmarking per stipulation between TURN and PG&E, reflected in "PG&E" columns in this table
96	FK	Retain & Grow Customers	878	878	(878)	(878)	-	878	Adopts PG&E's forecast
97	GM	Manage Energy Efficiency-NonBA	699	699	-	-	-	699	Adopts PG&E's forecast
98	IV	Provide Account Services	17,162	17,161	-	-	-	17,161	Adopts PG&E's forecast
									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 and Statewide Marketing
99	EZ	Manage Var Cust Care Processes	48,953	48,950	(29,383)	(1,900)	(31,000)	17,951	Adopts PG&E's forecast
100	GM	Manage Energy Efficiency-NonBA	7,935	7,935	0	(1,000)	-	7,935	Adopts PG&E's forecast
101	DK	Manage Customer Inquiries	57,682	57,677	-	-	-	57,677	Adopts PG&E's forecast
102	IS	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 in this table
103	JV	Maintain IT Apps & Infra	3,746	3,746	2,254	(489)	-	3,746	Adopts PG&E's forecast
104	DK	Manage Customer Inquiries	1,888	1,888	(3)	-	-	1,888	Adopts PG&E's forecast
105	EZ	Manage Var Cust Care Processes	6,689	6,689	(16)	-	-	6,689	Adopts PG&E's forecast
106	IU	Collect Revenue	10,727	10,727	(17)	-	-	10,727	Adopts PG&E's forecast
107	AR	Read & Investigate Meters	9,985	9,984	-	(2,100)	-	9,984	Adopts PG&E's forecast
108	DD	Provide Field Service	688	687	-	-	-	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	AR	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	IS	Bill Customers	54,645	54,642	2,374	-	-	54,642	Adopts PG&E's forecast
116	IT	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	EZ	Manage Var Cust Care Processes	7,860	7,859	-	-	-	7,859	Adopts PG&E's forecast
119	OM	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
		<b>Total Customer Care</b>	<b>312,537</b>	<b>312,489</b>	<b>(25,493)</b>	<b>(6,506)</b>	<b>(35,000)</b>	<b>277,489</b>	
<b>Shared Services and Information Technology</b>									
121	AB	Misc Expense	9,828	9,827	-	-	-	9,827	Adopts PG&E's forecast
122	FL	Safety Engineering & OSHA Cmpl	17,428	17,427	-	-	-	17,427	Adopts PG&E's forecast
123	JV	Maintain IT Apps & Infra	188	188	-	-	-	188	Adopts PG&E's forecast
124	KX	Prov Human Resource Svcs	5,807	5,806	-	-	-	5,806	Adopts PG&E's forecast
125	AB	Misc Expense	86,195	86,170	(22,497)	-	-	86,170	Adopts PG&E's forecast
126	BP	Manage DCCP Business	5,362	5,359	-	(1,300)	-	5,359	Adopts PG&E's forecast
127	JV	Maintain IT Apps & Infra	16	16	-	-	-	16	Adopts PG&E's forecast
128	AB	Misc Expense	1,604	1,604	-	-	-	1,604	Adopts PG&E's forecast
129	JL	Procure Materials & Services	16,574	16,573	(400)	-	-	16,573	Adopts PG&E's forecast
130	JV	Maintain IT Apps & Infra	36	36	-	-	-	36	Adopts PG&E's forecast
131	OS	Operational Support	6,697	6,689	-	-	-	6,689	Adopts PG&E's forecast
132	AB	Misc Expense	(65,891)	(65,890)	(4,848)	-	-	-65,890	Adopts PG&E's forecast
133	BI	Maint Buildings	4,004	4,004	-	-	-	4,004	Adopts PG&E's forecast
134	EP	Manage Property & Bldgs	111,813	111,811	(1,850)	-	(4,814)	106,997	Reduction of \$4M for Corporate Real Estate; (C)
135	JH	Implement RealEstate Strategy	8,183	8,183	(3,238)	-	-	8,183	Adopts PG&E's forecast
136	JV	Maintain IT Apps & Infra	1,420	1,420	(165)	-	-	1,420	Adopts PG&E's forecast
137	AB	Misc Expense	1,455	1,455	-	-	-	1,455	Adopts PG&E's forecast
138	AK	Manage Environmental Oper	8,291	8,287	-	-	-	8,287	Adopts PG&E's forecast
139	AY	Habitat and Species Protection	148	148	-	-	-	148	Adopts PG&E's forecast
140	CR	Mnge Waste Disp & Transp	2,205	2,205	-	-	-	2,205	Adopts PG&E's forecast
141	ES	Implement Environment Projects	699	699	-	-	-	699	Adopts PG&E's forecast
142	JE	Manage Land Services	3,462	3,460	-	-	-	3,460	Adopts PG&E's forecast
143	JK	Manage Environ Remed (Earning)	1,974	1,974	-	-	-	1,974	Adopts PG&E's forecast
144	JV	Maintain IT Apps & Infra	16	16	-	-	-	16	Adopts PG&E's forecast
145	KY	Prov Regulation Svcs	1,465	1,465	-	-	-	1,465	Adopts PG&E's forecast
146	OM	Operational Management	201	201	-	-	-	201	Adopts PG&E's forecast
147	OS	Operational Support	427	427	-	-	-	427	Adopts PG&E's forecast
148	AB	Misc Expense	15,576	15,575	-	-	-	15,575	Adopts PG&E's forecast
149	JV	Maintain IT Apps & Infra	2,650	2,650	-	-	-	2,650	Adopts PG&E's forecast
150	AB	Misc Expense	(34,886)	(34,884)	-	-	-	-34,884	Adopts PG&E's forecast
151	JV	Maintain IT Apps & Infra	294,194	294,174	-	(2,290)	(7,697)	286,478	Reduction of \$6.5M for Information Technology; (C)
152	OM	Operational Management	521	521	-	-	-	521	Adopts PG&E's forecast
153	OS	Operational Support	609	612	-	-	-	612	Adopts PG&E's forecast
154	JV	Maintain IT Apps & Infra	32,512	32,511	-	-	-	32,511	Adopts PG&E's forecast
155	KZ	Prov Risk/Security Svcs	15,055	15,055	-	-	-	15,055	Adopts PG&E's forecast
156	OM	Operational Management	1,469	1,469	-	-	-	1,469	Adopts PG&E's forecast
		<b>Total Shared Services and IT</b>	<b>557,307</b>	<b>557,240</b>	<b>(34,747)</b>	<b>(3,589)</b>	<b>(12,510)</b>	<b>544,730</b>	
157	<b>Total</b>		<b>2,871,478</b>	<b>2,869,909</b>	<b>(224,892)</b>	<b>(214,431)</b>	<b>(115,848)</b>	<b>2,754,061</b>	

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 changes, see HE-310: Exhibit (PG&E-33), Update Testimony.
- (B) Includes forecast updates, concessions, errata and stipulations as filed in the Joint Comparison Exhibit (PG&E-32) on November 1, 2019.
- (C) Settlement reduction includes A&G amounts adjusted to reflect total company; for revenue requirement purposes 83.09% is allocated to the GRC.
- (D) Reduction amounts referenced represent revenue requirements

PG&E Exh & Chapter	Issue	MWC	PG&E's Original Forecast	TURN's Proposed Reduction	PG&E and TURN Stipulation Reduction	Stipulation Forecast	Settlement Forecast	Notes
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 Processes	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 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 & Infra	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 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)

				Gross Amount						GRC Net Amount (83.09% of Total Company)				
				PG&E (w/out Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment)	Cal Adv Reduction	TURN Reduction	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)		
Line No.	Exhibit	Chapter	Corporate Services Organization	(B)	(A)(B)			(C)		(A)(B)			Settlement Notes	
1	8	Various	Human Resources	77,326	77,299	(288)	-	(1,203)	76,096	64,231	(1,000)	63,231	GRC Reduction of \$1M for customer affordability	
2	9	2	Finance	62,095	62,078	-	-	(10,883)	51,196	51,583	(9,043)	42,540	GRC Reduction of \$9M for general customer affordability	
3	9	3	Risk and Audit	11,463	11,462	-	-	-	11,462	9,524	-	9,524	Adopts PG&E's forecast	
4	9	4	Compliance & Ethics	7,783	7,782	(266)	-	-	7,782	6,466	-	6,466	Adopts PG&E's forecast	
5	9	5	Regulatory Affairs	15,627	15,625	-	-	(241)	15,385	12,984	(200)	12,784	GRC Reduction of \$0.2M for general customer affordability	
6	9	6	Law	48,657	48,655	-	-	-	48,655	40,429	-	40,429	Adopts PG&E's forecast	
7	9	7	Executive Offices and Corporate Secretary	6,220	6,219	-	-	-	6,219	5,168	-	5,168	Adopts PG&E's forecast	
8	9	8	Corporate Affairs	25,233	25,232	-	-	(361)	24,871	20,966	(300)	20,666	GRC Reduction of \$0.3M for general customer affordability	
9	10	7	Corporate Service Capitalization - Labor							(17,226)	262	(16,964)	GRC Capitalization increase of \$0.2M due to reductions	
10	10	7	Corporate Service Capitalization - M&S							(574)	9	(565)	GRC Capitalization increase of \$0.09M due to reductions	
11			Total Corporate Services Organization	254,403	254,353	(553)	-	(12,688)	241,665	193,552	(10,543)	200,808		

Line No.	Exhibit	Chapter	IT Expense	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment) (A)(B)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
12	8	Various	Human Resources	2,059	2,059	-	-	-	2,059	1,711	-	1,711	Adopts PG&E's forecast
13	9	2	Finance	1,211	1,211	-	-	-	1,211	1,006	-	1,006	Adopts PG&E's forecast
14	9	3	Risk and Audit	249	249	-	-	-	249	207	-	207	Adopts PG&E's forecast
15	9	4	Compliance & Ethics	475	475	-	-	-	475	395	-	395	Adopts PG&E's forecast
16	9	5	Regulatory Affairs	396	396	-	-	-	396	329	-	329	Adopts PG&E's forecast
17	9	6	Law	4	4	-	-	-	4	3	-	3	Adopts PG&E's forecast
18	9	7	Executive Offices and Corporate Secretary	-	-	-	-	-	-	-	-	-	Adopts PG&E's forecast
19	9	8	Corporate Affairs	101	101	-	-	-	101	84	-	84	Adopts PG&E's forecast
20			<b>Total IT Expense</b>	<b>4,495</b>	<b>4,495</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,495</b>	<b>3,735</b>	<b>-</b>	<b>3,735</b>	

Line No.	Exhibit	Chapter	Corporate Services Organization incl. IT	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment) (A)(B)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
21	8	Various	Human Resources	79,385	79,358	(288)	-	(1,203)	78,155	65,941	(1,000)	64,941	GRC Reduction of \$1M for customer affordability
22	9	2	Finance	63,306	63,289	-	-	(10,883)	52,407	52,589	(9,043)	43,547	GRC Reduction of \$9M for general customer affordability
23	9	3	Risk and Audit	11,712	11,711	-	-	-	11,711	9,731	-	9,731	Adopts PG&E's forecast
24	9	4	Compliance & Ethics	8,258	8,257	(266)	-	-	8,257	6,861	-	6,861	Adopts PG&E's forecast
25	9	5	Regulatory Affairs	16,023	16,021	-	-	(241)	15,780	13,312	(200)	13,112	GRC Reduction of \$0.2M for general customer affordability
26	9	6	Law	48,661	48,659	-	-	-	48,659	40,433	-	40,433	Adopts PG&E's forecast
27	9	7	Executive Offices and Corporate Secretary	6,220	6,219	-	-	-	6,219	5,168	-	5,168	Adopts PG&E's forecast
28	9	8	Corporate Affairs	25,334	25,333	-	-	(361)	24,972	21,050	(300)	20,750	GRC Reduction of \$0.3M for general customer affordability
29	10	7	Corporate Service Capitalization - Labor	-	-	-	-	-	-	(17,226)	262	(16,964)	GRC Capitalization increase of \$0.2M due to reductions
30	10	7	Corporate Service Capitalization - M&S	-	-	-	-	-	-	(574)	9	(565)	GRC Capitalization increase of \$0.09M due to reductions
31			<b>Total Corporate Services (incl. IT)</b>	<b>258,898</b>	<b>258,848</b>	<b>(553)</b>	<b>-</b>	<b>(12,688)</b>	<b>246,160</b>	<b>197,287</b>	<b>(10,273)</b>	<b>187,014</b>	

Line No.	Exhibit	Chapter	Companywide Expense	PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment)	PG&E (with Labor Escalation Adjustment) (B)	Settlement Reduction	Settlement Amount (with Labor Escalation Adjustment)	Settlement Notes
32	7	1	DOT Drug Testing	635	635	-	-	-	635	293	-	293	Adopts PG&E's forecast
33	7	1	Employee Assistance Program	2,158	2,158	-	-	-	2,158	934	-	934	Adopts PG&E's forecast
34	7	1	Employee Assistance Program (Corp)	1	1	-	-	-	1	1	-	1	Adopts PG&E's forecast
35	7	1	Wellness Program (Utility)	9,270	9,270	-	-	-	9,270	4,011	-	4,011	Adopts PG&E's forecast
36	7	1	Wellness Program (Corp)	6	6	-	-	-	6	4	-	4	Adopts PG&E's forecast
37	7	1A	Long Term Disability	30,808	30,808	-	-	-	30,808	14,198	-	14,198	Adopts PG&E's forecast
38	7	1A	LTD & STD (Pay-As-You-Go) & Leave Admin	4,479	4,479	-	-	-	4,479	1,938	-	1,938	Adopts PG&E's forecast
39	7	1A	Workers Compensation	49,800	49,800	-	-	-	49,800	22,951	-	22,951	Adopts PG&E's forecast
40	7	1A	LTD and STD Insurance Plan (Corp)	39	39	-	-	-	39	24	-	24	Adopts PG&E's forecast
41	7	1A	PFL and STD Adjustment	(16,583)	(16,582)	-	-	-	(16,582)	(7,688)	-	(7,688)	Adopts PG&E's forecast
42	8	3	Workforce Transition Program	18,822	18,820	(5,295)	-	-	18,820	15,640	-	15,640	Adopts PG&E's forecast
43	8	4	SRSP (Utility)	474	474	(557)	-	-	474	219	-	219	Adopts PG&E's forecast
44	8	4	DCSRP (Utility)	-	-	-	-	-	-	-	-	-	Adopts PG&E's forecast
45	8	4	SRSP (Corp)	15	15	4	-	-	15	9	-	9	Adopts PG&E's forecast
46	8	4	DCSRP (Corp)	-	-	-	-	-	-	-	-	-	Adopts PG&E's forecast
47	8	4	Non-Qualified (Pay-As-You-Go) - Utility	988	988	(40)	-	-	988	455	-	455	Adopts PG&E's forecast
48	8	4	Non-Qualified (Pay-As-You-Go) - Corp	1,696	1,696	(0)	-	-	1,696	1,055	-	1,055	Adopts PG&E's forecast
49	8	4	STIP for Non-Executive (Utility)	172,900	172,883	(134,066)	(108,118)	(88,000)	84,883	85,321	(43,430)	41,892	GRC Reduction of \$43.4M for STIP
50	8	4	STIP for Non-Executive (Corp)	495	495	(384)	(309)	-	495	260	-	260	Adopts PG&E's forecast
51	8	4A	Officer Compensation Removal (Utility)	(14,369)	(14,368)	-	-	-	(14,368)	(8,984)	-	(8,984)	Adopts PG&E's forecast
52	8	4A	Officer Compensation Removal (Corp)	(4,227)	(4,227)	-	-	-	(4,227)	(3,512)	-	(3,512)	Adopts PG&E's forecast
53	8	5	Employee Health Care Contributions (Utility)	(38,155)	(38,155)	-	-	-	(38,155)	(16,507)	-	(16,507)	Adopts PG&E's forecast
54	8	5	Employee Health Care Contributions (Corp)	(26)	(26)	-	-	-	(26)	(16)	-	(16)	Adopts PG&E's forecast
55	8	5	Employee Relocation Program (Utility)	5,918	5,918	247	-	-	5,918	2,560	-	2,560	Adopts PG&E's forecast
56	8	5	Employee Relocation Program (Corp)	-	-	-	-	-	-	-	-	-	Adopts PG&E's forecast
57	8	5	Adoption Reimbursement	12	12	(12)	-	-	12	5	-	5	Adopts PG&E's forecast
58	8	5	Dental Plans (Utility)	35,054	35,054	-	-	-	35,054	15,165	-	15,165	Adopts PG&E's forecast
59	8	5	Dental Plans (Corp)	24	24	-	-	-	24	15	-	15	Adopts PG&E's forecast
60	8	5	Medical (Utility)	494,856	494,856	-	-	(1,973)	492,883	214,089	(853)	213,235	GRC Reduction of \$0.9M for medical expense
61	8	5	Medical (Corp)	339	339	-	-	-	339	211	-	211	Adopts PG&E's forecast
62	8	5	Post Retirement Life (Pay-As-You-Go) - Utility	3,879	3,879	-	-	-	3,879	1,788	-	1,788	Adopts PG&E's forecast
63	8	5	Post Retirement Life (Pay-As-You-Go) - Corp	4	4	-	-	-	4	2	-	2	Adopts PG&E's forecast
64	8	5	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	5	Post Retirement Pension (Pay-As-You-Go) - Utility	305	305	-	-	-	305	140	-	140	Adopts PG&E's forecast
67	8	5	Post Retirement Pension (Pay-As-You-Go) - Corp	0	0	-	-	-	0	0	-	0	Adopts PG&E's forecast
68	8	5	Post Retirement Trust Contributions - Medical and Life (Utility)	14,746	14,746	-	-	-	14,746	(11,840)	-	(11,840)	Adopts PG&E's forecast
69	8	5	Post Retirement Trust Contributions - Medical and Life (Corp)	71	71	-	-	-	71	44	-	44	Adopts PG&E's forecast
70	8	5	Retirement Savings Plan (Utility)	114,828	114,828	-	-	-	114,828	49,678	-	49,678	Adopts PG&E's forecast
71	8	5	Retirement Savings Plan (Corp)	138	138	-	-	-	138	86	-	86	Adopts PG&E's forecast
72	8	5	Service Awards (Utility)	872	872	(872)	-	-	872	377	-	377	Adopts PG&E's forecast
73	8	5	Vision Plans (Utility)	3,425	3,425	-	-	-	3,425	1,482	-	1,482	Adopts PG&E's forecast
74	8	5	Vision Plans (Corp)	2	2	-	-	-	2	1	-	1	Adopts PG&E's forecast
75	8	5	Emergency Childcare	-	-	(469)	-	-	-	-	-	-	Adopts PG&E's forecast
76	8	5	Group Life Insurance Plan (Utility)	616	616	-	-	-	616	266	-	266	Adopts PG&E's forecast
77	8	5	Group Life Insurance Plan (Corp)	0	0	-	-	-	0	0	-	0	Adopts PG&E's forecast
78	8	6	Tuition Refund Program (Utility & Corp)	3,390	3,390	-	-	-	3,390	1,467	-	1,467	Adopts PG&E's forecast
79	9	2	Bank Fees (Utility)	5,492	5,492	(750)	-	-	5,492	4,564	-	4,564	Adopts PG&E's forecast
80	9	3	General Liability Insurance and Miscellaneous (Utility)	356,611	356,611	-	(190,365)	(60,173)	296,438	296,321	(50,000)	246,321	GRC Reduction of \$50M for liability insurance
81	9	3	General Liability Insurance and Miscellaneous (Corp)	347	347	-	-	-	347	288	-	288	Adopts PG&E's forecast
82	9	3	Directors and Officers Liability Insurance (Utility)	1,996	1,996	-	-	-	1,996	1,659	-	1,659	Adopts PG&E's forecast
83	9	3	Directors and Officers Liability Insurance (Corp)	616	616	-	-	-	616	512	-	512	Adopts PG&E's forecast
84	9	3	Nuclear Liability Insurance	1,633	1,633	-	-	-	1,633	1,633	-	1,633	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)

Line No.	Exhibit	Chapter	Corporate Services Organization	Gross Amount				GRC Net Amount (83.09% of Total Company)			Settlement Notes
				PG&E (w/out Labor Escalation Adjustment) (B)	PG&E (with Labor Escalation Adjustment) (A)(B)	Cal Adv Reduction	TURN Reduction	Settlement Reduction (C)	Settlement Amount (with Labor Escalation Adjustment) (A)(B)	Settlement Reduction	
85	9	3	Nuclear Property Insurance	1,887	1,887	-	-	-	1,887	1,887	Adopts PG&E's forecast
86	9	3	Property Insurance (Utility)	22,704	22,704	-	-	-	22,704	18,865	Adopts PG&E's forecast
87	9	3	Property Insurance (Corp)	21	21	-	-	-	21	17	Adopts PG&E's forecast
88	9	6	Litigation Settlements and Judgments	20,641	20,641	-	-	-	20,641	17,152	Adopts PG&E's forecast
89	9	6	Third Party Claims	17,342	17,342	-	-	-	17,342	11,827	Adopts PG&E's forecast
90	9	7	Director Fees (Corp)	1,897	1,897	-	-	-	1,897	1,576	Adopts PG&E's forecast
91	10	7	Meals & Entertainment Adjustment	(218)	(218)	-	-	-	(218)	(181)	Adopts PG&E's forecast
92			<b>Total Companywide Expense</b>	<b>1,329,507</b>	<b>1,329,491</b>	<b>(142,193)</b>	<b>(298,792)</b>	<b>(150,146)</b>	<b>1,179,345</b>	<b>742,647</b>	<b>648,364</b>
93			<b>TOTAL A&amp;G EXPENSE</b>	<b>1,588,406</b>	<b>1,588,339</b>	<b>(142,747)</b>	<b>(298,792)</b>	<b>(162,834)</b>	<b>1,425,505</b>	<b>939,934</b>	<b>(104,556)</b>
										<b>835,379</b>	

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 changes, see HE-310: Exhibit (PG&E-33), Update Testimony.
- (B) Includes forecast updates, concessions, errata and stipulations.
- (C) Settlement reduction amount reflects total company A&G.

**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)

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
<b>Gas Distribution</b>										
1	14	3-4	G Dist Pipeline Repl Program	454,959	383,157	71,802	383,156	71,803	454,959	Adopts PG&E's forecast
2	27	3-4	Gas Meter Protection-Capital	21,881	21,881	0	13,202	8,679	21,881	Adopts PG&E's forecast
3	50	3-4	G Dist Reliability General	107,293	107,293	0	107,293	0	107,293	Adopts PG&E's forecast
4	31	3-5	NGV - Station Infrastructure	4,117	4,117	0	4,117	0	4,117	Adopts PG&E's forecast
5	50	3-5	G Dist Reliability General	67,232	53,404	13,828	53,404	13,828	67,232	Adopts PG&E's forecast
6	2K	3-5	G Dist Repl/Convert Cust HPR	59,756	59,756	0	59,756	0	59,756	Adopts PG&E's forecast
7	74	3-6	Install New Gas Meters	1,966	1,966	0	1,966	0	1,966	Adopts PG&E's forecast
8	50	3-7	G Dist Reliability General	18,577	18,577	0	18,577	0	18,577	Adopts PG&E's forecast
9	50	3-8	G Dist Reliability General	38,320	38,320	0	38,320	(0)	38,320	Adopts PG&E's forecast
10	52	3-8	G Dist Leak Repl/Emergency	892	892	0	892	0	892	Adopts PG&E's forecast
11	47	3-9	G Dist Capacity	39,394	39,394	0	39,394	0	39,394	Adopts PG&E's forecast
12	4A	3-9	G Dist Ctrl Operations Assets	30,085	30,085	0	30,085	0	30,085	Adopts PG&E's forecast
13	29	3-10	G Dist Customer Connects	87,263	87,263	0	87,263	0	87,263	Adopts PG&E's forecast
14	51	3-10	G Dist WRO	75,375	75,060	315	75,375	0	75,375	Adopts PG&E's forecast
15	5	3-11	Tools & Equipment	3,378	3,378	0	3,378	(0)	3,378	Adopts PG&E's forecast
16	21	3-11	Misc Capital	0	0	0	0	0	0	Adopts PG&E's forecast
17	78	3-11	Manage Buildings	0	0	0	0	0	0	Adopts PG&E's forecast
18	2F	3-11	Build IT Apps & Infra	11,786	11,786	0	11,786	0	11,786	Adopts PG&E's forecast
19			<b>Total Gas Distribution</b>	<b>1,022,273</b>	<b>936,329</b>	<b>85,944</b>	<b>927,964</b>	<b>94,310</b>	<b>1,022,273</b>	
<b>Electric Distribution</b>										
20	21	4-3	Misc Capital	11,687	1,187	10,500	11,687	0	11,687	Adopts PG&E's forecast
21	17	4-4	E Dist Routine Emergency	185,360	150,195	35,165	185,360	0	185,360	Adopts PG&E's forecast
22	95	4-4	E Dist Major Emergency	55,639	48,967	6,672	55,639	0	55,639	Adopts PG&E's forecast
23	63	4-5	E T&D Control System/ Facility	328	328	0	328	(0)	328	Adopts PG&E's forecast
24	2F	4-5	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
25	2A	4-6	E Dist Inst/Repl OH General	193,646	142,500	51,146	135,053	58,593	193,646	Adopts PG&E's forecast
26	2B	4-6	E Dist Inst/Repl UG	57,803	57,803	0	57,803	0	57,803	Adopts PG&E's forecast
27	2C	4-6	E Dist Inst/Repl Network	19,454	19,454	0	19,454	0	19,454	Adopts PG&E's forecast
28	7	4-8	E Dist Inst/Repl OH Poles	109,365	109,365	0	109,365	0	109,365	Adopts PG&E's forecast
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
30	49	4-9	E Dist Reliability Ckt/Zone	35,757	22,910	12,847	35,757	0	35,757	Adopts PG&E's forecast
31	2F	4-9	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
32	9	4-10	E Dist Automation & Protection	34,184	34,184	0	34,184	0	34,184	Adopts PG&E's forecast
33	56	4-11	E Dist Replace UG Asset-Gen	99,742	99,742	0	99,742	0	99,742	Adopts PG&E's forecast
34	48	4-12	E Dist Subst Repl Other Equip	49,903	49,903	0	49,903	0	49,903	Adopts PG&E's forecast
35	54	4-12	E Dist Subst Repl Transformer	5,568	5,568	0	5,568	0	5,568	Adopts PG&E's forecast
36	58	4-12	E Dist Repl Substation Safety	4,656	4,656	0	4,656	0	4,656	Adopts PG&E's forecast
37	59	4-12	E Dist Subst Emergency Repl	63,241	63,241	0	63,241	0	63,241	Adopts PG&E's forecast
38	6	4-13	E Dist Line Capacity	91,705	91,705	0	87,607	4,098	91,705	Adopts PG&E's forecast
39	46	4-13	E Dist Subst Capacity	34,016	34,016	0	26,695	7,321	34,016	Adopts PG&E's forecast
40	2F	4-15	Build IT Apps & Infra	13,650	13,650	0	13,650	0	13,650	Adopts PG&E's forecast
41	10	4-16	E Dist WRO General	122,727	92,398	30,329	122,727	0	122,727	Adopts PG&E's forecast
42	16	4-16	E Dist Customer Connects	455,093	432,162	22,931	455,093	0	455,093	Adopts PG&E's forecast
43	30	4-17	E Dist WRO Rule 20A	33,756	33,756	0	46,624	(12,868)	33,756	Adopts PG&E's forecast
44	5	4-18	Tools & Equipment	7,466	7,466	0	7,466	0	7,466	Adopts PG&E's forecast
45	21	4-18	Misc Capital	(36,989)	(36,989)	0	(36,989)	0	(36,989)	Adopts PG&E's forecast
46	63	4-19	E T&D Control System/ Facility	36,957	19,218	17,739	5,558	31,399	36,957	Adopts PG&E's forecast
47	2F	4-19	Build IT Apps & Infra	4,096	4,096	0	4,096	0	4,096	Adopts PG&E's forecast
			<b>Total Electric Distribution</b>	<b>2,233,862</b>	<b>1,542,139</b>	<b>691,723</b>	<b>2,003,551</b>	<b>230,311</b>	<b>2,233,862</b>	
<b>Energy Supply</b>										
48	3	5-3	Office Furniture & Equipment	100	100	0	100	0	100	Adopts PG&E's forecast
49	5	5-3	Tools & Equipment	644	644	0	644	0	644	Adopts PG&E's forecast
50	20	5-3	DCPP Capital	39,904	42,137	(2,233)	42,137	(2,233)	39,904	Adopts PG&E's forecast
51	3I	5-3	Nuclear Safety and Security	0	0	0	0	0	0	Adopts PG&E's forecast
52	3	5-4	Office Furniture & Equipment	16	16	0	16	(0)	16	Adopts PG&E's forecast
53	5	5-4	Tools & Equipment	702	702	0	702	0	702	Adopts PG&E's forecast
54	11	5-4	Relicensing Hydro Gen	427	427	0	427	0	427	Adopts PG&E's forecast
55	12	5-4	Implement Environment Projects	507	507	0	507	0	507	Adopts PG&E's forecast
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
57	2M	5-4	Instal/Repl Hydro Gneratng Eqp	109,235	109,235	0	109,235	0	109,235	Adopts PG&E's forecast
58	2N	5-4	Instal/Repl Resv,Dams&Waterway	54,711	54,711	0	54,711	0	54,711	Adopts PG&E's forecast
59	2P	5-4	Instl/Repl Hydr BldgGrndInfst	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	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	Instl/Rpl for Fossil Safety&Reg	0	0	0	0	0	0	Adopts PG&E's forecast
64	2S	5-5	Instal/Repl Fossil Gneratng Eqp	6,465	6,465	0	6,465	0	6,465	Adopts PG&E's forecast
65	2T	5-5	Instl/Repl Fosl BldgGrndInfst	203	203	0	203	0	203	Adopts PG&E's forecast
66	3A	5-5	Instl/Rpl for AltGen Sfty&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	Adopts PG&E's forecast
68	2F	5-7	Build IT Apps & Infra	22,422	22,422	0	22,422	0	22,422	Adopts PG&E's forecast
69			<b>Total Energy Supply</b>	<b>285,755</b>	<b>287,988</b>	<b>(2,233)</b>	<b>288,992</b>	<b>(3,236)</b>	<b>285,755</b>	
<b>Customer Care</b>										
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 this table
71	2F	6-4	Build IT Apps & Infra	6,726	8,241	(1,515)	2,652	4,074	6,726	
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	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
79			<b>Total Customer Care</b>	<b>140,225</b>	<b>141,741</b>	<b>(1,515)</b>	<b>136,152</b>	<b>4,074</b>	<b>140,225</b>	

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)

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
<b>Shared Services and Information Technology</b>										
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	0	16,640	0	16,640	Adopts PG&E's forecast
97			<b>Total Shared Services</b>	<b>434,997</b>	<b>324,764</b>	<b>110,233</b>	<b>403,827</b>	<b>31,170</b>	<b>434,997</b>	
<b>Human Resources</b>										
98	2F	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			<b>Total Human Resources</b>	<b>2,413</b>	<b>2,413</b>	<b>0</b>	<b>2,413</b>	<b>0</b>	<b>2,413</b>	
<b>Administrative and General</b>										
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	0	0	0	0	0	0	Adopts PG&E's forecast
109			<b>Total A&amp;G</b>	<b>8,322</b>	<b>8,322</b>	<b>0</b>	<b>8,322</b>	<b>0</b>	<b>8,322</b>	
110										
111			<b>Total Capital</b>	<b>4,127,848</b>	<b>3,243,697</b>	<b>884,151</b>	<b>3,771,220</b>	<b>356,628</b>	<b>4,127,848</b>	

Notes:

(A) Includes forecast updates, concessions and errata. Also removed ISFSI license of \$2,233k on line 50 per settlement agreement.



**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
<b>Gas Distribution</b>										
1	14	3-4	G Dist Pipeline Repl Program	372,405	402,417	(30,011)	372,405	0	372,405	Adopts PG&E's forecast
2	27	3-4	Gas Meter Protection-Capital	15,949	15,949	0	15,949	0	15,949	Adopts PG&E's forecast
3	50	3-4	G Dist Reliability General	113,537	95,460	18,078	113,537	0	113,537	Adopts PG&E's forecast
4	31	3-5	NGV - Station Infrastructure	4,020	4,020	0	4,020	0	4,020	Adopts PG&E's forecast
5	50	3-5	G Dist Reliability General	57,216	52,153	5,064	52,152	5,064	57,216	Adopts PG&E's forecast
6	2K	3-5	G Dist Repl/Convert Cust HPR	70,541	70,541	0	70,541	0	70,541	Adopts PG&E's forecast
7	74	3-6	Install New Gas Meters	2,158	2,158	0	2,158	0	2,158	Adopts PG&E's forecast
8	50	3-7	G Dist Reliability General	22,322	16,918	5,404	22,322	0	22,322	Adopts PG&E's forecast
9	50	3-8	G Dist Reliability General	30,017	30,017	0	30,017	0	30,017	Adopts PG&E's forecast
10	52	3-8	G Dist Leak Repl/Emergency	871	871	0	871	0	871	Adopts PG&E's forecast
11	47	3-9	G Dist Capacity	43,466	36,001	7,465	43,466	(0)	43,466	Adopts PG&E's forecast
12	4A	3-9	G Dist Ctrl Operations Assets	28,930	23,983	4,947	28,930	0	28,930	Adopts PG&E's forecast
13	29	3-10	G Dist Customer Connects	85,104	85,104	0	85,104	0	85,104	Adopts PG&E's forecast
14	51	3-10	G Dist WRO	72,841	72,534	307	72,841	0	72,841	Adopts PG&E's forecast
15	5	3-11	Tools & Equipment	3,299	3,299	0	3,299	0	3,299	Adopts PG&E's forecast
16	21	3-11	Misc Capital	0	8,758	(8,758)	(0)	0	0	Adopts PG&E's forecast
17	78	3-11	Manage Buildings	0	0	0	0	0	0	Adopts PG&E's forecast
18	2F	3-11	Build IT Apps & Infra	10,511	10,511	0	10,511	0	10,511	Adopts PG&E's forecast
19			<b>Total Gas Distribution</b>	<b>933,188</b>	<b>930,693</b>	<b>2,495</b>	<b>928,124</b>	<b>5,064</b>	<b>933,188</b>	
<b>Electric Distribution</b>										
20	21	4-3	Misc Capital	9,181	2,215	6,966	9,181	0	9,181	Adopts PG&E's forecast
21	17	4-4	E Dist Routine Emergency	180,625	145,950	34,675	180,625	0	180,625	Adopts PG&E's forecast
22	95	4-4	E Dist Major Emergency	54,218	47,589	6,629	54,218	0	54,218	Adopts PG&E's forecast
23	63	4-5	E T&D Control System/ Facility	1,073	1,073	0	1,073	0	1,073	Adopts PG&E's forecast
24	2F	4-5	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
25	2A	4-6	E Dist Inst/Repl OH General	198,593	148,890	49,704	142,362	56,232	198,593	Adopts PG&E's forecast
26	2B	4-6	E Dist Inst/Repl UG	60,256	60,256	0	60,256	0	60,256	Adopts PG&E's forecast
27	2C	4-6	E Dist Inst/Repl Network	18,681	18,681	0	18,681	0	18,681	Adopts PG&E's forecast
28	7	4-8	E Dist Inst/Repl OH Poles	109,273	109,273	0	109,273	0	109,273	Adopts PG&E's forecast
29	8	4-9	E Dist Replace OH Asset	253,005	16,065	236,941	127,005	126,000	253,005	Adopts PG&E's forecast
30	49	4-9	E Dist Reliability CktZone	48,819	38,261	10,558	48,819	0	48,819	Adopts PG&E's forecast
31	2F	4-9	Build IT Apps & Infra	0	0	0	0	0	0	Adopts PG&E's forecast
32	9	4-10	E Dist Automation & Protection	62,700	62,700	0	62,700	0	62,700	Adopts PG&E's forecast
33	56	4-11	E Dist Replace UG Asset-Gen	96,115	96,115	0	96,115	0	96,115	Adopts PG&E's forecast
34	48	4-12	E Dist Subst Repl Other Equip	79,737	79,737	0	79,737	0	79,737	Adopts PG&E's forecast
35	54	4-12	E Dist Subst Repl Transformer	2,186	2,186	0	2,186	(0)	2,186	Adopts PG&E's forecast
36	58	4-12	E Dist Repl Substation Safety	5,746	5,746	0	5,746	0	5,746	Adopts PG&E's forecast
37	59	4-12	E Dist Subst Emergency Repl	43,399	43,399	0	43,399	0	43,399	Adopts PG&E's forecast
38	6	4-13	E Dist Line Capacity	89,780	89,780	0	87,396	2,384	89,780	Adopts PG&E's forecast
39	46	4-13	E Dist Subst Capacity	23,741	23,741	0	18,720	5,021	23,741	Adopts PG&E's forecast
40	2F	4-15	Build IT Apps & Infra	9,941	9,941	0	9,941	0	9,941	Adopts PG&E's forecast
41	10	4-16	E Dist WRO General	117,109	91,449	25,660	117,109	0	117,109	Adopts PG&E's forecast
42	16	4-16	E Dist Customer Connects	442,018	419,499	22,519	442,018	0	442,018	Adopts PG&E's forecast
43	30	4-17	E Dist WRO Rule 20A	45,098	45,097	1	62,289	(17,191)	45,098	Adopts PG&E's forecast
44	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)	Adopts PG&E's forecast
46	63	4-19	E T&D Control System/ Facility	33,479	18,177	15,302	5,416	28,063	33,479	Adopts PG&E's forecast
47	2F	4-19	Build IT Apps & Infra	5,030	5,030	0	5,030	0	5,030	Adopts PG&E's forecast
			<b>Total Electric Distribution</b>	<b>1,958,574</b>	<b>1,549,620</b>	<b>408,954</b>	<b>1,758,065</b>	<b>200,509</b>	<b>1,958,574</b>	
<b>Energy Supply</b>										
48	3	5-3	Office Furniture & Equipment	183	183	0	183	0	183	Adopts PG&E's forecast
49	5	5-3	Tools & Equipment	857	857	0	857	0	857	Adopts PG&E's forecast
50	20	5-3	DCPP Capital	108,216	108,216	0	83,216	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	Adopts PG&E's forecast
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	Adopts PG&E's forecast
54	11	5-4	Relicensing Hydro Gen	888	888	0	888	0	888	Adopts PG&E's forecast
55	12	5-4	Implement Environment Projects	533	533	0	533	0	533	Adopts PG&E's forecast
56	2L	5-4	Instl/Rpl for Hydro Safety&Reg	23,266	23,266	0	23,266	0	23,266	Adopts PG&E's forecast
57	2M	5-4	Instal/Repl Hydro Gneratng Eqp	117,867	117,867	0	117,867	0	117,867	Adopts PG&E's forecast
58	2N	5-4	Instal/Repl Resv,Dams&Waterway	39,571	39,571	0	39,571	0	39,571	Adopts PG&E's forecast
59	2P	5-4	Instl/Repl Hydr BldgGrndInfstr	14,837	14,837	0	14,837	(0)	14,837	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	Adopts PG&E's forecast
62	5	5-5	Tools & Equipment	366	366	0	366	0	366	Adopts PG&E's forecast
63	2R	5-5	Instl/Rpl for Fossil Safety&Reg	0	0	0	0	0	0	Adopts PG&E's forecast
64	2S	5-5	Instal/Repl Fossil Gneratng Eqp	4,782	4,782	0	4,782	0	4,782	Adopts PG&E's forecast
65	2T	5-5	Instl/Repl Fossil BldgGrndInfstr	1,014	1,014	0	1,014	0	1,014	Adopts PG&E's forecast
66	3A	5-5	Instl/Rpl for AltGen Sfty&Reg	24	24	0	24	0	24	Adopts PG&E's forecast
67	3B	5-5	Instal/Repl AltGen GneratngEqp	760	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	Adopts PG&E's forecast
69			<b>Total Energy Supply</b>	<b>372,518</b>	<b>372,518</b>	<b>0</b>	<b>347,712</b>	<b>24,806</b>	<b>372,518</b>	
<b>Customer Care</b>										
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	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	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	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
79			<b>Total Customer Care</b>	<b>139,327</b>	<b>141,391</b>	<b>(2,063)</b>	<b>139,328</b>	<b>(0)</b>	<b>139,327</b>	

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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
<b>Shared Services and Information Technology</b>										
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	0	16,151	0	16,151	Adopts PG&E's forecast
97			<b>Total Shared Services</b>	<b>426,327</b>	<b>314,541</b>	<b>111,787</b>	<b>388,402</b>	<b>37,925</b>	<b>426,327</b>	
<b>Human Resources</b>										
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 & 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	Adopts PG&E's forecast
103			<b>Total Human Resources</b>	<b>1,772</b>	<b>1,772</b>	<b>0</b>	<b>1,772</b>	<b>0</b>	<b>1,772</b>	
<b>Administrative and General</b>										
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			<b>Total A&amp;G</b>	<b>8,530</b>	<b>8,530</b>	<b>0</b>	<b>8,530</b>	<b>(0)</b>	<b>8,530</b>	
110										
111			<b>Total Capital</b>	<b>3,840,236</b>	<b>3,319,063</b>	<b>521,172</b>	<b>3,571,932</b>	<b>268,303</b>	<b>3,840,236</b>	

Notes:

(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)

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
<b>Gas Distribution</b>										
1	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	0	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	3-7	G Dist Reliability General	14,779	14,779	0	20,462	(5,683)	14,779	Updated PG&E Actual
9	50	3-8	G Dist Reliability General	10,693	10,693	0	44,010	(33,317)	10,693	Updated PG&E Actual
10	52	3-8	G Dist Leak Repl/Emergency	1,744	1,744	0	120	1,624	1,744	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	3-11	Manage Buildings	(1,345)	(1,345)	0	4	(1,349)	(1,345)	Updated PG&E Actual
18	2F	3-11	Build IT Apps & Infra	7,907	7,907	0	7,573	334	7,907	Updated PG&E Actual
19			<b>Total Gas Distribution</b>	<b>929,401</b>	<b>929,401</b>	<b>0</b>	<b>968,837</b>	<b>(39,436)</b>	<b>929,401</b>	
<b>Electric Distribution</b>										
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	2A	4-6	E Dist Inst/Repl OH General	224,548	224,548	0	148,594	75,955	224,548	Updated PG&E Actual
26	2B	4-6	E Dist Inst/Repl UG	70,325	70,325	0	59,356	10,970	70,325	Updated PG&E Actual
27	2C	4-6	E Dist Inst/Repl Network	20,847	20,847	0	20,763	84	20,847	Updated PG&E Actual
28	7	4-8	E Dist Inst/Repl OH Poles	227,844	227,844	0	175,647	52,197	227,844	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	54	4-12	E Dis Subst Repl Transformer	31,086	31,086	0	5,811	25,275	31,086	Updated PG&E Actual
36	58	4-12	E Dist Repl Substation Safety	2,290	2,290	0	4,571	(2,282)	2,290	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	30	4-17	E Dist WRO Rule 20A	32,610	32,610	0	54,113	(21,503)	32,610	Updated PG&E Actual
44	5	4-18	Tools & Equipment	7,209	7,209	0	7,330	(121)	7,209	Updated PG&E Actual
45	21	4-18	Misc Capital	8	8	0	(47,395)	47,403	8	Updated PG&E Actual
46	63	4-19	E T&D Control System/ Facility	5,048	5,048	0	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
			<b>Total Electric Distribution</b>	<b>1,910,748</b>	<b>1,910,748</b>	<b>0</b>	<b>1,662,373</b>	<b>248,375</b>	<b>1,910,748</b>	
<b>Energy Supply</b>										
48	3	5-3	Office Furniture & Equipment	156	156	0	268	(112)	156	Updated PG&E Actual
49	5	5-3	Tools & Equipment	3,052	3,052	0	497	2,555	3,052	Updated PG&E Actual
50	20	5-3	DCPP Capital	116,933	116,933	0	132,235	(15,302)	116,933	Updated PG&E Actual
51	3I	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	255	270	Updated PG&E Actual
53	5	5-4	Tools & Equipment	1,223	1,223	0	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	2N	5-4	Instal/Repl Resv,Dams&Waterway	40,768	40,768	0	52,714	(11,946)	40,768	Updated PG&E Actual
59	2P	5-4	Instl/Repl Hydr BldgGmdlnfrst	26,533	26,533	0	37,495	(10,962)	26,533	Updated PG&E Actual
60	3H	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	33	33	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 Fossil Safety&Reg	52	52	0	101	(49)	52	Updated PG&E Actual
64	2S	5-5	Instal/Repl Fossil Gneratng Eqp	4,822	4,822	0	3,081	1,741	4,822	Updated PG&E Actual
65	2T	5-5	Instl/Repl Fosl BldgGmdlnfrst	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	Instal/Repl AltGen GneratngEqp	961	961	0	488	473	961	Updated PG&E Actual
68	2F	5-7	Build IT Apps & Infra	25,829	25,829	0	29,908	(4,079)	25,829	Updated PG&E Actual
69			<b>Total Energy Supply</b>	<b>372,523</b>	<b>372,523</b>	<b>0</b>	<b>416,472</b>	<b>(43,949)</b>	<b>372,523</b>	
<b>Customer Care</b>										
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	2	2	0	0	2	2	Updated PG&E Actual
75	25	6-6	Install New Electric Meters	53,879	53,879	0	50,802	3,077	53,879	Updated PG&E Actual
76	74	6-6	Install New Gas Meters	74,056	74,056	0	82,667	(8,612)	74,056	Updated PG&E Actual
77	2F	6-6	Build IT Apps & Infra	0	0	0	0	0	0	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			<b>Total Customer Care</b>	<b>155,454</b>	<b>155,454</b>	<b>0</b>	<b>142,905</b>	<b>12,549</b>	<b>155,454</b>	

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)

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
<b>Shared Services and Information Technology</b>										
80	2F	7-1	Build IT Apps & Infra	1,596	1,596	0	60	1,536	1,596	Updated PG&E Actual
81	4	7-2	Fleet / Auto 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	1,013	(17)	996	Updated PG&E Actual
83	21	7-2	Misc Capital	30,599	30,599	0	0	30,599	30,599	Updated PG&E Actual
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	(113)	287	Updated PG&E Actual
86	21	7-3	Misc Capital	793	793	0	400	393	793	Updated PG&E Actual
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
89	2F	7-5	Build IT Apps & Infra	0	0	0	16	(16)	0	Updated PG&E Actual
90	5	7-6	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
92	21	7-7	Misc Capital	0	0	0	0	0	0	Updated PG&E Actual
93	2F	7-7	Build IT Apps & Infra	2,848	2,848	0	1,590	1,258	2,848	Updated PG&E Actual
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	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			<b>Total Shared Services</b>	<b>539,843</b>	<b>539,843</b>	<b>0</b>	<b>543,951</b>	<b>(4,108)</b>	<b>539,843</b>	
<b>Human Resources</b>										
98	2F	8-2	Build IT Apps & Infra	1,374	1,374	0	3,359	(1,985)	1,374	Updated PG&E Actual
99	2F	8-4	Build IT Apps & Infra	0	0	0	0	0	0	Updated PG&E Actual
100	5	8-6	Tools & Equipment	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			<b>Total Human Resources</b>	<b>4,509</b>	<b>4,509</b>	<b>0</b>	<b>5,377</b>	<b>(868)</b>	<b>4,509</b>	
<b>Administrative and General</b>										
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
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	Updated PG&E Actual
109			<b>Total A&amp;G</b>	<b>5,335</b>	<b>5,335</b>	<b>0</b>	<b>6,867</b>	<b>(1,532)</b>	<b>5,335</b>	
110										
111			<b>Total Capital</b>	<b>3,917,814</b>	<b>3,917,814</b>	<b>0</b>	<b>3,746,783</b>	<b>171,031</b>	<b>3,917,814</b>	

Notes:

(A) Includes forecast updates, concessions, errata and stipulations.