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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

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

(U 39 M)

**MOTION OF THE UTILITY REFORM NETWORK AND
PACIFIC GAS AND ELECTRIC COMPANY (U 39 M) TO
AMEND APPENDIX B TO SETTLEMENT AGREEMENT**

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Dated: February 6, 2020

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Pursuant to Rule 11.1 of the California Public Utilities Commission's Rules of Practice and Procedure (Rules), The Utility Reform Network (TURN) and Pacific Gas and Electric Company (PG&E) respectfully file this motion to request permission to replace Appendix B to the Settlement Agreement of the 2020 General Rate Case of Pacific Gas and Electric Company filed on December 20, 2019 in 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*. The purpose of this motion is to add additional information to indicate the resolution of certain Customer Care issues and to correct a formatting error on page 4 of Attachment B.

I. DISCUSSION

PG&E served a two-volume Joint Comparison Exhibit (JCE) in this proceeding on November 1, 2019, which was admitted into the record at the evidentiary hearing on November 6, 2019 as Hearing Exhibits (HE) 311 and 312. The Settling Parties filed the motion for approval of a Settlement Agreement as referenced above on December 20, 2019. To comply with Commission Rule 12.1(a), PG&E prepared and included as Appendix B to the Settlement

Agreement a document that compares the parties' positions in the JCE to the resolutions in the Settlement Agreement. This motion seeks to replace Appendix B with the revised version attached hereto.

A. Additional Information Regarding Customer Care Stipulations Between TURN and PG&E.

During the evidentiary hearings, TURN and PG&E submitted three stipulations to resolve costs regarding four Customer Care programs. These stipulations were admitted as HE 97, 98, and 99. The stipulations clarify costs for the following projects: Assembly Bill 802 Building and Benchmarking (HE 97), Salesforce 2 and 3 Project (HE 98), and Non-Residential Time-of-Use Customer Outreach and Natural Gas Appliance Testing Program (HE 99). PG&E and TURN propose to add an additional page to Appendix B to compare the parties' original litigation positions for these projects (PG&E's forecast and TURN's proposed reductions) to the negotiated results in the three stipulations, which were incorporated in the Settlement Agreement as Sections 2.5.2 to 2.5.5. The new page is included as 6a.

B. Correction to Attachment B, Page 4.

TURN and PG&E also seek to correct an error on page 4 of Appendix B. The column headings "Settlement Reduction" and "Settlement" were inadvertently switched. The attached version corrects this error.

PG&E and TURN have consulted with the other Settling Parties and they have not indicated any objection to the relief sought in this Motion.

II. CONCLUSION

For the reasons stated above, TURN and PG&E respectfully requests that the Commission accept the revised version of Appendix B to the Settlement Agreement attached hereto.¹

¹ TURN has authorized PG&E's counsel to sign this motion on its behalf.

Respectfully Submitted,

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Dated: February 6, 2020

Attorneys for

PACIFIC GAS AND ELECTRIC COMPANY

APPENDIX B (AMENDED)

COMPARISON EXHIBIT
WITH SETTLEMENT AMOUNTS
PURSUANT TO RULE 12.1(a)

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 | Total | \$ 2,871,478 | \$ 2,869,909 | \$ (224,892) | \$ (214,431) | \$ (115,848) | \$ 2,754,061 |

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) | \$ 76,096 |
| 9 Finance | \$ 62,095 | \$ 62,078 | \$ - | \$ - | \$ (8,997) | \$ 51,196 |
| 9 Risk and Audit | \$ 11,463 | \$ 11,462 | \$ - | \$ - | \$ - | \$ 11,462 |
| 9 Compliance & Ethics | \$ 7,783 | \$ 7,782 | \$ (266) | \$ - | \$ - | \$ 7,782 |
| 9 Regulatory Affairs | \$ 15,627 | \$ 15,625 | \$ - | \$ - | \$ (200) | \$ 15,385 |
| 9 Law | \$ 48,657 | \$ 48,655 | \$ - | \$ - | \$ - | \$ 48,655 |
| 9 Executive Offices and Corporate Secretary | \$ 6,220 | \$ 6,219 | \$ - | \$ - | \$ - | \$ 6,219 |
| 9 Corporate Affairs | \$ 25,233 | \$ 25,232 | \$ - | \$ - | \$ (300) | \$ 24,871 |
| 8 Human Resources - IT only | \$ 2,059 | \$ 2,059 | \$ - | \$ - | \$ - | \$ 2,059 |
| 9 Corporate Services - IT only | \$ 2,436 | \$ 2,436 | \$ - | \$ - | \$ - | \$ 2,436 |
| Total | \$ 258,898 | \$ 258,848 | \$ (553) | \$ - | \$ (10,497) | \$ 246,160 |

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 |
| Total | \$ 3,847,321 | \$ 3,917,814 | \$ 3,746,783 | \$ - | \$ 3,847,321 |

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 |
| Total | \$ 3,840,236 | \$ 3,319,063 | \$ 3,571,932 | \$ - | \$ 3,840,236 |

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 | \$ 287,988 | \$ 288,992 | \$ - | \$ 287,988 |
| 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 |

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)

| | | | | | | |
|----|--------------|---------------------|---------------------|---------------------|-------------|---------------------|
| 56 | 9 A&G | \$ 8,322 | \$ 8,322 | \$ 8,322 | \$ - | \$ 8,322 |
| 57 | Total | \$ 4,130,081 | \$ 3,243,697 | \$ 3,771,220 | \$ - | \$ 4,130,081 |

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 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Wellness Program (Utility) | \$ 9,270 | \$ 9,270 | \$ - | \$ - | \$ - | \$ 9,270 |
| Wellness Program (Corp) | \$ 6 | \$ 8 | \$ - | \$ - | \$ - | \$ 8 |
| 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 |
| Total | \$ 1,329,725 | \$ 1,329,709 | \$ (142,193) | \$ (298,792) | \$ (150,146) | \$ 1,179,563 |

APPENDIX B
PACIFIC GAS AND ELECTRIC COMPANY
2020 GENERAL RATE CASE
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)

130
131
132

Companywide Expense Summary

2020

133
134
135
136
137

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

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

| 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) |
|------------------------------|-----|------------------------------------|--|--|-------------------|------------------|--------------------------|--|---|
| Gas Distribution | | | | | | | | | |
| 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 |
| | | Total Gas Distribution | 374,490 | 374,080 | (24,915) | (20,363) | (5,000) | 369,080 | |
| Electric Distribution | | | | | | | | | |
| 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 |
| | | Total Electric Distribution | 1,026,708 | 1,026,247 | (124,881) | (178,280) | (59,338) | 966,909 | |
| Energy Supply | | | | | | | | | |
| 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 | BP | 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 | 988 | 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 |
| | | Total Energy Supply | 600,436 | 599,853 | (14,855) | (5,694) | (4,000) | 595,853 | |
| Customer Care | | | | | | | | | |
| 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 | Adopts PG&E's forecast |
| 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 \$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 |
| 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 |
| | | Total Customer Care | 312,537 | 312,489 | (25,493) | (6,506) | (35,000) | 277,489 | |
| Shared Services and Information Technology | | | | | | | | | |
| 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 DCP 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 | (1,749) | - | - | 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 |
| | | Total Shared Services and IT | 557,307 | 557,240 | (34,747) | (3,589) | (12,510) | 544,730 | |
| 157 | Total | | 2,871,478 | 2,869,909 | (224,892) | (214,431) | (115,848) | 2,754,061 | |

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)

| | | | | Total Company Gross Amount | | | | | GRC Net Amount (83.09% of Total Company) | | | | |
|----------|---------|---------|---|--|--|-------------------|----------------|----------------------|--|--|----------------------|--|--|
| Line No. | Exhibit | Chapter | | PG&E (w/out Labor Escalation Adjustment) (B) | PG&E (with Labor Escalation Adjustment) (A)(B) | Cal Adv Reduction | TURN Reduction | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | PG&E (w/out Labor Escalation Adjustment) (B) | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | Settlement Notes (C) |
| | | | Corporate Services Organization | | | | | | | | | | |
| 1 | 8 | Various | Human Resources | 77,326 | 77,299 | (288) | - | (1,203) | 76,096 | 64,253 | (1,000) | 63,253 | GRC RRQ Reduction of \$1M for customer affordability |
| 2 | 9 | 2 | Finance | 62,095 | 62,078 | - | - | (10,883) | 51,196 | 51,597 | (8,997) | 42,600 | GRC RRQ Reduction of \$9M for general customer affordability |
| 3 | 9 | 3 | Risk and Audit | 11,463 | 11,462 | - | - | - | 11,462 | 9,525 | - | 9,525 | Adopts PG&E's forecast |
| 4 | 9 | 4 | Compliance & Ethics | 7,783 | 7,782 | (266) | - | - | 7,782 | 6,467 | - | 6,467 | Adopts PG&E's forecast |
| 5 | 9 | 5 | Regulatory Affairs | 15,627 | 15,625 | - | - | (241) | 15,385 | 12,985 | (200) | 12,785 | GRC RRQ Reduction of \$0.2M for general customer affordability |
| 6 | 9 | 6 | Law | 48,657 | 48,655 | - | - | - | 48,655 | 40,431 | - | 40,431 | 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 | 20,967 | (300) | 20,667 | GRC RRQ Reduction of \$0.3M for general customer affordability |
| 10 | 10 | 7 | Corporate Service Capitalization - Labor | | | | | | | (17,226) | - | (17,226) | Adopts PG&E's forecast |
| 11 | 10 | 7 | Corporate Service Capitalization - M&S | | | | | | | (574) | - | (574) | Adopts PG&E's forecast |
| 12 | | | Total Corporate Services Organization | 254,403 | 254,353 | (553) | - | (12,688) | 241,665 | 193,594 | (10,497) | 183,097 | |

| Line No. | Exhibit | Chapter | | PG&E (w/out Labor Escalation Adjustment) (B) | PG&E (with Labor Escalation Adjustment) (A)(B) | Cal Adv Reduction | TURN Reduction | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | PG&E (w/out Labor Escalation Adjustment) (B) | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | Settlement Notes |
|----------|---------|---------|---|--|--|-------------------|----------------|----------------------|--|--|----------------------|--|------------------------|
| | | | | | | | | | | | | | |
| | | | IT Expense | | | | | | | | | | |
| 13 | 8 | Various | Human Resources | 2,059 | 2,059 | - | - | - | 2,059 | 1,711 | 0 | 1,711 | Adopts PG&E's forecast |
| 14 | 9 | 2 | Finance | 1,211 | 1,211 | - | - | - | 1,211 | 1,006 | 0 | 1,006 | Adopts PG&E's forecast |
| 15 | 9 | 3 | Risk and Audit | 249 | 249 | - | - | - | 249 | 207 | 0 | 207 | Adopts PG&E's forecast |
| 16 | 9 | 4 | Compliance & Ethics | 475 | 475 | - | - | - | 475 | 395 | 0 | 395 | Adopts PG&E's forecast |
| 17 | 9 | 5 | Regulatory Affairs | 396 | 396 | - | - | - | 396 | 329 | 0 | 329 | Adopts PG&E's forecast |
| 18 | 9 | 6 | Law | 4 | 4 | - | - | - | 4 | 3 | 0 | 3 | Adopts PG&E's forecast |
| 19 | 9 | 7 | Executive Offices and Corporate Secretary | - | - | - | - | - | - | - | 0 | - | Adopts PG&E's forecast |
| 20 | 9 | 8 | Corporate Affairs | 101 | 101 | - | - | - | 101 | 84 | 0 | 84 | Adopts PG&E's forecast |
| 22 | | | Total IT Expense | 4,495 | 4,495 | - | - | - | 4,495 | 3,735 | - | 3,735 | |

| Line No. | Exhibit | Chapter | | PG&E (w/out Labor Escalation Adjustment) (B) | PG&E (with Labor Escalation Adjustment) (A)(B) | Cal Adv Reduction | TURN Reduction | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | PG&E (w/out Labor Escalation Adjustment) (B) | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | Settlement Notes |
|----------|---------|---------|---|--|--|-------------------|----------------|----------------------|--|--|----------------------|--|--|
| | | | | | | | | | | | | | |
| | | | Corporate Services Organization incl. IT | | | | | | | | | | |
| 23 | 8 | Various | Human Resources | 79,385 | 79,358 | (288) | - | (1,203) | 78,155 | 65,964 | (1,000) | 64,964 | GRC RRQ Reduction of \$1M for customer affordability |
| 24 | 9 | 2 | Cal Adv | 63,306 | 63,289 | - | - | (10,883) | 52,407 | 52,604 | (8,997) | 43,607 | GRC RRQ Reduction of \$9M for general customer affordability |
| 25 | 9 | 3 | Risk and Audit | 11,712 | 11,711 | - | - | - | 11,711 | 9,732 | - | 9,732 | Adopts PG&E's forecast |
| 26 | 9 | 4 | Compliance & Ethics | 8,258 | 8,257 | (266) | - | - | 8,257 | 6,862 | - | 6,862 | Adopts PG&E's forecast |
| 27 | 9 | 5 | Regulatory Affairs | 16,023 | 16,021 | - | - | (241) | 15,780 | 13,314 | (200) | 13,114 | GRC RRQ Reduction of \$0.2M for general customer affordability |
| 28 | 9 | 6 | Law | 48,661 | 48,659 | - | - | - | 48,659 | 40,434 | - | 40,434 | Adopts PG&E's forecast |
| 29 | 9 | 7 | Executive Offices and Corporate Secretary | 6,220 | 6,219 | - | - | - | 6,219 | 5,168 | - | 5,168 | Adopts PG&E's forecast |
| 30 | 9 | 8 | Corporate Affairs | 25,334 | 25,333 | - | - | (361) | 24,972 | 21,051 | (300) | 20,751 | GRC RRQ Reduction of \$0.3M for general customer affordability |
| 32 | | | Corporate Service Capitalization - Labor | | | | | | | (17,226) | - | (13,491) | Adopts PG&E's forecast |
| 33 | | | Corporate Service Capitalization - M&S | | | | | | | (574) | - | (574) | Adopts PG&E's forecast |
| 34 | | | Total IT Expense | 258,698 | 258,848 | (553) | - | (12,688) | 246,160 | 197,329 | (10,497) | 190,567 | |

| Line No. | Exhibit | Chapter | | PG&E (w/out Labor Escalation Adjustment) (B) | PG&E (with Labor Escalation Adjustment) (A)(B) | Cal Adv Reduction | TURN Reduction | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | PG&E (w/out Labor Escalation Adjustment) (B) | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | Settlement Notes |
|----------|---------|---------|--|--|--|-------------------|----------------|----------------------|--|--|----------------------|--|--|
| | | | | | | | | | | | | | |
| | | | Cal Adv | | | | | | | | | | |
| 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 | - | - | - | - | - | - | - | 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 | 8 | - | - | - | 8 | 5 | - | 5 | 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 | Cal Adv | 474 | 474 | (557) | - | - | 474 | 219 | - | 219 | Adopts PG&E's forecast |
| 44 | 8 | 4 | DCESRP (Utility) | - | - | - | - | - | - | 9 | - | 9 | 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 (Corp) | 172,900 | 172,883 | (134,066) | (108,118) | (88,000) | 84,883 | 85,321 | (43,430) | 41,892 | GRC RRQ Reduction of \$41.6M for STIP |
| 50 | 8 | 4 | STIP for Non-Executive (Corp) | 495 | 495 | (384) | (309) | - | 495 | 308 | - | 308 | 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 RRQ Reduction of \$1M 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 RRQ 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 Judgments | 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 |

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 | Total Company Gross Amount | | | | | GRC Net Amount (83.09% of Total Company) | | | Settlement Notes (C) | |
|----------|---------|---------|----------------------------------|--|--|-------------------|----------------|----------------------|--|--|----------------------|----------------------|--|
| | | | | PG&E (w/out Labor Escalation Adjustment) (B) | PG&E (with Labor Escalation Adjustment) (A)(B) | Cal Adv Reduction | TURN Reduction | Settlement Reduction | Settlement Amount (with Labor Escalation Adjustment) | PG&E (w/out Labor Escalation Adjustment) (B) | Settlement Reduction | | Settlement Amount (with Labor Escalation Adjustment) |
| 91 | 10 | 7 | Meals & Entertainment Adjustment | | | | | | | (181) | | (181) | Adopts PG&E's forecast |
| 92 | | | Total Companywide Expense | 1,329,725 | 1,329,709 | (142,193) | (298,792) | (150,146) | 1,179,563 | 742,695 | (94,283) | 648,412 | |
| 93 | | | TOTAL A&G EXPENSE | 1,588,624 | 1,588,557 | (142,747) | (298,792) | (162,834) | 1,425,723 | 940,024 | (104,780) | 838,979 | |

Notes:

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

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

| 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 |
|------------------------------|-----|-------------|------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------------|-------------------|------------------------|
| Gas Distribution | | | | | | | | | | |
| 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 | | | Total Gas Distribution | 1,022,273 | 936,329 | 85,944 | 927,964 | 94,310 | 1,022,273 | |
| Electric Distribution | | | | | | | | | | |
| 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 Dis 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 |
| | | | Total Electric Distribution | 2,233,862 | 1,542,139 | 691,723 | 2,003,551 | 230,311 | 2,233,862 | |
| Energy Supply | | | | | | | | | | |
| 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 | 42,137 | 42,137 | 0 | 42,137 | 0 | 42,137 | Adopts PG&E's forecast |
| 51 | 31 | 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 Gnerating 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 BldgGrndInfstr | 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 Gnerating Eqp | 6,465 | 6,465 | 0 | 6,465 | 0 | 6,465 | Adopts PG&E's forecast |
| 65 | 2T | 5-5 | Instl/Repl Fossil BldgGrndInfstr | 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 Gnerating Eqp | 775 | 775 | 0 | 775 | 0 | 775 | Adopts PG&E's forecast |
| 68 | 2F | 5-7 | Build IT Apps & Infra | 22,422 | 22,422 | 0 | 22,422 | 0 | 22,422 | Adopts PG&E's forecast |
| 69 | | | Total Energy Supply | 287,988 | 287,988 | 0 | 288,992 | (1,004) | 287,988 | |
| Customer Care | | | | | | | | | | |
| 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 | 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 | 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 | | | Total Customer Care | 140,225 | 141,741 | (1,515) | 136,152 | 4,074 | 140,225 | |

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 |
|---|-----|-------------|--------------------------------|------------------|------------------|-----------------------------|------------------|--------------------------|-------------------|------------------------|
| Shared Services and Information Technology | | | | | | | | | | |
| 80 | 2F | 7-1 | Build IT Apps & Infra | 72 | 72 | 0 | 72 | 0 | 72 | Adopts PG&E's forecast |
| 81 | 4 | 7-2 | Fleet / Auto Equip | 27,451 | 27,451 | 0 | 27,451 | 0 | 27,451 | Adopts PG&E's forecast |
| 82 | 5 | 7-2 | Tools & Equipment | 1,279 | 1,279 | 0 | 1,279 | 0 | 1,279 | Adopts PG&E's forecast |
| 83 | 21 | 7-2 | Misc Capital | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 84 | 28 | 7-2 | EV - Station Infrastructure | 3,450 | 3,450 | 0 | 3,450 | 0 | 3,450 | Adopts PG&E's forecast |
| 85 | 5 | 7-3 | Tools & Equipment | 238 | 238 | 0 | 238 | 0 | 238 | Adopts PG&E's forecast |
| 86 | 21 | 7-3 | Misc Capital | 562 | 562 | 0 | 562 | 0 | 562 | Adopts PG&E's forecast |
| 87 | 22 | 7-5 | Maintain Buildings | 78,097 | 0 | 78,097 | 78,097 | 0 | 78,097 | Adopts PG&E's forecast |
| 88 | 23 | 7-5 | Implement RealEstate Strategy | 92,091 | 90,403 | 1,688 | 92,091 | 0 | 92,091 | Adopts PG&E's forecast |
| 89 | 2F | 7-5 | Build IT Apps & Infra | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 90 | 5 | 7-6 | Tools & Equipment | 300 | 300 | 0 | 300 | 0 | 300 | Adopts PG&E's forecast |
| 91 | 12 | 7-6 | Implement Environment Projects | 5,979 | 5,979 | 0 | 5,979 | 0 | 5,979 | Adopts PG&E's forecast |
| 92 | 21 | 7-7 | Misc Capital | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 93 | 2F | 7-7 | Build IT Apps & Infra | 2,425 | 2,425 | 0 | 2,425 | 0 | 2,425 | Adopts PG&E's forecast |
| 94 | 2F | 7-8 | Build IT Apps & Infra | 184,566 | 160,726 | 23,840 | 153,396 | 31,170 | 184,566 | Adopts PG&E's forecast |
| 95 | 2F | 7-9 | Build IT Apps & Infra | 21,846 | 15,238 | 6,608 | 21,846 | 0 | 21,846 | Adopts PG&E's forecast |
| 96 | 3N | 7-9 | Security Install/Replace | 16,640 | 16,640 | 0 | 16,640 | 0 | 16,640 | Adopts PG&E's forecast |
| 97 | | | Total Shared Services | 434,997 | 324,764 | 110,233 | 403,827 | 31,170 | 434,997 | |
| Human Resources | | | | | | | | | | |
| 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 | | | Total Human Resources | 2,413 | 2,413 | 0 | 2,413 | 0 | 2,413 | |
| Administrative and General | | | | | | | | | | |
| 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 | | | Total A&G | 8,322 | 8,322 | 0 | 8,322 | 0 | 8,322 | |
| 110 | | | | | | | | | | |
| 111 | | | Total Capital | 4,130,081 | 3,243,697 | 886,384 | 3,771,220 | 358,860 | 4,130,081 | |

Notes:

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

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

| 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 |
|------------------------------|-----|-------------|------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------------|-------------------|------------------------|
| Gas Distribution | | | | | | | | | | |
| 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 | | | Total Gas Distribution | 933,188 | 930,693 | 2,495 | 928,124 | 5,064 | 933,188 | |
| Electric Distribution | | | | | | | | | | |
| 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 Ckt/Zone | 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 Dis 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 |
| | | | Total Electric Distribution | 1,958,574 | 1,549,620 | 408,954 | 1,758,065 | 200,509 | 1,958,574 | |
| Energy Supply | | | | | | | | | | |
| 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 BldgGrndInfst | 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 BldgGrndInfst | 1,014 | 1,014 | 0 | 1,014 | 0 | 1,014 | Adopts PG&E's forecast |
| 66 | 3A | 5-5 | Instl/Repl for AltGen Safty&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 | | | Total Energy Supply | 372,518 | 372,518 | 0 | 347,712 | 24,806 | 372,518 | |
| Customer Care | | | | | | | | | | |
| 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 | | | Total Customer Care | 139,327 | 141,391 | (2,063) | 139,328 | (0) | 139,327 | |

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 |
|---|-----|-------------|--------------------------------|------------------|------------------|-----------------------------|------------------|--------------------------|-------------------|------------------------|
| Shared Services and Information Technology | | | | | | | | | | |
| 80 | 2F | 7-1 | Build IT Apps & Infra | 62 | 62 | 0 | 62 | 0 | 62 | Adopts PG&E's forecast |
| 81 | 4 | 7-2 | Fleet / Auto Equip | 31,763 | 31,763 | 0 | 31,763 | 0 | 31,763 | Adopts PG&E's forecast |
| 82 | 5 | 7-2 | Tools & Equipment | 1,231 | 1,231 | 0 | 1,231 | 0 | 1,231 | Adopts PG&E's forecast |
| 83 | 21 | 7-2 | Misc Capital | 15,965 | 0 | 15,965 | 0 | 15,965 | 15,965 | Adopts PG&E's forecast |
| 84 | 28 | 7-2 | EV - Station Infrastructure | 3,373 | 3,373 | 0 | 3,373 | 0 | 3,373 | Adopts PG&E's forecast |
| 85 | 5 | 7-3 | Tools & Equipment | 254 | 254 | 0 | 254 | 0 | 254 | Adopts PG&E's forecast |
| 86 | 21 | 7-3 | Misc Capital | 546 | 546 | 0 | 546 | 0 | 546 | Adopts PG&E's forecast |
| 87 | 22 | 7-5 | Maintain Buildings | 80,316 | 1 | 80,315 | 80,316 | 0 | 80,316 | Adopts PG&E's forecast |
| 88 | 23 | 7-5 | Implement RealEstate Strategy | 85,501 | 90,404 | (4,903) | 85,501 | 0 | 85,501 | Adopts PG&E's forecast |
| 89 | 2F | 7-5 | Build IT Apps & Infra | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 90 | 5 | 7-6 | Tools & Equipment | 300 | 300 | 0 | 300 | 0 | 300 | Adopts PG&E's forecast |
| 91 | 12 | 7-6 | Implement Environment Projects | 5,979 | 5,979 | 0 | 5,979 | 0 | 5,979 | Adopts PG&E's forecast |
| 92 | 21 | 7-7 | Misc Capital | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 93 | 2F | 7-7 | Build IT Apps & Infra | 1,678 | 1,678 | 0 | 1,678 | 0 | 1,678 | Adopts PG&E's forecast |
| 94 | 2F | 7-8 | Build IT Apps & Infra | 159,281 | 144,471 | 14,810 | 137,321 | 21,960 | 159,281 | Adopts PG&E's forecast |
| 95 | 2F | 7-9 | Build IT Apps & Infra | 23,929 | 18,329 | 5,600 | 23,929 | 0 | 23,929 | Adopts PG&E's forecast |
| 96 | 3N | 7-9 | Security Install/Replace | 16,151 | 16,151 | 0 | 16,151 | 0 | 16,151 | Adopts PG&E's forecast |
| 97 | | | Total Shared Services | 426,327 | 314,541 | 111,787 | 388,402 | 37,925 | 426,327 | |
| Human Resources | | | | | | | | | | |
| 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 | | | Total Human Resources | 1,772 | 1,772 | 0 | 1,772 | 0 | 1,772 | |
| Administrative and General | | | | | | | | | | |
| 104 | 2F | 9-2 | Build IT Apps & Infra | 3,902 | 3,902 | 0 | 3,902 | (0) | 3,902 | Adopts PG&E's forecast |
| 105 | 2F | 9-3 | Build IT Apps & Infra | 1,680 | 1,680 | 0 | 1,680 | 0 | 1,680 | Adopts PG&E's forecast |
| 106 | 2F | 9-4 | Build IT Apps & Infra | 1,025 | 1,025 | 0 | 1,025 | 0 | 1,025 | Adopts PG&E's forecast |
| 107 | 2F | 9-5 | Build IT Apps & Infra | 1,923 | 1,923 | 0 | 1,923 | 0 | 1,923 | Adopts PG&E's forecast |
| 108 | 2F | 9-8 | Build IT Apps & Infra | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 109 | | | Total A&G | 8,530 | 8,530 | 0 | 8,530 | (0) | 8,530 | |
| 110 | | | | | | | | | | |
| 111 | | | Total Capital | 3,840,236 | 3,319,063 | 521,172 | 3,571,932 | 268,303 | 3,840,236 | |

Notes:

(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 |
|------------------------------|-----|-------------|------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------------|-------------------|------------------------|
| Gas Distribution | | | | | | | | | | |
| 1 | 14 | 3-4 | G Dist Pipeline Repl Program | 417,189 | 439,838 | (22,649) | 417,189 | 0 | 417,189 | Adopts PG&E's forecast |
| 2 | 27 | 3-4 | Gas Meter Protection-Capital | 532 | 1,033 | (501) | 532 | 0 | 532 | Adopts PG&E's forecast |
| 3 | 50 | 3-4 | G Dist Reliability General | 144,972 | 129,419 | 15,553 | 144,972 | 0 | 144,972 | Adopts PG&E's forecast |
| 4 | 31 | 3-5 | NGV - Station Infrastructure | 3,915 | 4,261 | (345) | 3,915 | (0) | 3,915 | Adopts PG&E's forecast |
| 5 | 50 | 3-5 | G Dist Reliability General | 55,539 | 56,567 | (1,028) | 55,539 | 0 | 55,539 | Adopts PG&E's forecast |
| 6 | 2K | 3-5 | G Dist Repl/Convert Cust HPR | 50,827 | 55,186 | (4,360) | 50,827 | 0 | 50,827 | Adopts PG&E's forecast |
| 7 | 74 | 3-6 | Install New Gas Meters | 2,091 | 1,780 | 311 | 2,091 | 0 | 2,091 | Adopts PG&E's forecast |
| 8 | 50 | 3-7 | G Dist Reliability General | 20,462 | 14,779 | 5,683 | 20,462 | 0 | 20,462 | Adopts PG&E's forecast |
| 9 | 50 | 3-8 | G Dist Reliability General | 44,010 | 10,693 | 33,317 | 44,010 | 0 | 44,010 | Adopts PG&E's forecast |
| 10 | 52 | 3-8 | G Dist Leak Repl/Emergency | 120 | 1,744 | (1,624) | 120 | 0 | 120 | Adopts PG&E's forecast |
| 11 | 47 | 3-9 | G Dist Capacity | 47,135 | 26,094 | 21,041 | 47,135 | 0 | 47,135 | Adopts PG&E's forecast |
| 12 | 4A | 3-9 | G Dist Ctrl Operations Assets | 28,105 | 24,393 | 3,712 | 28,105 | 0 | 28,105 | Adopts PG&E's forecast |
| 13 | 29 | 3-10 | G Dist Customer Connects | 78,958 | 95,055 | (16,097) | 78,958 | 0 | 78,958 | Adopts PG&E's forecast |
| 14 | 51 | 3-10 | G Dist WRO | 65,607 | 56,076 | 9,531 | 65,607 | 0 | 65,607 | Adopts PG&E's forecast |
| 15 | 5 | 3-11 | Tools & Equipment | 1,797 | 5,920 | (4,124) | 1,797 | (0) | 1,797 | 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 | 4 | (1,345) | 1,349 | 4 | 0 | 4 | Adopts PG&E's forecast |
| 18 | 2F | 3-11 | Build IT Apps & Infra | 7,573 | 7,907 | (334) | 7,573 | 0 | 7,573 | Adopts PG&E's forecast |
| 19 | | | Total Gas Distribution | 968,837 | 929,401 | 39,436 | 968,837 | (0) | 968,837 | |
| Electric Distribution | | | | | | | | | | |
| 20 | 21 | 4-3 | Misc Capital | 9,816 | 7,386 | 2,430 | 9,816 | 0 | 9,816 | Adopts PG&E's forecast |
| 21 | 17 | 4-4 | E Dist Routine Emergency | 179,241 | 187,744 | (8,504) | 179,241 | 0 | 179,241 | Adopts PG&E's forecast |
| 22 | 95 | 4-4 | E Dist Major Emergency | 48,772 | 37,026 | 11,746 | 48,772 | 0 | 48,772 | Adopts PG&E's forecast |
| 23 | 63 | 4-5 | E T&D Control System/ Facility | 3,578 | 3,712 | (134) | 3,578 | 0 | 3,578 | Adopts PG&E's forecast |
| 24 | 2F | 4-5 | Build IT Apps & Infra | 0 | 1,892 | (1,892) | 0 | 0 | 0 | Adopts PG&E's forecast |
| 25 | 2A | 4-6 | E Dist Inst/Repl OH General | 197,060 | 224,548 | (27,489) | 148,594 | 48,466 | 197,060 | Adopts PG&E's forecast |
| 26 | 2B | 4-6 | E Dist Inst/Repl UG | 59,356 | 70,325 | (10,970) | 59,356 | 0 | 59,356 | Adopts PG&E's forecast |
| 27 | 2C | 4-6 | E Dist Inst/Repl Network | 20,763 | 20,847 | (84) | 20,763 | 0 | 20,763 | Adopts PG&E's forecast |
| 28 | 7 | 4-8 | E Dist Inst/Repl OH Poles | 175,647 | 227,844 | (52,197) | 175,647 | 0 | 175,647 | Adopts PG&E's forecast |
| 29 | 8 | 4-9 | E Dist Replace OH Asset | 55,293 | 39,550 | 15,743 | 47,181 | 8,112 | 55,293 | Adopts PG&E's forecast |
| 30 | 49 | 4-9 | E Dist Reliability Ckt/Zone | 33,998 | 25,782 | 8,216 | 33,998 | 0 | 33,998 | 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 | 53,277 | 72,731 | (19,454) | 53,277 | 0 | 53,277 | Adopts PG&E's forecast |
| 33 | 56 | 4-11 | E Dist Replace UG Asset-Gen | 90,807 | 83,007 | 7,800 | 90,807 | 0 | 90,807 | Adopts PG&E's forecast |
| 34 | 48 | 4-12 | E Dist Subst Repl Other Equip | 90,492 | 106,911 | (16,418) | 90,492 | 0 | 90,492 | Adopts PG&E's forecast |
| 35 | 54 | 4-12 | E Dis Subst Repl Transformer | 5,811 | 31,086 | (25,275) | 5,811 | 0 | 5,811 | Adopts PG&E's forecast |
| 36 | 58 | 4-12 | E Dist Repl Substation Safety | 4,571 | 2,290 | 2,281 | 4,571 | 0 | 4,571 | Adopts PG&E's forecast |
| 37 | 59 | 4-12 | E Dist Subst Emergency Repl | 40,000 | 62,881 | (22,881) | 40,000 | 0 | 40,000 | Adopts PG&E's forecast |
| 38 | 6 | 4-13 | E Dist Line Capacity | 80,187 | 67,666 | 12,521 | 78,915 | 1,272 | 80,187 | Adopts PG&E's forecast |
| 39 | 46 | 4-13 | E Dist Subst Capacity | 20,056 | 12,376 | 7,681 | 18,694 | 1,362 | 20,056 | Adopts PG&E's forecast |
| 40 | 2F | 4-15 | Build IT Apps & Infra | 15,240 | 24,766 | (9,526) | 15,240 | 0 | 15,240 | Adopts PG&E's forecast |
| 41 | 10 | 4-16 | E Dist WRO General | 113,306 | 121,015 | (7,709) | 113,306 | 0 | 113,306 | Adopts PG&E's forecast |
| 42 | 16 | 4-16 | E Dist Customer Connects | 407,716 | 434,486 | (26,770) | 407,716 | 0 | 407,716 | Adopts PG&E's forecast |
| 43 | 30 | 4-17 | E Dist WRO Rule 20A | 54,113 | 32,610 | 21,503 | 54,113 | 0 | 54,113 | Adopts PG&E's forecast |
| 44 | 5 | 4-18 | Tools & Equipment | 7,330 | 7,209 | 121 | 7,330 | 0 | 7,330 | Adopts PG&E's forecast |
| 45 | 21 | 4-18 | Misc Capital | (47,395) | 8 | (47,403) | (47,395) | 0 | (47,395) | Adopts PG&E's forecast |
| 46 | 63 | 4-19 | E T&D Control System/ Facility | 12,515 | 5,048 | 7,467 | 2,550 | 9,965 | 12,515 | Adopts PG&E's forecast |
| 47 | 2F | 4-19 | Build IT Apps & Infra | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| | | | Total Electric Distribution | 1,731,550 | 1,910,748 | (179,198) | 1,662,373 | 69,177 | 1,731,550 | |
| Energy Supply | | | | | | | | | | |
| 48 | 3 | 5-3 | Office Furniture & Equipment | 268 | 156 | 112 | 268 | 0 | 268 | Adopts PG&E's forecast |
| 49 | 5 | 5-3 | Tools & Equipment | 497 | 3,052 | (2,555) | 497 | 0 | 497 | Adopts PG&E's forecast |
| 50 | 20 | 5-3 | DCPP Capital | 132,235 | 116,933 | 15,302 | 132,235 | 0 | 132,235 | Adopts PG&E's forecast |
| 51 | 3I | 5-3 | Nuclear Safety and Security | 10,300 | 7,884 | 2,416 | 10,300 | 0 | 10,300 | Adopts PG&E's forecast |
| 52 | 3 | 5-4 | Office Furniture & Equipment | 15 | 270 | (255) | 15 | (0) | 15 | Adopts PG&E's forecast |
| 53 | 5 | 5-4 | Tools & Equipment | 1,024 | 1,223 | (199) | 1,024 | 0 | 1,024 | Adopts PG&E's forecast |
| 54 | 11 | 5-4 | Relicensing Hydro Gen | 1,273 | 1,350 | (77) | 1,273 | 0 | 1,273 | Adopts PG&E's forecast |
| 55 | 12 | 5-4 | Implement Environment Projects | 488 | 796 | (308) | 488 | (0) | 488 | Adopts PG&E's forecast |
| 56 | 2L | 5-4 | Instl/Rpl for Hydro Safety&Reg | 23,560 | 20,422 | 3,138 | 23,560 | 0 | 23,560 | Adopts PG&E's forecast |
| 57 | 2M | 5-4 | Instal/Repl Hydro Gneratng Eqp | 91,913 | 96,997 | (5,084) | 91,913 | (0) | 91,913 | Adopts PG&E's forecast |
| 58 | 2N | 5-4 | Instal/Repl Resv,Dams&Waterway | 52,714 | 40,768 | 11,946 | 52,714 | 0 | 52,714 | Adopts PG&E's forecast |
| 59 | 2P | 5-4 | Instl/Repl Hydr BldgGmdInfstr | 37,495 | 26,533 | 10,962 | 37,495 | 0 | 37,495 | Adopts PG&E's forecast |
| 60 | 3H | 5-4 | Hydroelec Lic & Lic Conditions | 29,933 | 23,884 | 6,049 | 30,182 | (249) | 29,933 | Adopts PG&E's forecast |
| 61 | 3 | 5-5 | Office Furniture & Equipment | 193 | 33 | 160 | 193 | 0 | 193 | Adopts PG&E's forecast |
| 62 | 5 | 5-5 | Tools & Equipment | 357 | 264 | 93 | 357 | 0 | 357 | Adopts PG&E's forecast |
| 63 | 2R | 5-5 | Instl/Rpl for Fossil Safety&Reg | 101 | 52 | 49 | 101 | 0 | 101 | Adopts PG&E's forecast |
| 64 | 2S | 5-5 | Instal/Repl Fossil Gneratng Eqp | 3,081 | 4,822 | (1,741) | 3,081 | 0 | 3,081 | Adopts PG&E's forecast |
| 65 | 2T | 5-5 | Instl/Repl Fosl BldgGmdInfstr | 355 | 202 | 153 | 355 | 0 | 355 | Adopts PG&E's forecast |
| 66 | 3A | 5-5 | Instl/Rpl for AltGen Safty&Reg | 23 | 92 | (69) | 23 | 0 | 23 | Adopts PG&E's forecast |
| 67 | 3B | 5-5 | Instal/Repl AltGen GneratngEqp | 488 | 961 | (473) | 488 | 0 | 488 | Adopts PG&E's forecast |
| 68 | 2F | 5-7 | Build IT Apps & Infra | 29,908 | 25,829 | 4,079 | 29,908 | 0 | 29,908 | Adopts PG&E's forecast |
| 69 | | | Total Energy Supply | 416,223 | 372,523 | 43,700 | 416,472 | (249) | 416,223 | |
| Customer Care | | | | | | | | | | |
| 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 | 1,119 | 13,381 | (12,262) | 1,119 | 0 | 1,119 | Adopts PG&E's forecast |
| 72 | 21 | 6-5 | Misc Capital | 500 | 959 | (459) | 500 | 0 | 500 | Adopts PG&E's forecast |
| 73 | 5 | 6-6 | Tools & Equipment | 350 | 24 | 326 | 350 | 0 | 350 | Adopts PG&E's forecast |
| 74 | 21 | 6-6 | Misc Capital | 0 | 2 | (2) | 0 | 0 | 0 | Adopts PG&E's forecast |
| 75 | 25 | 6-6 | Install New Electric Meters | 50,802 | 53,879 | (3,077) | 50,802 | 0 | 50,802 | Adopts PG&E's forecast |
| 76 | 74 | 6-6 | Install New Gas Meters | 82,667 | 74,056 | 8,612 | 82,667 | 0 | 82,667 | 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 | 7,467 | 13,154 | (5,687) | 7,467 | 0 | 7,467 | Adopts PG&E's forecast |
| 79 | | | Total Customer Care | 142,905 | 155,454 | (12,549) | 142,905 | 0 | 142,905 | |

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 |
|---|-----|-------------|--------------------------------|------------------|------------------|-----------------------------|------------------|--------------------------|-------------------|------------------------|
| Shared Services and Information Technology | | | | | | | | | | |
| 80 | 2F | 7-1 | Build IT Apps & Infra | 60 | 1,596 | (1,536) | 60 | 0 | 60 | Adopts PG&E's forecast |
| 81 | 4 | 7-2 | Fleet / Auto Equip | 47,087 | 53,528 | (6,441) | 47,087 | 0 | 47,087 | Adopts PG&E's forecast |
| 82 | 5 | 7-2 | Tools & Equipment | 1,013 | 996 | 17 | 1,013 | 0 | 1,013 | Adopts PG&E's forecast |
| 83 | 21 | 7-2 | Misc Capital | 15,500 | 30,599 | (15,099) | 0 | 15,500 | 15,500 | Adopts PG&E's forecast |
| 84 | 28 | 7-2 | EV - Station Infrastructure | 2,100 | 1,854 | 246 | 2,100 | 0 | 2,100 | Adopts PG&E's forecast |
| 85 | 5 | 7-3 | Tools & Equipment | 400 | 287 | 113 | 400 | 0 | 400 | Adopts PG&E's forecast |
| 86 | 21 | 7-3 | Misc Capital | 400 | 793 | (393) | 400 | 0 | 400 | Adopts PG&E's forecast |
| 87 | 22 | 7-5 | Maintain Buildings | 43,746 | 86,199 | (42,453) | 43,746 | 0 | 43,746 | Adopts PG&E's forecast |
| 88 | 23 | 7-5 | Implement RealEstate Strategy | 265,076 | 164,611 | 100,465 | 265,076 | 0 | 265,076 | Adopts PG&E's forecast |
| 89 | 2F | 7-5 | Build IT Apps & Infra | 16 | 0 | 16 | 16 | 0 | 16 | Adopts PG&E's forecast |
| 90 | 5 | 7-6 | Tools & Equipment | 300 | 1,117 | (817) | 300 | 0 | 300 | Adopts PG&E's forecast |
| 91 | 12 | 7-6 | Implement Environment Projects | 11,479 | 5,238 | 6,241 | 11,479 | 0 | 11,479 | 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 | 1,590 | 2,848 | (1,258) | 1,590 | 0 | 1,590 | Adopts PG&E's forecast |
| 94 | 2F | 7-8 | Build IT Apps & Infra | 151,016 | 157,732 | (6,716) | 134,906 | 16,110 | 151,016 | Adopts PG&E's forecast |
| 95 | 2F | 7-9 | Build IT Apps & Infra | 19,937 | 22,120 | (2,183) | 19,937 | 0 | 19,937 | Adopts PG&E's forecast |
| 96 | 3N | 7-9 | Security Install/Replace | 15,842 | 10,324 | 5,518 | 15,842 | 0 | 15,842 | Adopts PG&E's forecast |
| 97 | | | Total Shared Services | 575,561 | 539,843 | 35,718 | 543,951 | 31,610 | 575,561 | |
| Human Resources | | | | | | | | | | |
| 98 | 2F | 8-2 | Build IT Apps & Infra | 3,359 | 1,374 | 1,985 | 3,359 | 0 | 3,359 | Adopts PG&E's forecast |
| 99 | 2F | 8-4 | Build IT Apps & Infra | 0 | 0 | 0 | 0 | 0 | 0 | Adopts PG&E's forecast |
| 100 | 5 | 8-6 | Tools & Equipment | 10 | 16 | (6) | 10 | 0 | 10 | Adopts PG&E's forecast |
| 101 | 22 | 8-6 | Maintain Buildings | 1,190 | 1,848 | (659) | 1,190 | 0 | 1,190 | Adopts PG&E's forecast |
| 102 | 2F | 8-6 | Build IT Apps & Infra | 818 | 1,271 | (453) | 818 | 0 | 818 | Adopts PG&E's forecast |
| 103 | | | Total Human Resources | 5,377 | 4,509 | 868 | 5,377 | 0 | 5,377 | |
| Administrative and General | | | | | | | | | | |
| 104 | 2F | 9-2 | Build IT Apps & Infra | 3,807 | 2,511 | 1,296 | 3,807 | 0 | 3,807 | Adopts PG&E's forecast |
| 105 | 2F | 9-3 | Build IT Apps & Infra | 1,642 | 20 | 1,622 | 1,642 | 0 | 1,642 | Adopts PG&E's forecast |
| 106 | 2F | 9-4 | Build IT Apps & Infra | 765 | 1,120 | (355) | 765 | 0 | 765 | Adopts PG&E's forecast |
| 107 | 2F | 9-5 | Build IT Apps & Infra | 654 | 1,605 | (951) | 654 | 0 | 654 | Adopts PG&E's forecast |
| 108 | 2F | 9-8 | Build IT Apps & Infra | 0 | 79 | (79) | 0 | 0 | 0 | Adopts PG&E's forecast |
| 109 | | | Total A&G | 6,867 | 5,335 | 1,532 | 6,867 | 0 | 6,867 | |
| 110 | | | | | | | | | | |
| 111 | | | Total Capital | 3,847,321 | 3,917,814 | (70,493) | 3,746,783 | 100,538 | 3,847,321 | |

Notes:

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