

PACIFIC GAS AND ELECTRIC COMPANY  
2014 GENERAL RATE CASE  
Exhibit (PG&E-6), ADMINISTRATIVE AND GENERAL EXPENSES

WORKPAPERS SUPPORTING  
CHAPTER 13, Regulatory Relations Organization

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**Pacific Gas and Electric Company**  
**2014 General Rate Case**  
**Exhibit (PG&E-6), Administrative and General Expense**  
**Regulatory Relations Organization**

Amounts are for illustration only

Schedule 1  
 Historical and Forecast GRC Totals (FERC Account 920, 921 and 923)  
 (Whole Nominal Dollars)

Line	Department/Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
<b>Regulatory Relations Organization:</b>									
1	920 - A & G Salaries	10,792,809	11,209,670	11,149,843	11,692,022	11,991,773	12,475,451	12,310,688	13,207,362
2	921 - Office Supplies and Expenses	688,123	801,987	902,822	1,133,924	1,119,877	953,704	820,372	809,097
3	923 - Outside Services - Utility	840,287	1,003,487	1,330,247	933,933	878,390	1,119,822	1,036,390	953,081
4	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
5	<b>Total GRC</b>	<b>12,321,219</b>	<b>13,015,144</b>	<b>13,382,912</b>	<b>13,759,878</b>	<b>13,426,539</b>	<b>14,548,977</b>	<b>14,167,451</b>	<b>14,969,540</b>
<b>Departments:</b>									
1) Regulatory Relations SVP									
6	920 - A & G Salaries	4,875	2,914	461,000	545,393	466,073	575,897	580,380	601,574
7	921 - Office Supplies and Expenses	(15,277)	(20,399)	13,062	352,717	189,179	120,729	119,963	119,963
8	923 - Outside Services - Utility	212,569	(1,646)	4,006	209,858	365,716	378,784	378,961	378,962
9	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
10	<b>Total GRC</b>	<b>202,168</b>	<b>(19,131)</b>	<b>1,066,263</b>	<b>1,107,968</b>	<b>1,020,968</b>	<b>1,075,410</b>	<b>1,079,305</b>	<b>1,100,499</b>
2) VP Regulation and Rates									
11	920 - A & G Salaries	639,449	1,189,108	439,435	1,177,307	340,574	309,566	365,035	377,643
12	921 - Office Supplies and Expenses	84,948	1,174,457	24,413	104,852	42,185	26,472	26,016	26,016
13	923 - Outside Services - Utility	188,200	445,701	152,598	283,894	16,700	125,605	46,273	46,273
14	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
15	<b>Total GRC</b>	<b>912,600</b>	<b>1,072,626</b>	<b>616,446</b>	<b>1,566,053</b>	<b>399,459</b>	<b>461,643</b>	<b>437,324</b>	<b>449,933</b>
3) Analysis & Rates									
16	920 - A & G Salaries	1,316,528	1,301,062	1,345,738	1,431,005	1,516,301	1,763,494	1,894,755	2,189,173
17	921 - Office Supplies and Expenses	115,677	124,983	110,091	108,508	164,004	100,728	74,092	57,591
18	923 - Outside Services - Utility	22,424	41,034	11,250	16,619	62,000	143,265	116,930	35,915
19	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
20	<b>Total GRC</b>	<b>1,454,628</b>	<b>1,467,079</b>	<b>1,467,079</b>	<b>1,556,132</b>	<b>1,742,305</b>	<b>2,007,487</b>	<b>2,085,777</b>	<b>2,282,679</b>
4) Energy Proceeding									
21	920 - A & G Salaries	4,358,073	4,080,642	3,707,351	3,433,498	3,289,952	3,541,760	3,329,623	3,450,493
22	921 - Office Supplies and Expenses	232,581	222,605	191,916	115,901	187,746	139,851	107,238	107,238
23	923 - Outside Services - Utility	233,541	240,215	161,262	235,415	217,734	81,388	131,016	129,392
24	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
25	<b>Total GRC</b>	<b>4,824,195</b>	<b>4,543,462</b>	<b>4,060,530</b>	<b>3,784,814</b>	<b>3,695,431</b>	<b>3,762,999</b>	<b>3,567,877</b>	<b>3,687,124</b>

Pacific Gas and Electric Company  
2014 General Rate Case  
Exhibit (PG&E-6), Administrative and General Expense  
Regulatory Relations Organization

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Schedule 1  
Historical and Forecast GRC Totals (FERC Account 920, 921 and 923)  
(Whole Nominal Dollars)

Line	Department/Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
5) Operations Proceedings									
26	920 - A & G Salaries	2,683,316	3,214,264	2,653,683	2,590,813	3,300,089	3,698,687	3,641,261	3,771,751
27	921 - Office Supplies and Expenses	50,142	112,004	72,784	101,448	227,224	227,526	164,393	166,944
28	923 - Outside Services - Utility	155,012	169,472	494,634	162,071	190,919	380,987	329,996	329,324
29	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
30	<b>Total GRC</b>	<b>2,888,469</b>	<b>3,495,740</b>	<b>3,221,101</b>	<b>2,854,332</b>	<b>3,748,232</b>	<b>4,307,200</b>	<b>4,135,651</b>	<b>4,268,019</b>
6) VP FERC and ISO Relations									
31	920 - A & G Salaries	-	53,490	251,751	353,423	267,048	201,486	271,986	284,886
32	921 - Office Supplies and Expenses	-	8,547	81,037	108,222	89,803	100,680	84,873	84,872
33	923 - Outside Services - Utility	-	189	2,933	11,856	(7,258)	(16,725)	(8,605)	(8,605)
34	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
35	<b>Total GRC</b>	<b>-</b>	<b>62,216</b>	<b>335,711</b>	<b>473,501</b>	<b>349,594</b>	<b>285,441</b>	<b>348,254</b>	<b>361,154</b>
7) ISO Relations & FERC Policy									
36	920 - A & G Salaries	-	-	241,997	242,023	298,312	317,850	373,211	501,847
37	921 - Office Supplies and Expenses	-	-	5,206	16,858	28,298	38,101	26,691	26,691
38	923 - Outside Services - Utility	-	-	(17,031)	(27,711)	(24,788)	(20,106)	(11,777)	(11,777)
39	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
40	<b>Total GRC</b>	<b>-</b>	<b>-</b>	<b>230,172</b>	<b>231,170</b>	<b>301,822</b>	<b>335,844</b>	<b>388,125</b>	<b>516,761</b>
8) Regulatory Relations									
41	920 - A & G Salaries	1,790,568	2,067,831	2,048,701	1,918,560	1,890,823	2,066,711	1,854,436	2,029,994
42	921 - Office Supplies and Expenses	220,052	216,791	283,114	225,419	220,539	199,618	217,106	219,781
43	923 - Outside Services - Utility	28,533	108,521	50,465	41,930	57,367	46,625	53,596	53,596
44	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
45	<b>Total GRC</b>	<b>2,039,152</b>	<b>2,393,143</b>	<b>2,382,279</b>	<b>2,185,909</b>	<b>2,168,729</b>	<b>2,312,954</b>	<b>2,125,139</b>	<b>2,303,371</b>

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Pacific Gas and Electric Company  
2014 General Rate Case  
Exhibit (PG&E-6), Regulatory Relations Organization  
Regulatory Relations Organization

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Schedule 2  
Historical and Forecast GRC Totals (FERC Account 920, 921 and 923)  
(Whole Base Year \$)

Line	Department/Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
<b>Regulatory Relations Organization:</b>									
1	920 - A & G Salaries	12,556,613	12,558,088	12,031,639	12,154,616	11,991,773	12,024,531	11,436,842	11,826,378
2	921 - Office Supplies and Expenses	800,251	896,943	972,581	1,177,467	1,119,977	918,886	766,537	735,036
3	923 - Outside Services - Utility	977,209	1,122,300	1,433,032	969,797	878,390	1,078,939	968,379	865,840
4	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
5	<b>Total GRC</b>	<b>14,334,074</b>	<b>14,577,332</b>	<b>14,437,253</b>	<b>14,301,880</b>	<b>13,426,539</b>	<b>14,022,355</b>	<b>13,171,757</b>	<b>13,427,254</b>
<b>Departments:</b>									
1) Regulatory Relations SVP									
6	920 - A & G Salaries	5,672	3,265	497,577	566,972	466,073	555,082	539,183	538,672
7	921 - Office Supplies and Expenses	(17,766)	(22,815)	14,827	366,261	189,179	116,321	112,091	108,982
8	923 - Outside Services - Utility	247,207	(1,841)	3,126	217,917	365,716	364,955	354,092	344,273
9	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
10	<b>Total GRC</b>	<b>235,113</b>	<b>(21,391)</b>	<b>1,149,490</b>	<b>1,151,150</b>	<b>1,020,968</b>	<b>1,036,357</b>	<b>1,005,366</b>	<b>991,928</b>
2) VP Regulation and Rates									
11	920 - A & G Salaries	743,951	548,346	474,188	1,223,888	340,574	298,377	339,123	338,156
12	921 - Office Supplies and Expenses	98,790	1,087,322	26,299	108,879	42,185	25,506	24,309	23,635
13	923 - Outside Services - Utility	218,877	498,472	164,389	294,795	16,700	121,019	43,237	42,038
14	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
15	<b>Total GRC</b>	<b>1,061,618</b>	<b>1,200,551</b>	<b>664,876</b>	<b>1,627,561</b>	<b>399,459</b>	<b>444,901</b>	<b>406,669</b>	<b>403,828</b>
3) Analysis & Rates									
16	920 - A & G Salaries	1,531,680	1,457,568	1,452,168	1,487,622	1,516,301	1,699,753	1,760,260	1,960,269
17	921 - Office Supplies and Expenses	134,526	139,781	118,597	112,675	164,004	97,051	69,230	52,319
18	923 - Outside Services - Utility	26,078	45,893	12,119	17,257	62,000	138,035	109,256	32,627
19	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
20	<b>Total GRC</b>	<b>1,692,284</b>	<b>1,643,241</b>	<b>1,582,884</b>	<b>1,617,554</b>	<b>1,742,305</b>	<b>1,934,839</b>	<b>1,938,746</b>	<b>2,045,216</b>
4) Energy Proceeding									
21	920 - A & G Salaries	5,070,287	4,571,504	4,000,551	3,569,344	3,289,952	3,413,744	3,093,277	3,089,704
22	921 - Office Supplies and Expenses	270,479	248,961	206,745	120,352	187,746	134,746	100,201	97,422
23	923 - Outside Services - Utility	271,596	268,657	173,723	244,455	217,734	78,417	122,418	117,548
24	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
25	<b>Total GRC</b>	<b>5,612,362</b>	<b>5,089,123</b>	<b>4,381,019</b>	<b>3,934,151</b>	<b>3,695,431</b>	<b>3,626,906</b>	<b>3,315,896</b>	<b>3,304,674</b>

**Pacific Gas and Electric Company**  
**2014 General Rate Case**  
**Exhibit (PG&E-6), Regulatory Relations Organization**  
**Regulatory Relations Organization**

Amounts are for illustration only

Schedule 2  
 Historical and Forecast GRC Totals (FERC Account 920, 921 and 923)  
 (Whole Base Year \$)

Line	Department/Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
<b>5) Operations Proceedings</b>									
26	920 - A & G Salaries	3,121,834	3,600,909	2,863,553	2,693,319	3,300,089	3,564,999	3,382,795	3,377,371
27	921 - Office Supplies and Expenses	58,313	125,265	78,408	105,343	227,224	219,220	153,605	151,662
28	923 - Outside Services - Utility	180,270	189,538	532,853	168,255	190,919	367,077	308,341	299,179
29	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
30	<b>Total GRC</b>	<b>3,360,417</b>	<b>3,915,712</b>	<b>3,474,814</b>	<b>2,966,957</b>	<b>3,748,232</b>	<b>4,151,296</b>	<b>3,844,741</b>	<b>3,828,212</b>
<b>6) VP FERC and ISO Relations</b>									
31	920 - A & G Salaries	-	59,924	271,633	367,406	267,048	194,204	252,680	255,098
32	921 - Office Supplies and Expenses	-	9,559	9,607	112,377	89,803	97,004	79,303	77,103
33	923 - Outside Services - Utility	-	211	2,936	12,312	(7,258)	(16,114)	(8,040)	(7,817)
34	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
35	<b>Total GRC</b>	<b>-</b>	<b>69,694</b>	<b>284,176</b>	<b>492,095</b>	<b>349,594</b>	<b>275,093</b>	<b>323,943</b>	<b>324,384</b>
<b>7) ISO Relations &amp; FERC Policy</b>									
36	920 - A & G Salaries	-	-	261,135	251,598	298,312	306,361	346,720	449,373
37	921 - Office Supplies and Expenses	-	-	5,609	17,505	28,298	36,710	24,939	24,248
38	923 - Outside Services - Utility	-	-	(18,347)	(28,775)	(24,788)	(19,372)	(11,005)	(10,699)
39	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
40	<b>Total GRC</b>	<b>-</b>	<b>-</b>	<b>248,397</b>	<b>240,329</b>	<b>301,822</b>	<b>323,698</b>	<b>360,655</b>	<b>462,922</b>
<b>8) Regulatory Relations</b>									
41	920 - A & G Salaries	2,083,189	2,316,572	2,210,725	1,994,467	1,890,823	1,992,010	1,722,803	1,817,735
42	921 - Office Supplies and Expenses	255,909	242,459	304,989	234,075	220,539	192,330	202,859	199,663
43	923 - Outside Services - Utility	33,182	121,370	54,364	43,540	57,367	44,923	50,079	48,690
44	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
45	<b>Total GRC</b>	<b>2,372,281</b>	<b>2,680,401</b>	<b>2,570,078</b>	<b>2,272,083</b>	<b>2,168,729</b>	<b>2,229,264</b>	<b>1,975,741</b>	<b>2,066,088</b>

	Esclation Factor	2007	2008	2009	2010	2011	2012	2013	2014
46	920 - A & G Salaries	1.1634	1.1203	1.0791	1.0396	1.0000	0.9639	0.9290	0.8954
47	921 - Office Supplies and Expenses	1.1629	1.1184	1.0773	1.0384	1.0000	0.9635	0.9344	0.9085
48	923 - Outside Services - Utility	1.1629	1.1184	1.0773	1.0384	1.0000	0.9635	0.9344	0.9085
49	923 - Outside Services - Corp	1.1629	1.1184	1.0773	1.0384	1.0000	0.9635	0.9344	0.9085
		Escalate to 2011 dollars				Base Year	De-escalate from future to 2011 dollars		

**Pacific Gas and Electric Company  
2014 General Rate Case  
Exhibit (PG&E-6), Administrative and General Expense  
Regulatory Relations Organization**

Schedule 3  
Adjustments to Recorded  
GRC Subtotal (FERC 920, 921, and 923)  
(Whole Nominal Dollars)

Line	Description	2007 Recorded	2008 Recorded	2009 Recorded	2010 Recorded	2011 Recorded
<b>Regulatory Relations Organization</b>						
1	Recorded GRC Subtotal	7,789,500	7,713,746	13,382,911	13,759,878	13,426,540
2	Adjustments	4,531,717	5,301,399	-	-	-
3	Total Recorded Adjusted	<b>12,321,217</b>	<b>13,015,145</b>	<b>13,382,911</b>	<b>13,759,878</b>	<b>13,426,540</b>

**Departments:**

**Recorded GRC Subtotal (FERC 920, 921, and 923)**

4	1) Regulatory Relations SVP	202,166	(19,131)	1,066,263	1,107,968	1,020,968
5	2) VP Regulation and Rates	912,606	1,072,626	616,446	1,566,053	399,459
6	3) Analysis & Rates	(3,519,580)	(4,071,699)	(153,659)	249,034	1,703,890
7	4) Energy Proceedings	4,824,195	4,543,462	4,060,530	3,784,814	3,695,431
8	5) Operations Proceedings	3,330,961	3,498,114	4,841,839	4,161,429	3,786,647
9	6) VP FERC and ISO Relations	-	62,226	339,041	473,501	349,594
10	7) ISO Relations & FERC Policy	-	-	230,172	231,170	301,822
11	8) Regulatory Relations	2,039,152	2,393,143	2,382,279	2,185,909	2,168,729
12	<b>Subtotal</b>	<b>7,789,500</b>	<b>7,713,746</b>	<b>13,382,911</b>	<b>13,759,878</b>	<b>13,426,540</b>

**Adjustments**

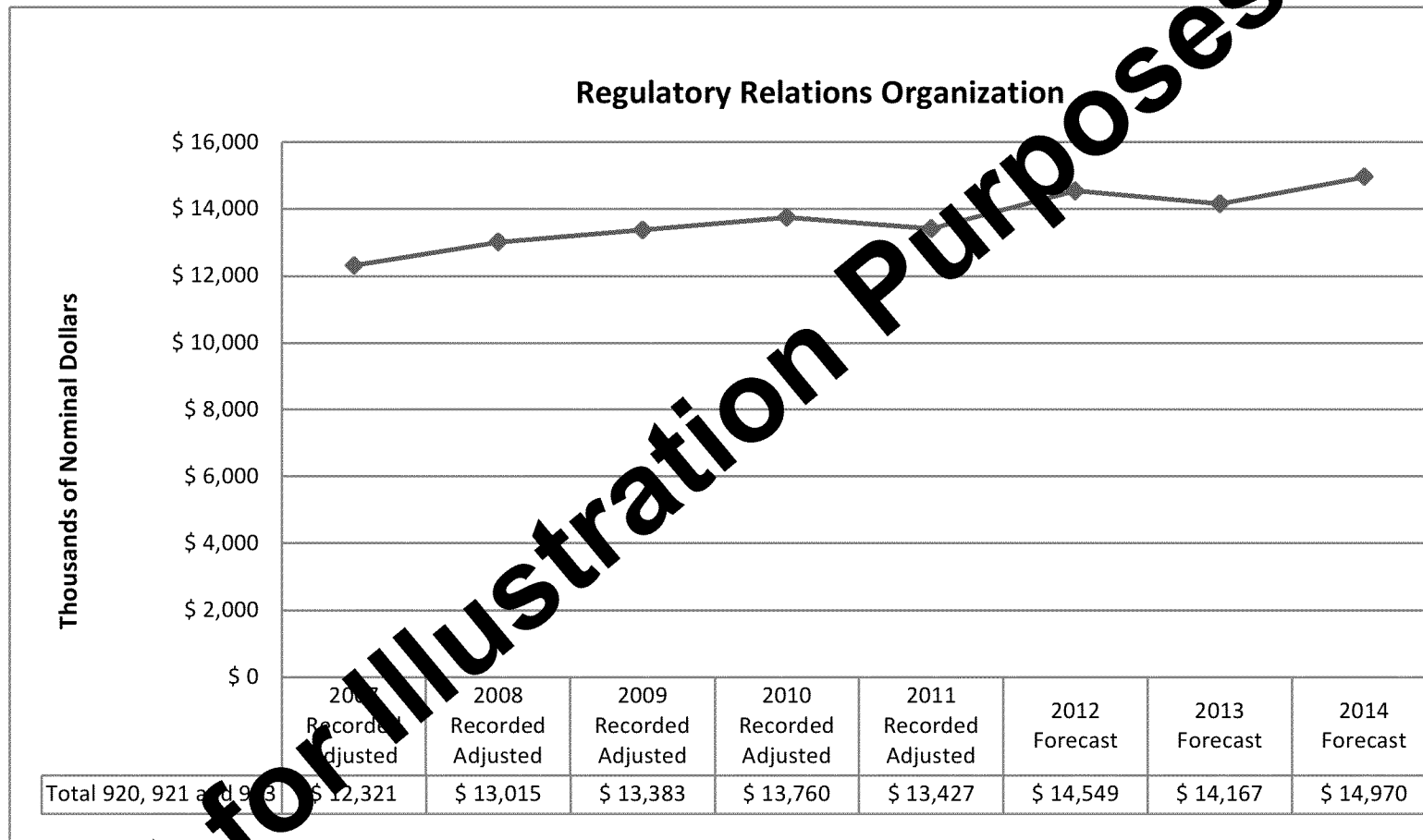
13	1) Regulatory Relations SVP	-	-	-	-	-
14	2) VP Regulation and Rates	-	-	-	-	-
15	3) Analysis & Rates	4,974,209	5,543,773	1,620,738	1,307,096	38,415
16	4) Energy Proceedings	-	-	-	-	-
17	5) Operations Proceedings	(442,492)	(242,374)	(1,620,738)	(1,307,096)	(38,415)
18	6) VP FERC and ISO Relations	-	-	-	-	-
19	7) ISO Relations & FERC Policy	-	-	-	-	-
20	8) Regulatory Relations	-	-	-	-	-
21	<b>Subtotal</b>	<b>4,531,717</b>	<b>5,301,399</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Recorded Adjusted GRC Subtotal (FERC 920, 921, and 923)**

22	1) Regulatory Relations SVP	202,166	(19,131)	1,066,263	1,107,968	1,020,968
23	2) VP Regulation and Rates	912,606	1,072,626	616,446	1,566,053	399,459
24	3) Analysis & Rates	1,454,629	1,467,079	1,467,079	1,556,130	1,742,305
25	4) Energy Proceedings	4,824,195	4,543,462	4,060,530	3,784,814	3,695,431
26	5) Operations Proceedings	2,888,469	3,495,740	3,221,101	2,854,333	3,748,232
27	6) VP FERC and ISO Relations	-	62,226	339,041	473,501	349,594
28	7) ISO Relations & FERC Policy	-	-	230,172	231,170	301,822
29	8) Regulatory Relations	2,039,152	2,393,143	2,382,279	2,185,909	2,168,729

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 Regulatory Relations Organization

Schedule 4  
 Graph of Historical and Forecast GRC Subtotal (FERC 920, 921, and 923)



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 Exhibit (PG&E-6), Administrative and General Expense  
 Regulatory Relations Organization

Schedule 5  
 Direct Charges to and from Utility/Corporation Detail<sup>(a)</sup>  
 GRC Subtotal (FERC 920, 921, and 923)  
 (Whole Nominal Dollars)

Line	Description of Service	Charging Organization	Receiving Organization	2012 Forecast	2013 Forecast	2014 Forecast
<b>Direct Charges Utility Cost Centers (FERC 920, 921 and 923-Utility)</b>						
1	Utility Forecast prior to Direct Charges (FERC 920, 921, 923-Utility)			14,550,977	14,169,451	14,971,540
<u>Direct Charges to and From the Corporation</u>						
2	[Brief Description of service being provided]	Reg Rel	CFO	(2,500)	(2,500)	(2,500)
3	[Brief Description of service being provided]	HR	Reg Rel	5,000	5,000	5,000
4	[Brief Description of service being provided]	Reg Rel	Tax	(4,500)	(4,500)	(4,500)
5	Subtotal Direct Charges to and From the Corporation			(2,000)	(2,000)	(2,000)
6	<b>Utility Forecast including Direct Charges (920, 921, 923-Utility)</b> (line 1+ line 5)			<b>14,548,977</b>	<b>14,167,451</b>	<b>14,969,540</b>
<b>Direct Charges PG&amp;E Corporation Cost Centers (FERC 923-Corp)</b>						
7	Corporation Forecast prior to Direct Charges (FERC 923-Corp)			-	-	-
<u>Direct Charges to and From the Utility</u>						
8	[Brief Description of service being provided]	Org	Org	-	-	-
9	[Brief Description of service being provided]	Org	Org	-	-	-
10	[Brief Description of service being provided]	Org	Org	-	-	-
11	Subtotal Direct Charges to and From the Utility			-	-	-
12	Corporation Non Utility Affiliate Reduction (11)(1) <sup>(a)</sup>			-	-	-
13	<b>Corporation Forecast including Direct Charges and Non Utility reduction (FERC 923-Corp)</b> (line 7+ line 11+line 12)			-	-	-
14	<b>Total Organization Forecast (line 6+ line 13)</b>			<b>14,548,976.78</b>	<b>14,167,451</b>	<b>14,969,540</b>

(a) Refer to Schedule 10 Organization Explanations for additional explanations of Direct Charges

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Schedule 6  
 FERC Account 426 - Below the Line (a), (b)  
 (Whole Nominal Dollars)

Line	Description	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast	Ref
<b>Regulatory Relations Organization</b>						
1	Utility - Below the Line	182,250	228,009	219,903	218,822	
2	Corporation - Below the Line	-	-	-	-	
3	<b>Total Below the Line</b>	<u>182,250</u>	<u>228,009</u>	<u>219,903</u>	<u>218,822</u>	

**Departments:**

**Utility Below the Line**

4	1) Regulatory Relations SVP	-	-	-	-	
5	2) VP Regulation and Rates	-	-	-	-	
6	3) Analysis & Rates	182,250	228,009	219,903	218,822	
7	4) Energy Proceedings	-	-	-	-	
8	5) Operations Proceedings	-	-	-	-	
9	6) VP FERC and ISO Relations	-	-	-	-	
10	7) ISO Relations & FERC Policy	-	-	-	-	
11	8) Regulatory Relations	-	-	-	-	
12	<b>Subtotal</b>	<u>182,250</u>	<u>228,009</u>	<u>219,903</u>	<u>218,822</u>	

**Corporation Below the Line**

13	1) Regulatory Relations SVP	-	-	-	-	
14	2) VP Regulation and Rates	-	-	-	-	
15	3) Analysis & Rates	-	-	-	-	
16	4) Energy Proceedings	-	-	-	-	
17	5) Operations Proceedings	-	-	-	-	
18	6) VP FERC and ISO Relations	-	-	-	-	
19	7) ISO Relations & FERC Policy	-	-	-	-	
20	8) Regulatory Relations	-	-	-	-	
21	<b>Subtotal</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

(a) Recorded adjusted and forecast amounts for FERC 426, Below the line, are not included in PG&E's GRC Request.

(b) Refer to Schedule D5 included in each departments workpapers for additional detail of BTL Forecast.

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Schedule 7  
Capital Allocation % Estimate <sup>(a)</sup>

Description	Capital Allocation %	Explanation of Methodology
1) Regulatory Relations SVP	0.0%	
2) VP Regulation and Rates	0.0%	
3) Analysis & Rates	10.0%	<i>[Provide a description of methodology used to determine the Capital Allocation Percentage (including 0% Allocation) for each department for example based on the number of employees working on Capital related cases or analysis, Advice Letter or Case Filings]</i>
4) Energy Proceedings	0.0%	
5) Operations Proceedings	5.0%	
6) VP FERC and ISO Relations	0.0%	
7) ISO Relations & FERC Policy	3.0%	
8) Regulatory Relations	0.0%	

**Overall Transfer to Construction Methodology:**

Corporate Services witnesses were asked to identify work performed by their organization that could be eliminated if there were no new or ongoing construction activities being performed by the Company. This review was conducted at a high level for all Corporate Services Organizations the results of the review are then used to calculate an aggregate Labor and M&S transfer to construction rate to be applied to all Corporate Service Organizations. The results are shown in the A&G study Method and Results Workpapers included in this Exhibit.

(a) Refer to Schedule 10 Organization Explanations for detail support of the calculation of Capital Allocation

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Schedule 8  
Headcount Forecast<sup>(a)</sup>

Line	Department	2011 Headcount as of 12/31	2011 Vacancies	2011 Headcount plus Vacancies	2012 Forecast	2013 Forecast	2014 Forecast
------	------------	----------------------------------	-------------------	----------------------------------------	------------------	------------------	------------------

**Headcount by Department**

1	1) Regulatory Relations SVP	3	-	3	3	3	3
2	2) VP Regulation and Rates	2	-	2	2	2	2
3	3) Analysis & Rates	47	2	49	49	52	56
4	4) Energy Proceedings	32	1	33	34	31	31
5	5) Operations Proceedings	46	1	47	53	40	40
6	6) VP FERC and ISO Relations	2	-	2	2	2	2
7	7) ISO Relations & FERC Policy	5	-	5	4	4	5
8	8) Regulatory Relations	16	-	16	16	13	14
9	<b>Total Organization Headcount</b>	<b>153</b>	<b>4</b>	<b>157</b>	<b>163</b>	<b>147</b>	<b>153</b>

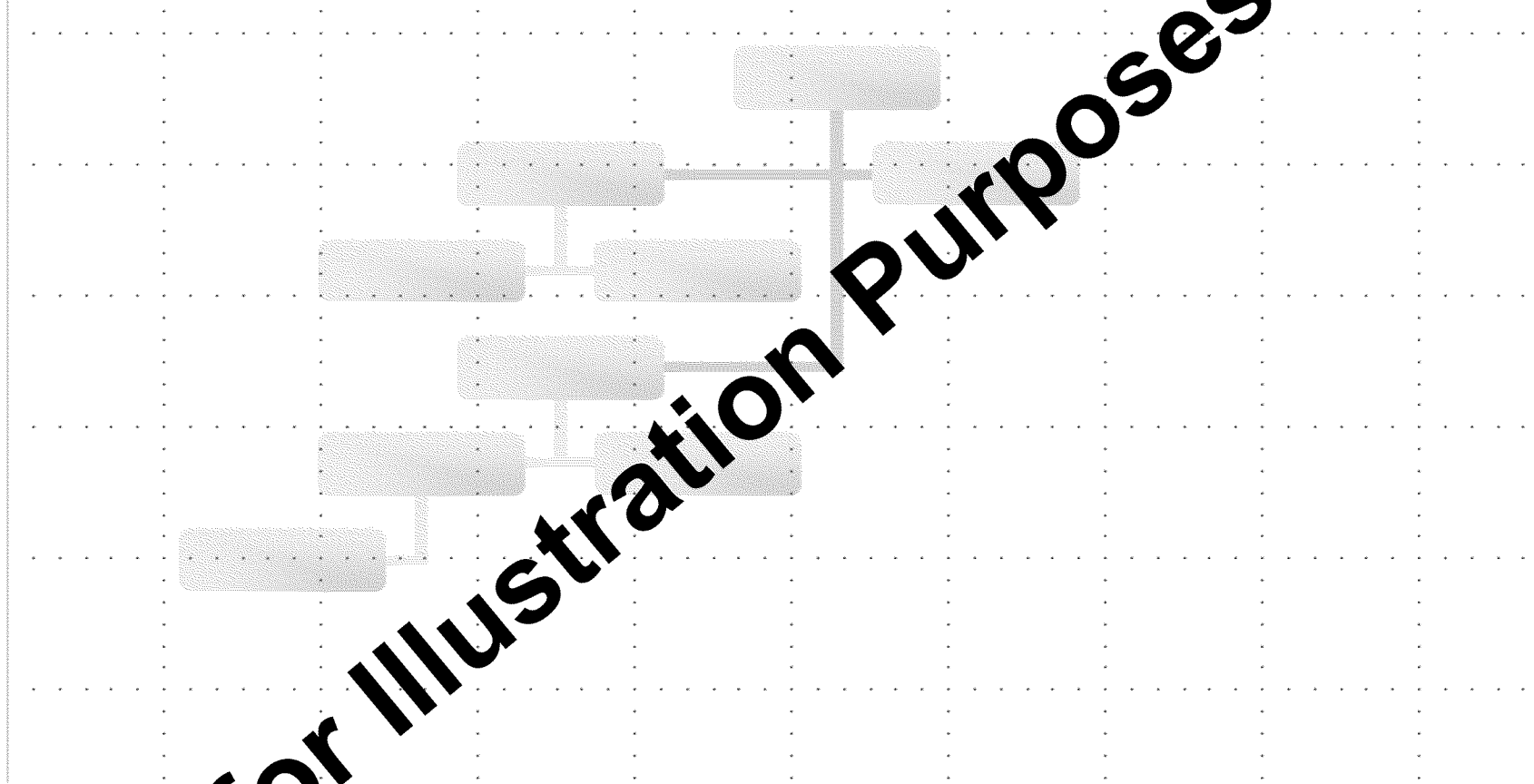
**Year to Year Headcount Changes by Department**

10	1) Regulatory Relations SVP	-	-	-	-	-	-
11	2) VP Regulation and Rates	-	-	-	-	-	-
12	3) Analysis & Rates	-	-	-	-	3	4
13	4) Energy Proceedings	-	-	-	1	(3)	-
14	5) Operations Proceedings	-	-	-	6	(13)	-
15	6) VP FERC and ISO Relations	-	-	-	-	-	-
16	7) ISO Relations & FERC Policy	-	-	-	(1)	-	1
17	8) Regulatory Relations	-	-	-	-	(3)	1
18	<b>Total Year to Year Headcount Changes</b>				<b>6</b>	<b>-16</b>	<b>6</b>

<sup>(a)</sup> Refer to Schedule 10 Organization Explanations for Year to Year explanations for Headcount Changes

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Schedule 9  
Organization Chart



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Schedule 10

Explanations to support Direct charges, Capital Allocations and year to year headcount changes

Explanations to support Schedule 5 Utility and Corporation Direct Charge

	Type	To/From	Amount	Explanation
1	Utility			
2	Utility			
3	Utility			
4	Corporation			
5	Corporation			

Explanations/Calculations to support Schedule 7 Capital Allocations Estimate

	Department	Capital Allocation	Explanation/Calculation
6	3) Analysis & Rates	10%	2 Employees within the Analysis and Rates department (total 20 Employees) devote more than 75% of their time on Capital Related regulatory Issues (3% = 2/20).
7	5) Operations Proceedings	5%	Total number of filings, 120, in 2011, 7 of the filings were for new or increases to existing capital projects (5%=7/130).
8	7) ISO Relations & FERC Policy	3%	[Insert methodology used to determine capital allocation percentage]

Year to Year Headcount Explanations to support Schedule 8 Headcount

2012-2013 Headcount Changes

	Department	Inc/(Dec)	Explanation
9	4) Energy Proceedings	1	
10		6	
11			

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Department Workpapers

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Schedule D1  
Historical and Forecast GRC Subtotal (FERC 920, 921 and 923)<sup>(a)</sup>  
(Whole Nominal Dollars)

Line	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
1	920 - A & G Salaries	1,316,528	1,301,062	1,345,738	1,431,004	1,516,301	1,763,494	1,894,755	2,189,173
2	921 - Office Supplies and Expenses	115,677	124,983	110,091	108,557	164,004	100,728	74,092	57,591
3	923 - Outside Services - Utility	22,424	41,034	11,250	16,819	62,000	143,265	116,930	35,915
4	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
5	<b>Total GRC</b>	<b>1,454,629</b>	<b>1,467,079</b>	<b>1,467,079</b>	<b>1,556,130</b>	<b>1,742,305</b>	<b>2,007,487</b>	<b>2,085,777</b>	<b>2,282,679</b>
6	Year to Year Change		12,450	(0)	89,051	186,175	265,182	78,290	196,902

Schedule D2  
Historical and Forecast GRC Subtotal (FERC 920, 921 and 923)  
(Whole Base Year Dollars)

Line	Description	2007 Recorded Adjusted	2008 Recorded Adjusted	2009 Recorded Adjusted	2010 Recorded Adjusted	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
7	920 - A & G Salaries	1,530,699	1,457,568	1,452,167	1,487,622	1,516,301	1,699,753	1,760,260	1,960,269
8	921 - Office Supplies and Expenses	34,522	139,781	118,598	112,674	164,004	97,051	69,230	52,319
9	923 - Outside Services - Utility	16,078	45,893	12,119	17,257	62,000	138,035	109,257	32,627
10	923 - Outside Services - Corp	-	-	-	-	-	-	-	-
11	<b>Total GRC</b>	<b>1,692,284</b>	<b>1,643,241</b>	<b>1,582,884</b>	<b>1,617,553</b>	<b>1,742,305</b>	<b>1,934,838</b>	<b>1,938,747</b>	<b>2,045,216</b>
12	Year to Year Change		(49,043)	(60,358)	34,669	124,752	192,534	3,908	106,470

Escalation/De-escalation Rates:

		2007	2008	2009	2010	2011	2012	2013	2014
13	920 - A & G Salaries	1.1634	1.1203	1.0791	1.0396	1.0000	0.9639	0.9290	0.8954
14	921 - Office Supplies and Expenses	1.1629	1.1184	1.0773	1.0384	1.0000	0.9635	0.9344	0.9085
15	923 - Outside Services - Utility	1.1629	1.1184	1.0773	1.0384	1.0000	0.9635	0.9344	0.9085
16	923 - Outside Services - Corp	1.1629	1.1184	1.0773	1.0384	1.0000	0.9635	0.9344	0.9085
		Escalate to 2011 dollars				Base Year	De-escalate from future to 2011 dollars		

(a) Refer to Schedule D7 Department Explanations for year to year variance explanations



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Schedule D3  
 Adjustments to Recorded  
 GRC Subtotal (FERC Account 920, 921, and 923)  
 (Whole Nominal Dollars)

Line	Description	2007	2008	2009	2010	2011
<b>SUMMARY OF ANALYSIS AND RATES</b>						
1	Recorded	(3,519,580)	(4,076,694)	(153,659)	249,034	1,703,896
	<b>Adjustments</b>					
2	Corporate Services Reorganizations	1,620,738	1,620,738	1,620,738	1,307,096	38,415
3	Non Corporate Services Reorganizations	3,353,471	3,923,035	-	-	-
4	Holding Company Transfers	-	-	-	-	-
5	One Time Adjustments	-	-	-	-	-
6	<b>Subtotal Adjustments</b>	<b>4,974,209</b>	<b>5,543,773</b>	<b>1,620,738</b>	<b>1,307,096</b>	<b>38,415</b>
7	<b>Recorded Adjusted</b>	<b>1,454,629</b>	<b>1,467,079</b>	<b>1,467,079</b>	<b>2,556,130</b>	<b>1,742,305</b>
<b>RECORDED ADJUSTMENTS BY FERC ACCOUNT</b>						
<b>FERC Account 920 - A&amp;G Salaries</b>						
8	Recorded	(3,449,919)	(3,940,179)	(164,158)	211,053	1,477,886
	<b>Adjustments</b>					
9	Corporate Services Reorganizations	1,509,896	1,509,896	1,509,896	1,219,951	38,415
10	Non Corporate Services Reorganizations	3,256,551	2,331,345	-	-	-
11	Holding Company Transfers	-	-	-	-	-
12	One Time Adjustments	-	-	-	-	-
13	<b>Subtotal Adjustments</b>	<b>4,766,447</b>	<b>5,241,241</b>	<b>1,509,896</b>	<b>1,219,951</b>	<b>38,415</b>
14	<b>Recorded Adjusted</b>	<b>1,316,528</b>	<b>1,301,062</b>	<b>1,345,738</b>	<b>1,431,004</b>	<b>1,516,301</b>
<b>FERC Account 921 - Office Supplies and Expense</b>						
15	Recorded	(13,846)	(18,777)	3,500	24,704	164,004
	<b>Adjustments</b>					
16	Corporate Services Reorganization	106,591	106,591	106,591	83,803	-
17	Non Corporate Services Reorganizations	22,932	37,169	-	-	-
18	Holding Company Transfers	-	-	-	-	-
19	One Time Adjustments	-	-	-	-	-
20	<b>Subtotal Adjustments</b>	<b>129,523</b>	<b>143,760</b>	<b>106,591</b>	<b>83,803</b>	<b>-</b>
21	<b>Recorded Adjusted</b>	<b>115,677</b>	<b>124,983</b>	<b>110,091</b>	<b>108,507</b>	<b>164,004</b>
<b>FERC Account 923 - Outside Services - Utility</b>						
22	Recorded	(55,815)	(117,738)	6,999	13,277	62,000
	<b>Adjustments</b>					
23	Corporate Services Reorganizations	4,251	4,251	4,251	3,342	-
24	Non Corporate Services Reorganizations	73,988	154,521	-	-	-
25	Holding Company Transfers	-	-	-	-	-
26	One Time Adjustments	-	-	-	-	-
27	<b>Subtotal Adjustments</b>	<b>78,239</b>	<b>158,772</b>	<b>4,251</b>	<b>3,342</b>	<b>-</b>
28	<b>Recorded Adjusted</b>	<b>22,424</b>	<b>41,034</b>	<b>11,250</b>	<b>16,619</b>	<b>62,000</b>
<b>FERC Account 923 - Outside Services - Corp</b>						
29	Recorded	-	-	-	-	-
	<b>Adjustments</b>					
30	Corporate Services Reorganizations	-	-	-	-	-
31	Non Corporate Services Reorganizations	-	-	-	-	-
32	Holding Company Transfers	-	-	-	-	-
33	One Time Adjustments	-	-	-	-	-
34	<b>Subtotal Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
35	<b>Recorded Adjusted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Schedule D4  
Explanation of Historical Recorded Adjustments <sup>(a)</sup>  
GRC Subtotal (FERC Account 920, 921, and 923)  
(Whole Nominal Dollars)

Line	Description	2007	2008	2009	2010	2011
1	Total Historical Adjustments (In 5 + In 9 + In 13 + In 17)	4,974,209	5,148,773	1,620,738	1,307,096	38,415
<u>Corporate Services Reorganizations</u>						
2	Trnsf 2 Empl from Reg Rel-Ops Prc to Reg Rel-Anly & Rates (2011)	1,620,738	1,620,738	1,620,738	1,307,096	38,415
3	To XX Org-Department	-	-	-	-	-
4	ToXX Org-Department	-	-	-	-	-
5	<b>Subtotal Corporate Services Reorganizations</b>	1,620,738	1,620,738	1,620,738	1,307,096	38,415
<u>Non Corporate Services Reorganizations</u>						
6	Trnsfr 5 Empl from CC LOB to Reg Rel - Anly & Rates (2009)	3,353,471	3,923,035	-	-	-
7	To XX LOB	-	-	-	-	-
8	To XX LOB	-	-	-	-	-
9	<b>Subtotal Non Corporate Services Reorganizations</b>	3,353,471	3,923,035	-	-	-
<u>Holding Company Transfers</u>						
10	From HC Org - Utility Department	-	-	-	-	-
11	From HC Org - Utility Department	-	-	-	-	-
12	From HC Org - Utility Department	-	-	-	-	-
13	<b>Subtotal Holding Company Transfers</b>	-	-	-	-	-
<u>One Time Adjustments</u>						
14	Remove one time Audit Costs	-	-	-	-	-
15	Remove xxx expense	-	-	-	-	-
16	Remove xxx expense	-	-	-	-	-
17	<b>Subtotal One time adjustments</b>	-	-	-	-	-

(a) Refer to Schedule D6 Department Explanations for additional explanations for historical adjustments

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Schedule D5  
 FERC Account 426 - Below the Line (BTL) <sup>(a),(b)</sup>  
 (Whole Nominal Dollars)

Line	Description	2011 Recorded Adjusted	2012 Forecast	2013 Forecast	2014 Forecast
1	BTL Direct Assignment	25,000	40,000	30,000	25,000
2	BTL Allocation <i>[Calculation below]</i>	157,250	188,009	189,903	193,822
3	<b>Total BTL</b>	<b>182,250</b>	<b>228,009</b>	<b>219,903</b>	<b>218,822</b>

\*Calculation of BTL Allocation Amount

4	<b>Total Department Expense including Burdens</b>	3,175,000	3,178,475	3,200,056	3,260,372
	Less Direct Assignments:				
5	BTL Direct Assignment	25,000	40,000	30,000	25,000
6	ATL Direct Assignment <sup>(c)</sup>	5,000	5,000	5,000	5,000
7	<b>Subtotal Direct Assignment</b>	<b>30,000</b>	<b>45,000</b>	<b>35,000</b>	<b>30,000</b>
8	Department Expense less direct assignments (line 4 - line 7)	3,145,000	3,133,475	3,165,056	3,230,372
9	BTL Allocation	5%	6%	6%	6%
10	<b>Total BTL Allocation (line 9*line 8)</b>	<b>157,250</b>	<b>188,009</b>	<b>189,903</b>	<b>193,822</b>

(a) Recorded adjusted and forecast amounts for FERC 426 - Below the line, are not included in PG&E's GRC Request.

(b) Refer to Schedule D6 for explanations of Below the line direct charges and methodology used to determine BTL Allocation Percentage.

(c) Above the Line (ATL) Direct Charge assumed to be the same level as 2011 in this example.

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Schedule D6

Explanations to support Year to Year Variances, Recorded Adjustments, and BTL Forecast

Explanation of Year to Year Forecast Variances to support Schedule D1  
(Thousands of Nominal Dollars)

	From Yr	To Yr	Variance	Explanation
1	2011	2012	\$ 265	Total A&G increase of \$265K consists primarily of the following: \$24,193 increase in total labor is primarily due to: 1) 3.75% labor escalation of \$58,164 and 2) an increase of \$46,778 in Charge-Ins, and 3) an increase of \$142,251 for additional FTEs. \$63,276 decrease in office supplies and expenses due to a reduction in employee related expenses. \$81,207 increase in outside services to fund additional regulatory analysis work and employee training. \$147,229 decrease in M&O account 903 which is less than 5% of the Total M&O Costs.
2	2012	2013	\$ 78	Total A&G increase of \$78K consists primarily of the following: \$131,261 increase in total labor is primarily due to: 1) 3.75% labor escalation of \$65,680, 2) an increase of \$32,559 in charge-ins and 3) an increase of \$32,712 in direct labor which is less than 5% of the Total Labor Cost. \$26,636 decrease in office supplies and expenses is due to a reduction in employee related costs. \$26,336 decrease in outside services is due to a decrease in regulatory analysis work and employee training. \$954,215 increase in M&O account 903 is due to FTEs (PCC 13845) being transferred from Operation Proceedings to Analysis & Rates.
3	2013	2014	\$ 400	Total A&G increase of \$400K consists primarily of the following: \$394,419 increase in total labor is primarily due to: 1) 3.75% labor escalation of \$69,369 and 2) an increase of \$325,050 is due to additional FTEs. No change in office supplies and expenses. \$5,806 increase in outside services is due to additional employee training. \$257,358 increase in M&O account 903 is due to additional FTEs and labor escalation rate of 3.75%.

Recorded Adjustment Explanations to support Schedule D3/D4

1				
2				
3				

Below the line Assumptions/Methodology to support Schedule D5

Year	Expense	Amount /Allocation	Explanation
2011	BTL Direct Charge	25,000	[Narrative explaining the BTL Direct charge, Consulting costs related to xyz project]
2011	Allocation %	5%	[Narrative explaining the Methodology used to determine the BTL Allocation for this department, including a explanation of increase or decrease from prior year]
3			