

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

Application of Pacific Gas and Electric  
Company Proposing Cost of Service and Rates  
for Gas Transmission and Storage Services for  
the Period 2015-2017.

(U 39 G)

Application 13-12-\_\_\_\_

**PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 G)  
2015 GAS TRANSMISSION AND STORAGE RATE CASE APPLICATION**

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**I. INTRODUCTION**

By this 2015 Gas Transmission and Storage (“GT&S”) Rate Case Application, Pacific Gas and Electric Company (“PG&E”) asks the California Public Utilities Commission (Commission or “CPUC”) to increase PG&E’s gas transmission and storage rates, effective January 1, 2015, to collect the revenue requirements necessary for PG&E to continue to provide safe and reliable service to its customers.<sup>1/</sup> Commission Decision (“D.”) 11-04-031 (also known as the “Gas Accord V Decision”<sup>2/</sup>) ordered PG&E to file its GT&S rate case application for the period beginning January 1, 2015, by no later than February 3, 2014. PG&E is filing this 2015 GT&S Rate Case in advance of the February 3, 2014 deadline in order to provide for new rates, designed to recover PG&E’s GT&S cost of service for the period January 1, 2015 through December 31, 2017, to be in place by January 1, 2015.

As explained by PG&E’s Executive Vice President of Gas Operations in Chapter 1 of PG&E’s accompanying testimony, PG&E is continuing down the path of minimizing risk and improving safety. The Commission has issued a Gas Safety Action Plan “to guide and promote

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<sup>1/</sup> PG&E submits this application pursuant to Article 2 and Rule 3.2 of the Commission’s Rules of Practice and Procedure.

<sup>2/</sup> The Gas Accord V Decision set the revenue requirements, rates, and terms and conditions of service for PG&E’s GT&S services for a four-year term, from January 1, 2011 through December 31, 2014.

the CPUC’s shift in culture from the traditional compliance model to a regulatory structure that sets, monitors, and enforces rules for regulated utilities based on risk assessment and risk management.” More recently, the Commission issued an Order Instituting Rulemaking to determine how best to ensure the use of risk-based decision-making in utility rate cases.

PG&E, too, has embarked on a journey towards a risk-based assessment of its gas transmission and storage assets, and an investment plan that allows PG&E to comply with Senate Bill (“SB”) 705 by implementing a safety plan that is “consistent with best practices in the gas industry.”<sup>3/</sup>

In order to achieve these ambitious goals, PG&E requests GT&S base revenue requirements of: \$1.286 billion for 2015, \$1.347 billion for 2016, and \$1.515 billion for 2017. The forecast represents an appropriate balance among the desired risk reduction, value for the money spent, and our ability to execute the work during the rate case period.

In support of its forecast, PG&E provides the accompanying testimony on operating and maintenance expenses, capital expenditures, depreciation and rate base, throughput forecasts, cost allocation and rate design. The Commission should adopt PG&E’s proposed revenue requirements and rates for 2015-2017. Doing so would enable the significant investment in people and assets necessary to identify, assess, and mitigate risks in PG&E’s natural gas transmission system, and allow PG&E to continue to provide safe and reliable gas service. If PG&E’s requested revenue requirements and rates are adopted, a typical residential customer using 34 therms per month would see an average monthly gas bill increase of \$5.23 in 2015.

## **II. PROCEDURAL BACKGROUND**

### **A. The Gas Accord Structure**

The facilities that are the subject of this Application are those that have, since 1998, been governed by the Gas Accord structure. They are:

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<sup>3/</sup> Pub. Util. Code §963(b).

- PG&E’s backbone system, consisting of large-diameter, high-pressure transmission lines that receive gas from various interstate pipelines, California gas producers and storage fields, and then deliver that gas within California to end-users, to PG&E’s local transmission system, and to off-system destinations;
- PG&E’s local transmission system, which is interconnected with the backbone system and delivers gas to large end-use customers and to distribution facilities; and
- PG&E’s underground storage facilities, which primarily ensure reliable service to Core customers, but which also provide system balancing service and Market Storage services to Noncore customers.

#### **B. Gas Accord History**

The Commission approved the original Gas Accord Settlement in D.97-08-055 (73 CPUC 2d 754). That original Gas Accord became effective March 1, 1998, with an initial term ending December 31, 2002. The Gas Accord structure unbundled PG&E’s backbone transmission and storage services from its local transmission and distribution services, and further unbundled backbone service into four distinct paths. In D.02-08-070, the Commission approved a settlement extending for one year (through the end of 2003) the Gas Accord market structure, rates, and terms and conditions of service that were in place for 2002. This extension was referred to as the Gas Accord II Settlement.

For the period beginning January 1, 2004, PG&E filed a new GT&S rate case Application. Many parties participated and submitted testimony in that proceeding. Hearings were held, briefs submitted, and the Commission ultimately issued an extensive decision on the 2004 GT&S Application, in D.03-12-061. That decision reaffirmed the basic Gas Accord market structure and rules, based on a fully litigated case. The Commission also ordered PG&E to propose, for future periods commencing in 2005, a “backbone-level rate” for qualified end-use customers who receive gas service directly from PG&E’s backbone transmission system.

On March 19, 2004, PG&E filed Application 04-03-021, proposing a new GT&S revenue requirement and rates for 2005. That proceeding was resolved via an all-party settlement known

as the “Gas Accord III Settlement,” which the Commission approved in D.04-12-050. The Gas Accord III Settlement and associated rate and tariff changes provided for a continuation of the basic Gas Accord market structure for an additional three-year term, from January 1, 2005, through December 31, 2007. As required by the Commission’s earlier decision in D.03-12-061, the Gas Accord III Settlement also established eligibility criteria and rates for a new backbone-level end-use service.

For the period beginning January 1, 2008, PG&E filed Application 07-03-012 on March 15, 2007, seeking Commission approval of the Gas Accord IV Settlement. The Gas Accord IV Settlement was unique in that it was achieved before PG&E filed its 2008 GT&S Rate Case Application. The Gas Accord IV Settlement was an all-party settlement, with all segments of the gas industry represented among the signatory parties. Consistent with the overall objective of the Gas Accord IV Settlement, rates were developed for 2008, 2009 and 2010 based on the 2007 Gas Accord III rates already approved by the Commission in D.04-12-050. In some instances, these 2007 rates were escalated, in others they were de-escalated, and in others they remained the same.

PG&E filed its 2011 GT&S Rate Case on September 18, 2009, proposing GT&S revenue requirements and rates for 2011 through 2014. The 2011 GT&S Rate Case resulted in a settlement with all but two parties. This “Gas Accord V Settlement” was submitted to the Commission on August 20, 2010, and approved the following year in D.11-04-031. Gas Accord V generally continued the Gas Accord market structure, and resulted in approved revenue requirements of \$514.2 million for 2011, \$541.4 million for 2012, \$565.1 million for 2013, and \$581.8 million for 2014. In addition, the Gas Accord V Settlement parties agreed for the first time to a revenue sharing mechanism for the period 2011-2014 that provided for differing levels of sharing, between customers and shareholders, of the difference between the adopted revenue requirement and recorded revenues according to the percentages in the table below.

<u>Line No.</u>	<u>Function</u>	<u>Customer Share</u>	<u>Shareholder Share</u>	<u>Symmetrical?</u>
1	Backbone	50%	50%	Yes
2	Local Transmission	75%	25%	Yes
3	Storage	75%	25%	No, upside only

In addition, the Gas Accord V Settlement included certain backbone and local transmission adder projects. An adder project is a capital project that would be included in rates only if the project is actually built and only starting on January 1 following the project’s operative date. The negotiated adder projects were subject to a capital expenditure cap for ratemaking purposes during the 2011-2014 period.

Finally, the Gas Accord V Settlement encompassed a separate settlement reached between PG&E and several Core Transport Agents (“CTAs”), who raised numerous issues in the 2011 GT&S Rate Case. The agreement with CTAs covered three areas: (1) CTA Transmission and Storage Capacity Elections; (2) Consumer Protection Rules; and (3) PG&E System Enhancements.

The San Bruno explosion and fire occurred on September 9, 2010, during the pendency of the settling parties’ joint motion to approve the Gas Accord V Settlement. As a result of a Commission request during the pendency of the joint motion for approval of the Gas Accord V Settlement, PG&E committed to spend the full amount that the settlement set aside for pipeline integrity activities and for pipeline safety and reliability efforts.

In addition, D.11-04-031 required PG&E to provide a Safety Report on a semi-annual basis detailing the pipeline and storage-related safety, reliability, and integrity capital projects and maintenance activities that are being undertaken by PG&E and to track the amounts spent on such projects and activities.

**C. The Pipeline Safety Enhancement Plan**

Decision 11-06-017, issued in the Gas Safety Rulemaking (R.11-02-019), required all California gas transmission operators to file a Natural Gas Transmission Pipeline Replacement or



Testing Implementation Plan to pressure test or replace all in-service natural gas transmission pipelines that have not previously been pressure tested. Decision 11-06-017 also indicated that priority should be given to addressing pipeline segments located in Class 3 and Class 4 locations and Class 1 and Class 2 High Consequence Areas (“HCA”).<sup>4/</sup>

PG&E filed its Implementation Plan on August 26, 2011, proposing a scope of work, revenue requirements and rates for the 2011-2014 period. Among the work proposed for 2011 through 2014 was Pipeline Modernization and Valve Automation. Through the Pipeline Modernization Program, PG&E proposed to: (1) pressure test or replace all in-service natural gas transmission pipelines in Class 3 and Class 4 locations and Class 1 and Class 2 HCAs that do not have verifiable records of a pressure test; (2) set forth criteria on which pipeline segments are identified for replacement instead of pressure testing; (3) provide a priority-ranked schedule for pressure testing and replacement of pipe not previously pressure tested; and (4) set forth criteria for use in deciding to retrofit pipelines to allow for In-Line Inspection (“ILI”) tools. PG&E developed a Pipeline Modernization Decision Tree that was designed to assess for threats at the pipe segment level.

The objective of the Valve Automation program is to minimize potential consequences of an extended duration natural gas-fueled fire created by a gas pipeline rupture by expanding the use of automated gas transmission pipeline system isolation valves (“automated valves”). PG&E proposed to install Remote Control Valves, which are remotely closed by operators in the Gas Control Center, in heavily populated areas. PG&E proposed to install Automatic Shut-Off Valves, which are automatically closed by local controls at the valve site, on pipelines in populated areas that traverse active earthquake faults where the fault poses a potentially significant threat to the line. During the 2011-2014 period<sup>5/</sup> covered by the PSEP, PG&E proposed to automate 228 valves.

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<sup>4/</sup> D.11-06 -017, *mimeo*, p. 20.

<sup>5/</sup> PG&E’s August 26, 2011 PSEP filing referred to 2011-2014 as Phase 1. As discussed later in this Application, PG&E has incorporated the hydrotesting, pipeline replacement, ILI, and Valve Automation work that were features of PSEP as part of the scope of

The Commission issued D. 12-12-030 on December 28, 2012, approving PG&E’s Pipeline Modernization Decision Tree, Pipeline Modernization scope of work, Valve Automation Decision Trees, and Valve Automation scope of work.<sup>6/</sup> The Commission adopted program-based upper limits on expense and capital costs to be recovered from customers through 2014.<sup>7/</sup> The Commission also required PG&E to continue to monitor industry experience with automated shut-off valves for possible revisions to its valve automation plans.<sup>8/</sup> The Commission ordered PG&E to file an application after the completion of its Maximum Allowable Operating Pressure (“MAOP”) Validation Project and records search to present the results of those efforts, and update its authorized revenue requirements and related budgets, consistent with D.12-12-030.<sup>9/</sup>

On October 29, 2013, PG&E filed its PSEP Update Application (A.13-10-017), requesting a \$52.7 million decrease in revenue requirements for 2011-2014 from those adopted in D.12-12-030, due to a net reduction in the scope of work for the pipeline modernization program based on records search work and MAOP Validation. The Valve Automation program was unaffected. The PSEP Update Application is pending.

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GT&S work presented in this Application. Although this work in compliance with D.11-06-017 will continue, PG&E does not refer to this type of work as “Phase II” of PSEP.

<sup>6/</sup> D.12-12 -030, *mimeo*, p. 56.

<sup>7/</sup> *Id.*, Conclusion of Law (“COL”) 37.

<sup>8/</sup> *Id.*, COL 12. PG&E addresses the state of the industry with respect to valve automation in Chapter 4A, “Transmission Pipe Integrity and Emergency Response Programs.”

<sup>9/</sup> D.12-12 -030, *mimeo*, OP 11.

### **III. ASSET FAMILY FRAMEWORK AND 2015 GT&S RATE CASE STRUCTURE**

The presentation of the 2015 GT&S Rate Case differs in some respects from prior GT&S Rate Cases. One of the primary differences is the structuring of the forecast around “asset families,” discussed in more detail in Chapter 2, “Safety and Risk Management.” In order to help better manage its assets, PG&E established separate asset families within its Gas Operations business, including:

(1) Transmission Pipe: This asset family includes the line pipe, valves and similar appurtenances. The scope of work and forecast for this asset family are discussed in Chapters 4, 4A, and 4B;

(2) Natural Gas Storage: This asset family includes measurement, controls, valves, transmission pipelines, and reservoirs and associated wells within the natural gas storage fields. The proposed work and cost forecasts for this asset family are discussed in Chapter 5;

(3) Compression and Processing: This asset family includes compressor stations and natural gas processing stations. The proposed scope of work and cost forecasts for this asset family are discussed in Chapter 6;

(4) Measurement and Controls: This asset family includes assets that measure and control the flow of gas. The proposed work and cost forecasts for this asset family are discussed in Chapter 6; and

(5) Liquefied Natural Gas (“LNG”) and Compressed Natural Gas (“CNG”): This asset family includes portable LNG and CNG used to maintain delivery capacity to customers when delivery from the pipeline system is unavailable because PG&E is performing work in the area. The use of, and cost forecasts for, LNG and CNG are discussed in Chapter 4A.

In the accompanying testimony, PG&E presents its cost forecasts by asset families in Chapters 4 through 6. The remaining chapters with forecasted costs discuss programs that cross multiple asset families, including the Corrosion Control Program (Chapter 7), Operations and Maintenance (Chapter 8), Program Management Office (Chapter 9), Gas System Operations (Chapter 10), Information Technology (Chapter 11), and other GT&S activities, such as

buildings, tools and equipment (Chapter 12). PG&E presents its costs for the 2015 GT&S Rate Case by program. PG&E also presents its cost forecasts, as it has done in past rate cases, by Major Work Category (“MWC”). Tables showing PG&E’s 2015 GT&S Rate Case forecast, by chapter, program, and MWC, can be found in Tables 3-2 and 3-3 at the end of Chapter 3, “Forecast Summary.”

#### **IV. SUMMARY OF REQUESTS**

##### **A. Commitment To Gas Safety And Risk-Based Approach**

There have been several developments in the few years since Gas Accord V that have influenced the way in which PG&E planned the work presented in this 2015 GT&S Rate Case. First, the Commission declared an end to historic exemptions of “grandfathered” pipe from pressure testing in D.11-06-017, which required all California gas transmission operators to file an Implementation Plan to either pressure test or replace transmission pipelines that had not previously been pressure tested. Second, SB 705, codified in California Public Utilities Code sections 961 and 963, required gas corporations and the Commission to make public and employee safety “the top priority” and required gas corporations to develop a plan to “identify and minimize hazards and systemic risk” to protect the public and employees, and to develop safety plans that are consistent with “best practices in the gas industry.”<sup>10/</sup> In addition, in March 2012, PG&E received a letter from the Commission’s Executive Director directing PG&E to perform a risk assessment of its gas and electric distribution systems and electric generation facilities and to include in its 2014 General Rate Case (“GRC”) application the risk assessments that form the basis for PG&E’s GRC forecast.

The Commission then retained Cycla Corporation to review PG&E’s 2014 GRC showing for its gas distribution assets. Cycla prepared a report that established a set of “evaluation criteria” that Cycla recommended be used to identify threats and risks and determine the appropriate risk control measures to be implemented. Cycla found that PG&E’s showing for its

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<sup>10/</sup> Pub. Util. Code §§961 and 963.

gas distribution assets in the 2014 GRC partially satisfied that evaluation criteria and provided a reasonable foundation for fully satisfying the criteria in the future. Consistent with Cycla’s recommendations, the Commission has now published a Gas Safety Action Plan “to guide and promote the CPUC’s shift in culture from the traditional compliance model to a regulatory structure that sets, monitors, and enforces rules for regulated utilities based on risk assessment and risk management.”<sup>11/</sup>

Recently, the Commission issued an Order Instituting Rulemaking to determine whether and how the Commission should formalize rules to ensure the effective use of a risk-based decision-making framework to evaluate safety and reliability improvements presented in rate cases (“Rate Case Plan OIR”).<sup>12/</sup> The Commission indicated that it expects “an evolution in the way utilities identify safety and reliability risks and justify the value of investments and operations expenses in relation to how well those risks are mitigated.”<sup>13/</sup> The Commission proposed requiring a utility to submit testimony in its rate case “detailing the technical state of the utility system, giving a risk assessment of its physical and operational system as well as an assessment of its risk tolerance, identifying areas of low risk and high risk, providing underlying reasons for the assessments, as well as explaining the metrics underlying its analysis.”<sup>14/</sup> The Commission stated that its end goal is a framework to “better facilitate utility revenue requirements showings based on a risk-informed decision-making process that will lead to safe and reliable service levels that are in compliance with state and federal guidelines, rational, well-informed and comparable to best industry practices.”<sup>15/</sup>

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<sup>11/</sup> [http://www.cpuc.ca.gov/PUC/safety/Pipeline/Natural\\_Gas\\_Safety\\_Action\\_PlanApril2013.htm](http://www.cpuc.ca.gov/PUC/safety/Pipeline/Natural_Gas_Safety_Action_PlanApril2013.htm).

<sup>12/</sup> Rulemaking (“R.”) 13-11-006. Although primarily focused on utility General Rate Cases, the Order Instituting Rulemaking will also be applicable to PG&E’s GT&S Rate Cases. Rate Case Plan OIR, *mimeo*, p. 7.

<sup>13/</sup> *Id.*

<sup>14/</sup> *Id.*

<sup>15/</sup> *Id.*

PG&E’s approach to incorporating risk management into this GT&S Rate Case dovetails with the course the Commission has set in the Rate Case Plan OIR. PG&E has implemented a risk-based approach to planning work on its gas transmission and storage assets, described in considerable detail in Chapter 2, “Safety and Risk Management.” In brief, the Gas Operations line of business has adopted a risk management process that establishes a repeatable and consistent method to identify, assess, and mitigate risk. After the asset families were established, the Asset Family Owners created Asset Management Plans, describing the physical characteristics and location of the assets in each family, the risk assessment process, the level of maturity of the data collection effort, and a vision for the desired state of the asset. The Plans also identify the potential threats particular to the assets in each family, as well as the mitigation programs to reduce the risks posed by the threats. Risks are validated, calibrated and maintained in a Risk Register.

Next, the Asset Family Owner develops a prioritization of the mitigation programs with a view towards addressing the highest risk first. A prioritized list of mitigation measures for each asset family is provided to Investment Planning for further assessment. Then, Investment Planning works with Asset Family Owners and other key stakeholders to ensure a consistent risk-based prioritization across the asset families to develop an executable plan that takes into account constraints. This is an iterative process in which trade-offs are made between prioritization of risks and proposed mitigation programs across asset families. The result of this process is an Investment Plan, which is reviewed and approved by PG&E’s senior management team.

## **B. Overview Of Revenue Requirements And Rates For 2015 Through 2017**

In order to achieve the goals discussed above, PG&E forecasts costs that represent a significant increase from past requests. The increased forecast represents an appropriate balance among the desired risk reduction, value for the money spent, and our ability to execute the work during the rate case period of 2015-2017. Although this represents a significant increase over the spending included in current rates (under Gas Accord V and D.12-12-030), it is in line with

PG&E’s actual spending over the past few years, and with PG&E’s forecasts for 2013 and 2014. For example, PG&E forecasts that it will spend approximately \$517 million in operations and maintenance (“O&M”) expense, and \$747 million in capital expenditures for GT&S and PSEP activities in 2014.<sup>16/</sup> The 2015 forecast for total O&M expense and capital expenditures represents a 13% increase over the 2014 forecast.<sup>17/</sup> This 2015 GT&S Rate Case is intended to put PG&E on a path to full rate recovery beginning in 2015 for investments made in its GT&S assets. In order to achieve that goal, PG&E requests GT&S base revenue requirements of: \$1.286 billion for 2015, \$1.347 billion for 2016, and \$1.515 billion for 2017.

The following table summarizes PG&E’s adopted 2013 and 2014 rates, and proposed 2015 through 2017 rates, which reflect the revenue requirements described above and the proposed policies set forth in this Application.

**Summary of Transportation and Storage Rates**<sup>18/</sup>

\$/Dth, G-AFT @ Full Contract

Line No.		Proposed Rates				
		2013	2014	2015	2016	2017
1	Core Redwood	\$0.232	\$0.257	\$0.460	\$0.482	\$0.544
2	Core Baja	\$0.267	\$0.297	\$0.460	\$0.482	\$0.544
3	Noncore Redwood	\$0.281	\$0.298	\$0.512	\$0.543	\$0.608
4	Noncore Baja	\$0.316	\$0.338	\$0.512	\$0.543	\$0.608
5	Silverado/Mission	\$0.167	\$0.188	\$0.323	\$0.346	\$0.386
6	G-XF	\$0.191	\$0.186	\$0.204	\$0.205	\$0.204
7	Local Transmission-Core	\$0.629	\$0.680	\$1.959	\$2.109	\$2.371
8	Local Transmission-Noncore	\$0.295	\$0.332	\$0.875	\$0.919	\$1.057
9	Core Firm Storage	\$0.123	\$0.126	\$0.175	\$0.173	\$0.180

<sup>16/</sup> These estimates do not include certain categories of costs that will be borne by shareholders, including but not limited to costs associated with Right of Way Encroachment work.

<sup>17/</sup> When 2014 forecasted spending is translated into a revenue requirement, the proposed 2015 GT&S revenue requirement is an approximate 7 percent increase over that amount.

<sup>18/</sup> Backbone and Local Transmission rates in 2013 and 2014 include rates proposed in the PSEP Update Application, A.13-10-017.

### **C. PG&E Proposes Balancing Account Treatment for Noncore Revenues**

PG&E proposes to maintain the basic Gas Accord structure for transmission and storage services. However, as described further in Chapter 10, “Gas System Operations,” PG&E proposes that cost recovery no longer involve market incentives and less than complete revenue balancing account treatment. Rather, PG&E proposes that revenue collection be based on a 100 percent two-way balancing account. Any overcollections would be returned to customers and any undercollections would be paid by customers. We propose full balancing account protection for all transmission and storage revenues (except for Gill Ranch storage revenues) to eliminate incentives and better align with PG&E’s goal of becoming the safest gas utility in the country.

This is not a wholesale change, but rather an incremental change to the current structure, which provides for two-way balancing for 100 percent of most Core revenues, 50 percent of Noncore backbone revenues, and 75 percent of Noncore local transmission revenues. Full balancing account treatment is also consistent with long-standing regulatory policy in California that encourages conservation and energy efficiency, by eliminating incentives to increase sales.

### **D. PG&E Proposes A Two-Way Transmission Integrity Management Balancing Account**

PG&E proposes a two-way balancing account for Transmission Integrity Management costs. Chapter 4A describes the work and the cost forecasts to perform Transmission Integrity Management Program work during the 2015-2017 period. PG&E proposes to return to customers any unspent amounts at the end of 2017 through the Annual Gas True Up (“AGT”). However, if at any time during the funding cycle PG&E anticipates incurring costs above the total expenses and capital revenue requirements adopted for this program, PG&E proposes to file a Tier 3 advice letter detailing the additional costs so that the Commission and parties have an opportunity to review these additional costs.

Adoption of a two-way balancing account for Transmission Integrity Management Program costs is consistent with California law, and with similar treatment afforded to Southern California Gas Company (“SoCalGas”). Public Utilities Code §969 states:



In any ratemaking proceeding in which the commission authorizes a gas corporation to recover expenses for the gas corporation's transmission pipeline integrity management program established pursuant to Subpart O (commencing with Section 192.901) of Part 192 of Title 49 of the United States Code or related capital expenditures for the maintenance and repair of transmission pipelines, the commission shall require the gas corporation to establish and maintain a balancing account for the recovery of those expenses. Any unspent moneys in the balancing account in the form of an accumulated account balance at the end of each rate case cycle, plus interest, shall be returned to ratepayers through a true-up filing. Nothing in this section is intended to interfere with the commission's discretion to establish a two-way balancing account.

Although the Public Utilities Code requires at least a one-way balancing account for Integrity Management costs, PG&E urges the Commission to adopt a two-way balancing account for PG&E's Transmission Integrity Management Program costs in order to ensure that Integrity Management work—which is critical to the safety of the pipeline—is adequately funded. Applying a risk-based decision-making approach to integrity management investments is an iterative process, requiring the flexibility to change investment decisions based on new information that alters the risk profile of PG&E's assets. The Commission recognized this in its Rate Case Plan OIR.<sup>19/</sup> Moreover, the Commission recently adopted two-way balancing account treatment for SoCalGas for these costs through its Integrated Transmission Balancing Account.<sup>20/</sup>

**E. PG&E Proposes More Streamlined Reporting That Explains PG&E's Risk-Based Asset Management Approach To Its Investment Decisions**

PG&E currently submits a variety of reports each year in response to many Commission requirements, covering virtually all aspects of its gas transmission and distribution activities. These requirements include varying levels of detail, and cover overlapping topics. As discussed in Chapter 13, PG&E recommends replacing the two largest reports, GT&S and Gas Distribution Semiannual Safety Reports, and PSEP Quarterly Compliance Reports, with a gas operations performance report that would include but not be limited to the following:

- Actual Capital Expenditures vs. Planned Capital Expenditures

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<sup>19/</sup> Rate Case Plan OIR, *mimeo*, p. 7.

<sup>20/</sup> D.13-05 -010, *mimeo*, p. 1106, OP 19.

- Actual Expenses vs. Planned Expenses
- Gas Transmission Pipeline Inspection Plan and Project Status
- Pipeline Replacement (miles planned vs. actuals) and Project Status
- Valve Automation (planned vs. actuals) and Project Status
- Strength Testing (planned vs. actuals) and Project Status
- In Line Inspection Upgrades (planned vs. actuals) and Project Status
- Piggable Transmission Pipeline Segments

**F. PG&E Proposes Core And Noncore Backbone Rates That Are Undifferentiated By Path**

PG&E has two backbone paths available to shippers: (1) the Redwood Path (Lines 400 and 401), which allows customers to access Canadian gas supply sources; and (2) the Baja Path (Line 300), which allows customers to source their gas from southwest and Rocky Mountain supplies. In recent years, the marginal gas supply source has switched frequently between Canadian supply sources, and Rocky Mountain and southwest supply sources. The price differentials between Canadian and southwest supply sources may cause buyers to favor one basin over the other, depending on market conditions. As a result, there has historically been a price differential between the Baja Path and the Redwood Path.

Redwood and Baja rate equalization will benefit all PG&E customers by applying downward pressure to the price of gas at the PG&E Citygate. The Citygate price is typically set by the marginal supply source (currently the Baja Path). Absent rate equalization, the Baja transportation rate would be higher than the Redwood rate for both Core and Noncore customers, because the revenue requirement for the Baja Path is higher than the revenue requirement for the Redwood Path. This would tend to push Citygate prices upward relative to what they would otherwise be with equalized rates. Backbone path rate equalization is also supported by operational reasons, and is discussed further in Chapter 10, “Gas System Operations.”

**G. The Road From The Pipeline Safety Enhancement Plan To Mitigation Programs**

As described above, PG&E filed its PSEP in August 2011, and a PSEP Update in October 2013, which set forth a comprehensive plan to strength test or replace all in-service natural gas transmission lines that have not previously been strength tested. PG&E has been executing its PSEP and reporting to the Commission on its progress on a quarterly basis. PG&E has implemented changes as a result of lessons from PSEP work done to date about how to better enhance the integrity of its natural gas transmission system using components of the plan, such as strength testing, pipeline replacement, valve automation, retrofitting to make pipeline segments capable of ILI, and running in-line inspections. These lessons are reflected in the mitigation programs discussed in Chapter 4; beginning January 1, 2015, PG&E is not forecasting work previously categorized as PSEP work separately from other GT&S work.

**V. OTHER MATTERS RELATED TO PG&E'S APPLICATION**

**A. Administrative and General Expenses**

As the Commission has explained, "A&G expenses are of a general nature and are not directly chargeable to any specific utility function. They include general office labor and supply expenses and items such as insurance, casualty payments, consultant fees, employee benefits, regulatory expenses, association dues, and stock and bond expenses."<sup>21/</sup> Since A&G expenses are general in nature and benefit the entire utility, A&G expenses are first estimated in total and then allocated among PG&E's Unbundled Cost Categories ("UCCs"), using labor ratios. PG&E's GRC is the forum in which the Company's total amount of A&G expenses and its allocations to UCCs are determined. Litigating the total company A&G expenses in one regulatory proceeding avoids duplicative efforts, and the potential for over- or under-recovery.

The total amount of A&G expense for the Company, and the amount of A&G expense to be allocated to the GT&S UCCs in 2015, will be based on the result of PG&E's 2014 GRC and any subsequent filings that may alter the allocation. Because PG&E filed its 2014 GRC on

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<sup>21/</sup> D.00-02 -046, *mimeo*, pp. 243-244.

November 15, 2012, and does not anticipate a final decision until 2014, PG&E proposes in this Application that the A&G expenses included in the GT&S revenue requirement for 2015 serve as a placeholder only. PG&E will update the A&G expense in this Application after the Commission issues a final decision in PG&E's 2014 GRC. Once the 2014 GRC decision determines the amount of A&G expenses that should be assigned to non-GRC business areas, the revenue requirement will be updated with the GRC-adopted amount.<sup>22/</sup> The Commission adopted this approach for Gas Accord V in Decision 11-04-031. This approach maintains the GRC adopted amount at a level that avoids the potential for under- or over-recovery. The development of the A&G estimate is discussed in greater detail in Chapter 16, "Results of Operations."

#### **B. Pension**

PG&E will add the pension forecast associated with 2015, 2016 and 2017 outside of this case as a separate line item in Gas Preliminary Statement Part C. This will be implemented as part of the AGT filing and by advice letter as appropriate.

#### **C. Post Test Year Ratemaking (Attrition)**

With respect to PG&E's capital forecast, PG&E created "bottom-up" capital forecasts for each of the rate case years 2015, 2016, and 2017. Capital forecasts for each year are presented in each chapter that forecasts costs. By contrast, with the exception of 3 unique programs (In Line Inspection, Internal and External Corrosion Direct Assessment, and Hydrostatic Testing Station Facility – M&C), PG&E seeks an attrition ratemaking mechanism for expense for 2016 and 2017 designed to increase the Company's authorized revenues to reflect pre-determined increases in expenses to account for escalation of labor, and goods and services that PG&E needs to operate

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<sup>22/</sup> In the event that a decision on PG&E's 2014 GRC is not available in time to reflect the GRC A&G amount in GT&S rates by January 1, 2015, PG&E requests that the Commission approve a balancing account mechanism to recover the difference between the adopted revenue requirement from the 2014 GRC and the revenue requirement used to set GT&S rates, including interest. The same approach was adopted in Gas Accord V. See Chapter 18 for more information.

its business. PG&E's post test year ratemaking proposal is discussed in greater detail in Chapter 18, "Cost Recovery and Post Test-Year Ratemaking Proposals."

#### **D. Depreciation Study**

PG&E engaged a depreciation expert to study PG&E's GT&S plant additions, retirements and net salvage data, to review current depreciation parameters and rates, and to recommend changes to those parameters and rates for its GT&S plant as appropriate. The depreciation study is described in Chapter 15A, "Depreciation: Service Life and Net Salvage Estimates."

#### **E. Changes to Core Gas Supply's Capacity Assignments**

As in prior GT&S Rate Cases, PG&E's Core Gas Supply Department proposes changes in the capacity allocations for the core customers in PG&E's Service Area applicable for this GT&S Rate Case period, effective January 1, 2015. The proposed changes include Redwood Path and Baja Path transmission capacities, as well as withdrawal capacity adjustments with PG&E's Core Firm Gas Storage. As a result of these changes, Core Gas Supply also proposes adjustments to the 1-Day-in-10-Year Core Capacity Planning Standard, and the Core Procurement Incentive Mechanism ("CPIM"). In addition, Core Gas Supply also proposes revisions to the methodology for allocating pipeline capacity between core providers (*i.e.*, PG&E's Core Gas Supply Department and CTAs). These proposals are discussed further in Chapter 19, "Core Gas Supply."

## **VI. ORGANIZATION OF PREPARED TESTIMONY**

The accompanying Prepared Testimony is organized into 23 chapters addressing the following topics:

Chapter 1	Introduction and Policy
Chapter 2	Safety and Risk Management
Chapter 3	Forecast Summary
Chapter 4	Asset Family – Transmission Pipe
Chapter 4A	Transmission Pipe Integrity and Emergency Response Programs
Chapter 4B	Transmission Pipe Engineering Programs
Chapter 5	Asset Family – Storage
Chapter 6	Asset Family – Facilities
Chapter 7	Corrosion Control
Chapter 8	Gas Transmission Operations and Maintenance
Chapter 9	Program Management Office
Chapter 10	Gas System Operations
Chapter 11	Information Technology
Chapter 12	Other Gas Transmission and Storage Support Plans
Chapter 13	Reporting and Communications
Chapter 14	Throughput Forecast
Chapter 15	Plant, Depreciation Expense and Reserve, and Rate Base
Chapter 15A	Depreciation: Service Life and Net Salvage Estimates
Chapter 16	Results of Operations
Chapter 17	Cost Allocation and Rate Design
Chapter 17A	Backbone Load Factor
Chapter 18	Cost Recovery And Post Test-Year Ratemaking Proposals
Chapter 19	Core Gas Supply

A more detailed listing of the subjects addressed in each part of the Prepared Testimony is set forth in the Table of Contents to the Prepared Testimony.

## **VII. COMPLIANCE WITH THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE**

This section of the Application complies with the relevant statutory and procedural requirements for applications established by the Commission's rules.

### **A. Statutory Authority**

PG&E files this Application pursuant to Sections 451, 454, 701, 702, 728, 729, and 795 of the Public Utilities Code, the Commission's Rules of Practice and Procedure, and D. 11-04-031.

**B. Categorization – Rule 2.1(c)**

PG&E proposes that this Application be categorized as a “ratesetting” proceeding.

**C. Need for Hearing – Rule 2.1(c)**

PG&E anticipates the need for hearings, and proposes a schedule in Section E, below.

**D. Issues to be Considered - Rule 2.1(c)**

The principal issues to be decided in this proceeding are whether:

1. The proposed revenue requirements for natural gas transmission and storage services for 2015 are just and reasonable.
2. PG&E’s proposed post test year attrition adjustments for 2016 through 2017 are just and reasonable, and the Commission should authorize PG&E to implement the annual adjustments each year.
3. The proposed rates for gas transmission and storage services for 2015, 2016, and 2017 are just and reasonable.
4. PG&E’s cost allocation and rate design proposals are just and reasonable.
5. PG&E’s capital expenditures for capital assets with in-service dates between January 1, 2011 and December 31, 2014 should be rolled into PG&E’s rate base as of January 1, 2015.
6. Full balancing account treatment for all GT&S revenues (excluding revenues associated with the Gill Ranch storage facility) should be authorized.
7. The proposed two-way balancing account for Transmission Integrity Management costs should be adopted.
8. PG&E’s proposal to adjust for the difference between the costs filed in this Application and the costs ultimately adopted in certain separate proceedings should be adopted.
9. Redwood and Baja path rates should be equalized for Core and Noncore.
10. PG&E’s proposal for a fifth nomination cycle at 9:00 PM Pacific Time for on-system storage and Citygate transactions is reasonable and should be adopted.

11. PG&E’s proposal for adjustments and ongoing improvements to the Core Load Forecasting Model is reasonable and should be adopted.

12. PG&E’s proposed changes to its Gas Transaction System are just and reasonable and should be adopted.

13. PG&E’s proposals to reallocate storage assets for load balancing and to modify core storage injection and withdrawal rights are just and reasonable and should be adopted.

14. PG&E’s proposal to replace the Gas Transmission Control Center’s (“GTCC”) Supervisory Control and Data Acquisition (“SCADA”) system and to upgrade other information technology related to the GTCC is reasonable and should be adopted.

15. PG&E’s throughput and demand forecasts described in Chapter 14 are reasonable and should be adopted.

16. Core Gas Supply’s proposal to alter its capacity elections is reasonable and should be adopted.

17. Core Gas Supply’s proposed adjustments to the 1-Day-in-10-Year Core Capacity Planning Standard are reasonable and should be adopted.

18. Core Gas Supply’s proposed changes to the CPIM should be adopted.

19. Core Gas Supply’s proposal to revise the methodology for allocating pipeline capacity between core providers (i.e., PG&E’s Core Gas Supply Department and CTAs) is reasonable and should be adopted.

20. PG&E’s proposal for reporting to the Commission should be adopted.

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**E. Proposed Schedule – Rule 2.1(c)**

PG&E proposes the following procedural schedule:

PG&E's Application	December 19, 2013
Notice of Filing in Daily Calendar	December 23, 2013
Informal Workshop	January 16, 2014
Protests to Application	January 31, 2014 <sup>23/</sup>
Reply to Protests	February 10, 2014
Prehearing Conference	February 18, 2014
Discovery Begins	February 18, 2014
Scoping Memo Issued	March 3, 2014
ORA and Intervenors' Opening Testimony	April 18, 2014
Concurrent Rebuttal Testimony	May 16, 2014
Discovery Ends	May 19, 2014
Evidentiary Hearing Begins	May 27, 2014
Evidentiary Hearing Ends	June 6, 2014
Opening Brief	June 23, 2014
Reply Brief	July 9, 2014
Proposed Decision	October 17, 2014
Comments on Proposed Decision	November 17, 2014
Reply Comments on Proposed Decision	November 24, 2014
Final Decision	December 19, 2014

PG&E is committed to doing what it can to expedite this proceeding. To that end, PG&E has included in the above schedule an informal workshop that will be open to all parties, prior to the date that parties' protests are due. At this workshop, PG&E will provide parties with a roadmap of the filing, summarize the contents of testimony and workpapers, and answer questions. In addition, PG&E plans to discuss the proposed schedule with the other parties at the informal workshop, in advance of the pre-hearing conference.<sup>24/</sup>

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<sup>23/</sup> Concurrently with this Application, PG&E will file a motion requesting an extension of the response period under Rule of Practice and Procedure 2.6(a), to accommodate holiday schedules.

<sup>24/</sup> PG&E also plans to discuss at the January 16, 2014 workshop PG&E's plan to file a request for a Commission order making GT&S 2015 revenue requirements effective January 1, 2015, in the event that a Commission decision is delayed past December 31, 2014. Although PG&E's proposed schedule will result in a final Commission decision by the end of 2014, PG&E intends to be proactive in addressing the uncertainty surrounding whether the Commission will issue a final decision by the end of 2014.

**F. Legal Name and Principal Place of Business – Rule 2.1(a)**

The legal name of the Applicant is Pacific Gas and Electric Company. PG&E’s principal place of business is San Francisco, California. Its post office address is Post Office Box 7442, San Francisco, California 94120.

**G. Correspondence and Communication Regarding This Application – Rule 2.1.(b)**

All correspondence and communications regarding this Application should be addressed to Kerry C. Klein, Lise H. Jordan and Eileen Cotroneo at the addresses listed below:

Lise H. Jordan  
Law Department  
Pacific Gas and Electric Company  
Post Office Box 7442  
San Francisco, California 94120  
Telephone: (415) 973-6965  
Fax: (415) 973-5520  
E-mail: [LHJ2@pge.com](mailto:LHJ2@pge.com)

Overnight hardcopy delivery:  
Lise H. Jordan  
Law Department  
Pacific Gas and Electric Company  
77 Beale Street, B30A  
San Francisco, California 94105

Kerry C. Klein  
Law Department  
Pacific Gas and Electric Company  
Post Office Box 7442  
San Francisco, California 94120  
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Kerry C. Klein  
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77 Beale Street, B9A  
San Francisco, California 94105  
Telephone: (415) 973-2751  
Fax: (415) 973-9176  
E-mail: [EFM2@pge.com](mailto:EFM2@pge.com)

**H. Articles of Incorporation – Rule 2.2**

PG&E is, and since October 10, 1905, has been, an operating public utility corporation organized under California law. It is engaged principally in the business of furnishing electric

and gas services in California. A certified copy of PG&E's Restated Articles of Incorporation, effective April 12, 2004, is on record before the Commission in connection with PG&E's Application 04-05-005, filed with the Commission on May 3, 2004. These articles are incorporated herein by reference pursuant to Commission Rule of Practice and Procedure 2.2.

**I. Balance Sheet and Income Statement – Rule 3.2(a)(1)**

PG&E's most recent balance sheet and income statement are attached as Exhibit A of this Application.

**J. Statement of Presently Effective Rates – Rule 3.2(a)(2)**

The presently effective gas rates PG&E proposes to modify are set forth in Exhibit B of this Application.

**K. Statement of Proposed Changes and Results of Operations at Proposed Rates - Rule 3.2(a)(3)**

The proposed changes and the Results of Operations at Proposed Rates are set forth in Exhibits C and D of this Application.

**L. General Description of PG&E's Gas Department Plant - Rule 3.2(a)(4)**

A general description of PG&E's Gas Department properties, their original cost, and the depreciation reserve applicable to these properties was filed with the Commission on November 15, 2012, in A.12-11-009, and is incorporated herein by reference.

**M. Summary of Earnings - Rules 3.2(a)(5) and 3.2(a)(6)**

PG&E's 2012 Summary of Earnings for PG&E's Gas Department, PG&E's Electric Department and all operating departments was filed with the Commission on September 30, 2013, in A.13-09-015, and is incorporated herein by reference.

**N. Statement of Election of Method of Computing Depreciation Deduction for Federal Income Tax - Rule 3.2(a)(7)**

A statement of the method of computing the depreciation deduction for federal income tax purposes was filed with the Commission on November 15, 2012, in A.12-11-009, and is incorporated herein by reference.

**O. Most Recent Proxy Statement - Rule 3.2(a)(8)**

PG&E's most recent proxy statement dated March 25, 2013 was filed with the Commission in A.13-04-012 on April 18, 2013. This proxy statement is incorporated herein by reference.

**P. Type of Rate Change Requested - Rule 3.2(a)(10)**

The rate changes proposed in this Application reflect changes in PG&E's base revenues to reflect the costs PG&E incurs to own, operate and maintain its natural gas transmission and storage facilities and to enable PG&E to provide adequate gas transmission and storage services to its customers.

**Q. Notice and Service of Application - Rule 3.2(b)-(d)**

Within twenty (20) days from the date of filing, PG&E will publish in newspapers of general circulation in each county in its service territory a notice of filing this Application, and will mail a notice describing this Application to the Attorney General of California, the Department of General Services, and the city and county governments within PG&E's service territory. A list of the cities and counties to which the Notice will be sent is attached to this Application as Exhibit E. A similar notice will be included in the regular bills mailed to PG&E's customers within forty-five (45) days of the filing date of this Application.

Because this is a new Application, a service list has not yet been established. However, PG&E will use the service lists from PG&E's Gas Accord V (A.09-09-013), and from the Gas Safety Order Instituting Rulemaking (R.11-02-019) as the initial service list for this case. A copy of these service lists are attached hereto as Exhibits F and G, respectively. PG&E will serve an electronic transmittal that provides a link to the website location of this Application and exhibits.

In addition, a Notice of Availability of the Application and exhibits, testimony and workpapers will be served in accordance with Rule 1.9(d) of the Commission's Rules of Practice and Procedure.

**R. Exhibit List and Statement of Readiness**

PG&E is ready to proceed with this case based on the testimony of witnesses regarding the facts and data contained in the accompanying exhibits in support of the revenue request set forth in this Application. A list of the exhibits to this Application precedes the exhibits, and a detailed description of the prepared Testimony accompanying this Application is contained in the Table of Contents to the separate volume of prepared Testimony supporting this Application.

**VIII. REQUEST FOR COMMISSION ORDERS**

PG&E respectfully requests that the Commission find that:

1. The proposed revenue requirements for natural gas transmission and storage services for 2015 are just and reasonable.
2. PG&E's proposed post test year attrition adjustments for 2016 through 2017 are just and reasonable, and the Commission should authorize PG&E to implement the annual adjustments each year.
3. The proposed rates for gas transmission and storage services for 2015, 2016, and 2017 are just and reasonable.
4. PG&E's cost allocation and rate design proposals are just and reasonable.
5. PG&E's capital expenditures for capital assets with in-service dates between January 1, 2011 and December 31, 2014 should be rolled into PG&E's rate base as of January 1, 2015.
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20. PG&E's proposal for reporting to the Commission should be adopted.







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<b>EXHIBIT NO.</b>	<b>TITLE</b>
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B	Statement of Presently Effective Rates
C	Statement of Proposed Changes
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E	Service to Cities and Counties
F	Service List to Application 09-09-013
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# **EXHIBIT A**

## **Balance Sheet and Income Statement**

**PACIFIC GAS AND ELECTRIC COMPANY**  
**CONDENSED CONSOLIDATED STATEMENTS OF INCOME**

(in millions)	(Unaudited)			
	Three Months Ended		Nine Months Ended	
	September 30,		September 30,	
	2013	2012	2013	2012
<b>Operating Revenues</b>				
Electric	\$ 3,517	\$ 3,321	\$ 9,372	\$ 9,022
Natural gas	657	653	2,248	2,184
<b>Total operating revenues</b>	<b>4,174</b>	<b>3,974</b>	<b>11,620</b>	<b>11,206</b>
<b>Operating Expenses</b>				
Cost of electricity	1,645	1,283	3,817	3,104
Cost of natural gas	131	118	656	593
Operating and maintenance	1,583	1,343	4,175	4,134
Depreciation, amortization, and decommissioning	523	617	1,542	1,807
<b>Total operating expenses</b>	<b>3,882</b>	<b>3,361</b>	<b>10,190</b>	<b>9,638</b>
<b>Operating Income</b>	<b>292</b>	<b>613</b>	<b>1,430</b>	<b>1,568</b>
Interest income	2	2	6	5
Interest expense	(172)	(172)	(513)	(511)
Other income, net	20	19	66	64
<b>Income Before Income Taxes</b>	<b>142</b>	<b>462</b>	<b>989</b>	<b>1,126</b>
Income tax (benefit) provision	(20)	122	261	328
<b>Net Income</b>	<b>162</b>	<b>340</b>	<b>728</b>	<b>798</b>
Preferred stock dividend requirement	3	3	10	10
<b>Income Available for Common Stock</b>	<b>\$ 159</b>	<b>\$ 337</b>	<b>\$ 718</b>	<b>\$ 788</b>

See accompanying Notes to the Condensed Consolidated Financial Statements.

**PACIFIC GAS AND ELECTRIC COMPANY  
CONDENSED CONSOLIDATED BALANCE SHEETS**

(in millions)	(Unaudited)	
	Balance At	
	September 30, 2013	December 31, 2012
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 60	\$ 194
Restricted cash	301	330
Accounts receivable:		
Customers (net of allowance for doubtful accounts of \$81 and \$87 at respective dates)	1,099	937
Accrued unbilled revenue	809	761
Regulatory balancing accounts	1,004	936
Other	289	366
Regulatory assets	483	564
Inventories:		
Gas stored underground and fuel oil	184	135
Materials and supplies	316	309
Income taxes receivable	377	186
Other	344	160
<b>Total current assets</b>	<b>5,266</b>	<b>4,878</b>
<b>Property, Plant, and Equipment</b>		
Electric	41,939	39,701
Gas	13,381	12,571
Construction work in progress	1,996	1,894
<b>Total property, plant, and equipment</b>	<b>57,316</b>	<b>54,166</b>
Accumulated depreciation	(17,559)	(16,643)
<b>Net property, plant, and equipment</b>	<b>39,757</b>	<b>37,523</b>
<b>Other Noncurrent Assets</b>		
Regulatory assets	6,827	6,809
Nuclear decommissioning trusts	2,272	2,161
Income taxes receivable	158	171
Other	411	381
<b>Total other noncurrent assets</b>	<b>9,668</b>	<b>9,522</b>
<b>TOTAL ASSETS</b>	<b>\$ 54,691</b>	<b>\$ 51,923</b>

See accompanying Notes to the Condensed Consolidated Financial Statements.

**PACIFIC GAS AND ELECTRIC COMPANY  
CONDENSED CONSOLIDATED BALANCE SHEETS**

	(Unaudited)	
	Balance At	
(in millions, except share amounts)	September 30, 2013	December 31, 2012
<b>LIABILITIES AND SHAREHOLDERS' EQUITY</b>		
<b>Current Liabilities</b>		
Short-term borrowings	\$ 693	\$ 372
Long-term debt, classified as current	938	400
Accounts payable:		
Trade creditors	1,303	1,241
Disputed claims and customer refunds	156	157
Regulatory balancing accounts	1,002	634
Other	404	419
Interest payable	841	865
Income taxes payable	49	12
Other	1,443	1,794
<b>Total current liabilities</b>	<b>6,829</b>	<b>5,894</b>
<b>Noncurrent Liabilities</b>		
Long-term debt	11,918	12,167
Regulatory liabilities	5,343	5,088
Pension and other postretirement benefits	3,628	3,497
Asset retirement obligations	2,946	2,919
Deferred income taxes	7,484	6,939
Other	2,055	1,959
<b>Total noncurrent liabilities</b>	<b>33,374</b>	<b>32,569</b>
<b>Commitments and Contingencies (Note 10)</b>		
<b>Shareholders' Equity</b>		
Preferred stock	258	258
Common stock, \$5 par value, authorized 800,000,000 shares, 264,374,809 shares outstanding at respective dates	1,322	1,322
Additional paid-in capital	5,516	4,682
Reinvested earnings	7,472	7,291
Accumulated other comprehensive loss	(80)	(93)
<b>Total shareholders' equity</b>	<b>14,488</b>	<b>13,460</b>
<b>TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY</b>	<b>\$ 54,691</b>	<b>\$ 51,923</b>

See accompanying Notes to the Condensed Consolidated Financial Statements.

# **EXHIBIT B**

## Statement of Presently Effective Rates



# Gas RateFinder

December 2013

Volume 42-G, No.12

The *Gas RateFinder* is produced by the Pacific Gas and Electric Company Analysis and Rates Department as a quick reference to most PG&E gas rates, for both PG&E employees and customers. It does not replace tariff sheets.

This *Gas RateFinder* contains core and noncore gas price changes for the month of December 2013.

To view the current Gas RateFinder and previous editions, please visit PG&E's Internet site at: <http://www.pge.com/tariffs> (Select #17)

Questions about PG&E's rates or tariffs can be E-mailed to: [Tmail@pge.com](mailto:Tmail@pge.com), or by phone by calling 1-800-743-5000.

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  - On-System -- Schedule G-NAA.....26
  - Off-System -- Schedule G-NAAOFF.....27

[\*Rates Change Monthly]

# I - Core Gas Rates

## Residential Gas Rates

The residential gas rates below are effective December 1, 2013, through December 31, 2013.

	SCHEDULES G-1, GM, GS, GT		SCHEDULES GL-1, GML, GSL, GTL	
	BASELINE	EXCESS	BASELINE	EXCESS
Procurement Charge (per therm)	\$0.47946	\$0.47946	\$0.47946	\$0.47946
Transportation Charge (per therm)	\$0.50523	\$0.80838	\$0.50523	\$0.80838
CSI - Solar Thermal Exemption (per therm)	--	--	-\$0.00157	-\$0.00157
Care Discount (per therm)	n/a	n/a	-\$0.19662	-\$0.25725
<b>Total Residential Schedule Charge<sup>1/</sup></b>	<b>\$0.98469</b>	<b>\$1.28784</b>	<b>\$0.78650</b>	<b>\$1.02902</b>
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup> (per therm)	\$0.06551	\$0.06551	\$0.04370	\$0.04370
Minimum Transportation Charge (G-1 Only) <sup>2/</sup> (per day)	\$0.09863			
Discount (per day)				
GS & GSL only (per dwelling unit)	\$0.20900		\$0.20900	
GT & GTL only (per installed space)	\$0.48200		\$0.48200	

<sup>1/</sup>Schedule G-PPPS needs to be added to the Total Charge for bill calculation. See Schedule G-PPPS.

<sup>2/</sup>The Transportation Charge will be no less than the Minimum Transportation Charge. The Minimum Transportation Charge does not apply to submetered tenants of master-metered customers served under gas Rate Schedules GS and GT.

### Baseline Territories and Quantities (changed April 1, 2012)

WINTER (November 1 - March 31)					SUMMER (April 1 - October 31)				
TERRITORY	INDIVIDUALLY METERED		MASTER METERED (GM & GML only)		TERRITORY	INDIVIDUALLY METERED		MASTER METERED (GM & GML only)	
	Monthly	Daily	Monthly	Daily		Monthly	Daily	Monthly	Daily
P	66	2.18	32	1.06	P	14	0.46	10	0.33
Q	61	2.02	24	0.79	Q	20	0.65	18	0.59
R	55	1.82	38	1.26	R	13	0.43	11	0.36
S	58	1.92	20	0.66	S	14	0.46	10	0.33
T	54	1.79	34	1.12	T	20	0.65	18	0.59
V	54	1.79	37	1.22	V	21	0.69	17	0.56
W	51	1.69	27	0.89	W	14	0.46	9	0.29
X	61	2.02	24	0.79	X	18	0.59	11	0.36
Y	80	2.64	32	1.06	Y	25	0.82	15	0.49

To calculate bills use daily quantity (monthly provided for information purposes only).



## ***Residential Natural Gas Vehicle Rates***

The residential natural gas vehicle rates below are effective December 1, 2013, through December 31, 2013.

	SCHEDULE G1-NGV	SCHEDULE GL1-NGV
Customer Charge (per day)	\$0.41425	\$0.33140
Procurement Charge (per therm)	\$0.45751	\$0.45751
Transportation Charge (per therm)	\$0.22639	\$0.22639
CSI – Solar Thermal Exemption (per therm)	--	-\$0.00157
Care Discount	n/a	-\$0.13647
<b>Total G1-NGV or GL1-NGV Schedule Charge<sup>1/</sup></b>	<b>\$0.68390</b>	<b>\$0.54586</b>
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup> (per therm)	<b>\$0.06551</b>	<b>\$0.04370</b>

<sup>1/</sup>Schedule G-PPPS needs to be added to the Total Charge for bill calculation. See Schedule G-PPPS.

This rate schedule applies to natural gas service to Core End-Use Customers on PG&E's Transmission and/or Distribution Systems. Service on this schedule is an option to those customers for whom Schedule G-1 or GL-1 applies\*\* and is for residential use where a Natural Gas Vehicle (NGV) has been leased or purchased and a home refueling appliance (HRA) has been installed for the sole purpose of compressing natural gas for use as a motor-vehicle fuel for the personal vehicle(s) owned or leased by the customer served under this rate schedule. Compression of natural gas to the pressure required for its use as motor-vehicle fuel will be performed by the Customer's equipment at the Customer's designated premises only.

Schedule G1-NGV and GL1-NGV applies everywhere within PG&E's natural gas Service Territory. Customers are responsible for federal and state taxes applicable to fuels for vehicular use.

### **Certification**

In order to receive service under this rate schedule, customers must provide a Natural Gas Home Refueling Appliance Certification (Form No. 79-1047) to PG&E.

### **Surcharges**

Customers served under this schedule in conjunction with Schedule G-CT, or in conjunction with noncore service, are subject to a franchise fee surcharge under Schedule G-SUR for gas volumes purchased from parties other than PG&E and transported by PG&E. Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.

### **Alternate Procurement Service**

Customers may procure gas supply from a party other than PG&E by taking service on this schedule in conjunction with Schedule G-CT – Core Gas Aggregation Service. Customers who procure their own gas supply will not pay the Procurement Charge component on this rate schedule shown above and will be subject to the applicable rates specified in Schedule G-CT.

\*\*Schedule GL-1 applies to applicants who qualify for California Rates for Energy (CARE) under the eligibility and certification criteria set forth in Rules 19.1, 19.2, or 19.3.

## Core Commercial Gas Rates

Rates below are effective December 1, 2013, through December 31, 2013.

### Small Commercial: Schedule G-NR1 (Usage less than 20,800 therms per month)\*

	HIGHEST AVERAGE DAILY USAGE**				
	0 - 5.0 THERMS	5.1 - 16.0 THERMS	16.1 - 41.0 THERMS	41.1 - 123.0 THERMS	123.1 & UP THERMS
Customer Charge (per day)	\$0.27048	\$0.52106	\$0.95482	\$1.66489	\$2.14936
		PER THERM			
		SUMMER		WINTER	
		FIRST 4,000 THERMS	EXCESS THERMS	FIRST 4,000 THERMS	EXCESS THERMS
Procurement Charge (per therm)		\$0.47263	\$0.47263	\$0.47263	\$0.47263
Transportation Charge (per therm)		\$0.31629	\$0.14837	\$0.38898	\$0.18247
<b>Total G-NR1 Schedule Charge<sup>1/</sup></b>		<b>\$0.78892</b>	<b>\$0.62100</b>	<b>\$0.86161</b>	<b>\$0.65510</b>
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup> (per therm)		\$0.03878	\$0.03878	\$0.03878	\$0.03878

\*Excluding months during which usage is less than 200 therms.

\*\*Based on customer's highest Average Daily Usage (ADU) determined from among the billing periods occurring within the last twelve months, including current billing period. PG&E calculates the ADU for each billing period by dividing the total usage by the number of days in the billing period.

### Large Commercial: Schedule G-NR2 (Usage greater than 20,800 therms per month)\*

	PER DAY	PER THERM			
		SUMMER		WINTER	
		FIRST 4,000 THERMS	EXCESS THERMS	FIRST 4,000 THERMS	EXCESS THERMS
Customer Charge	\$4.95518				
Procurement Charge		\$0.44377	\$0.44377	\$0.44377	\$0.44377
Transportation Charge		\$0.31629	\$0.14837	\$0.38898	\$0.18247
<b>Total G-NR2 Schedule Charge<sup>1/</sup></b>		<b>\$0.76006</b>	<b>\$0.59214</b>	<b>\$0.83275</b>	<b>\$0.62624</b>
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup>		\$0.07137	\$0.07137	\$0.07137	\$0.07137

\*Excluding months during which usage is less than 200 therms.

<sup>1/</sup>Schedule G-PPPS needs to be added to the Total Charge for bill calculation. Prior to April 1, 2005, the transportation rate included the PPP surcharge mandated by state. Effective April 1, 2005, gas PPP surcharges are removed from gas transportation rates. See Schedule G-PPPS for details and CARE rate.

**G-NR1 and G-NR2 Seasons:**  
 Summer: April 1 through Oct. 31  
 Winter: November 1 through March 31

## Core Gas Aggregation Rates

### Core Gas Aggregation Service: Schedule G-CT

Schedule G-CT applies to transportation of natural gas for Core End-Use Customers who aggregate their gas volumes and who obtain natural gas supply service from a source other than PG&E. The provisions of Schedule G-CT apply to Core End-Use Customers and to the party who supplies them with natural gas and provides or obtains services necessary to deliver such gas to PG&E's Distribution System. Rule 23 (Tariff Book) also sets forth terms and conditions applicable to Core Gas Aggregation Service.

A group of Core End-Use Customers who aggregate their gas volumes comprise a Core Transport Group (Group). The minimum aggregate gas volume for a Group is 12,000 decatherms per year. The Customer must designate a Core Transport Agent (CTA), who is responsible for providing gas aggregation services to Customers in the Group as described in Rule 23. Aggregation of multiple loads at a single facility or aggregation of loads at multiple facilities shall not change the otherwise-applicable rate schedule for a specific facility. Customers electing service under this schedule must request such service for one hundred percent of the core load served by the meter. Schedule G-CT must be taken in conjunction with a core rate schedule.

Core volumes are eligible for service under this schedule, whether or not noncore volumes are also delivered to the same premises. However, core volumes cannot be aggregated with noncore volumes in order to meet the minimum therm requirement for noncore service. Service to core volumes associated with noncore volumes under this schedule applies to all core volumes on the noncore premises.

CTAs, on behalf of a Group, may receive service on PG&E's Backbone Transmission System by utilizing Schedules G-AFT, G-SFT, G-AA, G-NFT, or G-NAA.

#### Rates

Customers taking service under Schedule G-CT will receive and pay for service under their otherwise-applicable core rate schedule in addition to the rate shown below, except that Customers who procure their own gas supply do not pay the Procurement Charge specified on their otherwise-applicable core rate schedule.

#### Additional Charges

Pursuant to Schedule G-SUR, Customers will be subject to a franchise fee surcharge for gas volumes purchased from parties other than PG&E and transported by PG&E. Customers are also responsible for any applicable costs, taxes and/or fees incurred by PG&E in receiving gas to be delivered to such Customers.

*See Schedule G-CT for further details.*

## Natural Gas Vehicle Rates

The Schedule G-NGV1 and G-NGV2 rates shown below are effective December 1, 2013, through December 31, 2013.

### Natural Gas Service For Compression On Customer's Premises: Schedule G-NGV1 (Rates change monthly)

Schedule G-NGV1 applies to the sale of uncompressed natural gas for the sole purpose of compressing it for use as a motor-vehicle fuel. Compression of natural gas to the pressure required for its use as motor-vehicle fuel will be performed by the Customer's equipment at the Customer's designated premises only.

	PER DAY	PER THERM
Customer Charge	\$0.44121	
Procurement Charge		\$0.43412
Transportation Charge		\$0.14207
<b>Total G-NGV1 Schedule Charge</b>		<b>\$0.57619</b>
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup>		\$0.02408

*Note: The gas procurement charge and total rates generally change on the 1st day of each month. (Transportation rates do not change monthly.) See Schedule G-NGV1 for further details.*

### Compressed Natural Gas Service on PG&E's Premises: Schedule G-NGV2 (Rates change monthly)

Schedule G-NGV2 applies to the sale of compressed natural gas (CNG) at PG&E-owned natural gas fueling stations to customers who use CNG as a motor fuel.

	PER MONTH	PER THERM
Procurement Charge		\$0.43412
Transportation Charge		\$1.39658
<b>Total G-NGV2 Schedule Charge</b>		<b>\$1.83070</b>
Per Gasoline Gallon Equivalent		\$2.33597
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup>		\$0.02408

*Note: The gas procurement charge and total rates generally change on the 5th business day of each month. (Transportation rates do not change monthly.) See Schedule G-NGV2 for further details.*

<sup>1/</sup>Schedule G-PPPS needs to be added to the Total Charge for bill calculation.

## Noncore Natural Gas Service for Compression on Customers' Premises: Schedule G-NGV4

Schedule G-NGV4 applies to the transportation of natural gas to customer-owned natural gas vehicle fueling stations on PG&E's Backbone, Local Transmission and/or Distribution Systems. To qualify for service a Customer must be classified as a Noncore End-Use Customer, as defined in Rule 1. To initially qualify for noncore status, a non-residential customer must have maintained an average monthly use through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. Customers must procure gas supply from a supplier other than PG&E.

### Rates

The applicable Customer Access Charges and Distribution Level Transportation Rate below is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage.

### Customer Access Charge

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

AVERAGE MONTHLY USE (THERMS)	PER DAY
0 to 5,000 therms	\$1.93578
5,001 to 10,000 therms	\$5.76658
10,001 to 50,000 therms	\$10.73293
50,001 to 200,000 therms	\$14.08570
200,001 to 1,000,000 therms	\$20.43715
1,000,001 therms and above	\$173.35956

### Transportation Charge

A customer will pay one of the following rates for gas delivered in the current billing month.

#### Backbone-Level Rate:

Applies to Backbone Level End-Use Customers as defined in Rule 1.

#### Transmission-Level Rate:

Applies to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi).

#### Distribution-Level Rate:

Applies to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate.

<b>Backbone (per therm)</b>	\$0.01592				
<b>Transmission (per therm)</b>	\$0.04460				
<b>Distribution (per therm)</b>					
Summer	\$0.18039	\$0.13032	\$0.12009	\$0.11209	\$0.04460
Winter	\$0.22873	\$0.16114	\$0.14733	\$0.13653	\$0.04460

Summer Season: April 1 through October 31

Winter Season: November 1 through March 31

Customers on this schedule are subject to Schedule G-PPPS, a gas Public Purpose Program Surcharge, as shown below. See Schedule G-PPPS for details.

### Public Purpose Program Surcharge (per therm)

<b>DISTRIBUTION/TRANSMISSION</b>
\$0.02408

### Additional Charges

Customers may pay a franchise fee surcharge for gas volumes transported by PG&E (See Schedule G-SUR for details.) Customers are responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. See Schedule G-NGV4 for details.

## **Gas Public Purpose Program Surcharge**

The Schedule G-PPPS Surcharge rates shown below are effective January 1, 2013 through December 31, 2013.

### **Public Purpose Program Surcharge: Schedule G-PPPS**

Pursuant to Public Utility (PU) Code Sections 89-0900, this schedule applies a gas Public Purpose Program (PPP) surcharge to gas transportation volumes under the rate schedules specified below. The gas PPP surcharge is collected to fund gas energy efficiency and low-income energy efficiency programs, the California Alternate Rates for Energy (CARE) low-income assistant program, and public interest research and development. Under PU Code Section 896, certain customers are exempt from the gas PPP surcharge as described in the Exempt Customer section, below.

#### Rates

The following surcharges apply to natural gas service for eligible Core and Noncore End-Use Customers.

CUSTOMER CLASS (RATE SCHEDULE):	PER THERM (NON-CARE)	PER THERM (CARE)
Residential: (G-1, G1-NGV, GM, GS, GT, GL-1, GL1-NGV, GML, GSL, and GTL)	\$0.06551	\$0.04370
Small Commercial: (G-NR1)	\$0.03878	\$0.01697
Large Commercial: (G-NR2)	\$0.07137	\$0.04956
Natural Gas Vehicle: (G-NGV1/G-NGV2/G-NGV4)	\$0.02408	n/a
Industrial: (G-NT - Distribution)	\$0.03568	n/a
Industrial: (G-NT - Backbone/Transmission)	\$0.02990	n/a
Liquid Natural Gas (G-LNG)	\$0.02408	n/a

#### Exempt Customers

In accordance with PU Code Section 896, certain customers are exempt from Schedule G-PPPS. These include:

- a. All gas consumed by customer's served under Schedules G-EG and G-WSL;
- b. All gas consumed by Enhanced Oil Recovery (EOR) facilities;
- c. All gas consumed by customers in which the State of California is prohibited from taxing under the United States Constitution or the California Constitution, consistent with California Energy Resources Surcharge Regulations 2315 and 2316, as described in Publication No. 11 issued by the California State Board of Equalization (BOE), which include:

## Public Purpose Program Surcharge (cont'd)

1. The United States, its unincorporated agencies and instrumentalities;
2. Any incorporated agency of instrumentality of the United States wholly owned by either the United States or by a corporation wholly owned by the United States;
3. The American National Red Cross, its chapters and branches;
4. Insurance companies, including title insurance companies, subject to taxation under California Constitution, Article XIII, Section 28, or it's successor;
5. Enrolled Indians purchasing and consuming natural gas on Indian reservations; and
6. Federal Credit unions organized in accordance with the provisions of the Federal Credit Union Act.

### Exempt Customer Bill Adjustments:

PG&E will annually review its customer accounts and make appropriate bill adjustments to return any surcharge amounts received from exempt customers, plus applicable interest, within 30 days after identification of such exempt customers, unless previously refunded from the State Treasury. PG&E will inform BOE of any refunds issued to customers.

See Schedule G-PPPS for further details.

## II - Noncore Gas Rates

### Gas Franchise Fee Surcharge

The Schedule G-SUR Franchise Fee Surcharge rate shown below is effective December 1, 2013, through December 31, 2013.

#### Customer-Procured Gas Franchise Fee Surcharge: Schedule G-SUR (Rate changes monthly)

Pursuant to California State Senate Bill No. 278 (1993), Schedule G-SUR applies to all gas volumes procured by Customers from third-party entities and transported by PG&E with the following exceptions:

- a) the State of California or a political subdivision thereof;
- b) one gas utility transporting gas for end-use in its Commission-designated service area through another utility's service area;
- c) a utility transporting its own gas through its own gas transmission and distribution system for purposes of generating electricity or for use in its own operations;
- d) cogeneration Customers, for that quantity of natural gas billed under Schedule G-EG.

#### Surcharge Recovery

The surcharge will be shown on the Customer's monthly bill based on volumes procured by the Customer from a third-party gas supplier and transported by PG&E (metered usage).

#### Rates

The G-SUR surcharge changes on a monthly basis and is comprised of the following components:

	PER THERM
a. the monthly core Weighted Average Cost of Gas (WACOG), exclusive of Storage Costs, Franchise Fees and Uncollectibles, which is multiplied by	\$0.35062
b. the Franchise Fee factor* adopted in PG&E's most recent General Rate Case, which is	0.009886
<b>The Schedule G-SUR Franchise Fee Surcharge is effective December 1, 2013, through December 31, 2013.</b>	<b>\$0.00347</b>

\*Does not include Uncollectibles factor of 0.003145.

See Schedule G-SUR for further details.



## III - Gas Transportation Rates

### Gas Transportation Service to Noncore End-Use Customers: Schedule G-NT

Schedule G-NT applies to the transportation of natural gas to Noncore End-Use Customers on PG&E's Backbone, Local Transmission and/or Distribution Systems. To qualify, a Customer must be classified as a Noncore End-Use Customer, as defined in Rule 1. To initially qualify for noncore status, a non-residential customer must have maintained an average monthly use through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. Customers must procure gas supply from a supplier other than PG&E.

#### Rates

The applicable Customer Access Charges and Distribution Level Transportation Rate below is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage.

#### Customer Access Charge

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

AVERAGE MONTHLY USE (THERMS)	PER DAY
0 to 5,000 therms	\$1.93578
5,001 to 10,000 therms	\$5.76658
10,001 to 50,000 therms	\$10.73293
50,001 to 200,000 therms	\$14.08570
200,001 to 1,000,000 therms	\$20.43715
1,000,001 therms and above	\$173.35956

#### Transportation Charge

A customer will pay one of the following rates for gas delivered in the current billing month.

##### Transmission-Level Rate:

Apply to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi).

##### Distribution-Level Rate:

Apply to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate.

<b>Backbone</b> (per therm)	\$0.01592				
<b>Transmission</b> (per therm)	\$0.05087				
<b>Distribution</b> (per therm)					
Summer	\$0.18039	\$0.13032	\$0.12009	\$0.11209	\$0.05087
Winter	\$0.22873	\$0.16114	\$0.14733	\$0.13653	\$0.05087

Summer Season: April 1 through October 31

Winter Season: November 1 through March 31

Customers on this schedule are subject to Schedule G-PPPS, a gas Public Purpose Program Surcharge, as shown below. See Schedule G-PPPS for details.

#### Public Purpose Program Surcharge (per therm)

BACKBONE/TRANSMISSION	DISTRIBUTION
\$0.02990	\$0.03568

#### Additional Charges

Customers may pay a franchise fee surcharge for gas volumes transported by PG&E (See Schedule G-SUR for details.) Customers are responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. See Schedule G-NT for further details.

## Gas Transportation Service to Electric Generation: Schedule G-EG

Schedule G-EG applies to the transportation of natural gas used in: (a) electric generation plants served directly from PG&E gas facilities that have a maximum operation pressure greater than sixty pounds per square inch (60 psi); (b) all Cogeneration facilities that meet the efficiency requirements specified in the California Public Utilities Code Section 216.6; and (c) solar electric generation plants, defined herein.

This schedule does not apply to gas transported to non-electric generation loads. Customers on Schedule G-EG with generating capacity 500 kilowatts or larger, or with gas usage in excess of 250,000 therms per year must procure gas supply from a third-party gas supplier, not from a Core Procurement Group.

Certain noncore customers served under this rate schedule may be restricted from converting to a core rate schedule. See Rule 12 (in Tariff Book) for details on core and noncore reclassification.

### Rates

The following charges apply to this schedule. They do not include charges for service on PG&E's Backbone Transmission System.

### Customer Access Charge

The applicable Per-Day Customer Access Charges is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage. Customers taking service under this schedule who also receive service under other noncore rate schedules at the same premises will be charged a single Customer Access Charge under this schedule.

AVERAGE MONTHLY USE (THERMS)	PER DAY
0 to 5,000 therms	\$1.93578
5,001 to 10,000 therms	\$5.76658
10,001 to 50,000 therms	\$10.73293
50,001 to 200,000 therms	\$14.08570
200,001 to 1,000,000 therms	\$20.43715
1,000,001 therms and above	\$173.35956

### Transportation Charge

	BACKBONE	ALL OTHER CUSTOMERS
Transportation Charge (per therm)	\$0.01566	\$0.04434

Customers may be required to pay a franchise fee surcharge for gas volumes transported by PG&E. (See Schedule G-SUR for details).

### Additional Charges

Customers are responsible for any other applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of gas supplied from a source other than PG&E from intra- or interstate sources.

See Schedule G-EG for further details.

## **Gas Transportation to Wholesale/Resale Customers and Gas Balancing Service**

### **Gas Transportation Service to Wholesale/Resale Customers: Schedule G-WSL**

Schedule G-WSL applies to the transportation of natural gas for resale. Schedule G-WSL is available to the Customers listed below, and any new wholesale Customer. Customers must procure gas supply from a supplier other than PG&E.

#### Rates

Customers pay a Customer Access Charge and a Transportation Charge.

	PALO ALTO	COALINGA	WEST COAST GAS- MATHER		ISLAND ENERGY	ALPINE NATURAL GAS	WEST COAST GAS- CASTLE
<b>Customer Access Charge</b> (per day)	\$151.77205	\$45.51945	\$24.16438		\$30.84132	\$10.29238	\$26.44208
<b>Transportation Charge</b> (per therm)	Trans. \$0.03844	Trans. \$0.03844	Trans. \$0.03844	Dist. \$0.17242	Trans. \$0.03844	Trans. \$0.03844	Dist. \$0.13962

Existing Wholesale Customers will have a one-time option prior to June 1, 2011, to subscribe, on behalf of their core Customers, for firm capacity on the Redwood to on-system and Baja to on-system paths as specified below. Capacity will be offered only for the core portion of the Customer's load. See Rate Schedule G-WSL for further details.

CUSTOMER	REDWOOD (MDTH)	BAJA - ANNUAL (MDTH)	BAJA - SEASONAL (MDTH)
Alpine	0.098	0.056	0.052
Coalinga	0.552	0.316	0.291
Island Energy	0.064	0.037	0.034
Palo Alto	5.898	3.372	3.110
West Coast Gas (Castle)	0.051	0.029	0.027
West Coast Gas (Mather)	0.171	0.098	0.090

#### Additional Charges

Customers are responsible for any other applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-WSL for further details.

### **Gas Balancing Service for Intrastate Transportation Customers: Schedule G-BAL**

Under Schedule G-BAL, PG&E will calculate, maintain and carry imbalances; provide incentives for Customers to avoid and minimize imbalances, facilitate elimination of imbalances; and cash out imbalances. Schedule G-BAL applies to PG&E's Core Procurement Department for transactions on behalf of PG&E's core procurement Customers, and to all Customers taking service under Schedules G-CT (or other core rate schedule(s) where procurement service is provided by a third party), to Schedules G-NT, G-EG, G-NGV4, G-WSL, G-AFT, G-SFT, G-NFT, G-AA, G-NAA, G-AFTOFF, G-AAOFF, G-NFTOFF, G-NAAOFF, G-PARK, and G-LEND.

See Schedule G-BAL for further details.

## ***Firm Transportation On-System Rates***

### **Annual Firm Transportation On-System: Schedule G-AFT**

Schedule G-AFT applies to firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under G-AFT is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

**Receipt Point(s) available for service on Schedule G-AFT are as follows:**

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Fremont Peak, Essex, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities, or a third-party's storage facilities located in PG&E's service territory

#### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

#### Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, as specified in the Customer's Service Agreement.

#### Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH	RESERVATION RATE (PER DECATHERM PER MONTH)	
	MFV Rates	SFV Rates
Redwood to On-System	\$5.2084	\$7.9034
Redwood to On-System (Core Procurement Groups only)	\$4.4923	\$6.3001
Baja to On-System	\$5.8953	\$8.9457
Baja to On-System ( Core Procurement Groups only)	\$5.2276	\$7.3313
Silverado to On-System (including Core Procurement Groups)	\$3.1425	\$4.4150
Mission to On-System (including Core Procurement Groups)	\$3.1425	\$4.4150

## Annual Firm Transportation On-System: Schedule G-AFT (cont'd)

### Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

PATH	USAGE RATE (PER DECATHERM)	
	MFV Rates	SFV Rates
Redwood to On-System	\$0.0965	\$0.0079
Redwood to On-System (Core Procurement Groups only)	\$0.0685	\$0.0091
Baja to On-System	\$0.1090	\$0.0087
Baja to On-System ( Core Procurement Groups only)	\$0.0794	\$0.0102
Silverado to On-System (including Core Procurement Groups)	\$0.0495	\$0.0077
Mission to On-System (including Core Procurement Groups)	\$0.0495	\$0.0077
Mission to On-System Storage Withdrawals (Conversion option from Firm On-System Redwood or Baja Path only)	\$0.0000	\$0.0000

### Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

*See Schedule G-AFT for further details.*

## ***Firm Transportation Off-System Rates***

### **Annual Firm Transportation Off-System: Schedule G-AFTOFF**

Schedule G-AFTOFF applies to firm gas transportation service on PG&E's Backbone Transmission System to the Off-System Delivery Points. Schedule G-AFTOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AFTOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### **Firm Off-System Delivery Points**

Kern River Station to Southern California Gas Company  
Fremont Peak to Kern River Gas Transmission

#### **Backhaul Off-System Points**

All off-system interconnection points are available as backhaul delivery points under this schedule if the upstream pipeline accepts backhaul nominations. Backhaul service is limited to the quantities of gas being delivered from the upstream pipeline.

#### **Alternative Delivery Points**

If the Customer elects the Modified Fixed Variable (MFV) rate structure under Schedule G-AFTOFF, the Delivery Point under this schedule shall be limited to a Firm Off-System Delivery Point. If the Customer elects the Straight Fixed Variable (SFV) rate structure under G-AFTOFF, the Customer may specify an On-System Delivery Point within the transmission path contracted by Customer as an alternate delivery point.

#### **Rates**

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will be specified in the Customer's Service Agreement.

## Annual Firm Transportation Off-System: Schedule G-AFTOFF (cont'd)

### Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH	RESERVATION RATE (PER DECATHERM PER MONTH)	
	MFV Rates	SFV Rates
Redwood to Off-System	\$5.2084	\$7.9034
Baja to Off-System	\$5.8953	\$8.9457
Silverado to Off-System	\$5.2084	\$7.9034
Mission to Off-System	\$5.2084	\$7.9034

### Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

PATH	USAGE RATE (PER DECATHERM)	
	MFV RATES	SFV RATES
Redwood to Off-System	\$0.0965	\$0.0079
Baja to Off-System	\$0.1090	\$0.0087
Silverado to Off-System	\$0.0965	\$0.0079
Mission to Off-System	\$0.0965	\$0.0079

### Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

*See Schedule G-AFTOFF for further details.*

## Seasonal Firm Transportation On-System Rates

### Seasonal Firm Transportation On-System: Schedule G-SFT

Schedule G-SFT applies to the seasonal firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-SFT is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-SFT are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On- System Delivery Point.

#### Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will be specified in the Customer's Service Agreement.

#### Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH	RESERVATION RATE (PER DECATHERM PER MONTH)	
	MFV RATES	SFV RATES
Redwood to On-System	\$6.2501	\$9.4840
Baja to On-System	\$7.0744	\$10.7348
Baja to On-System (Core Procurement Groups only)	\$6.2731	\$8.7976
Silverado to On-System	\$3.7710	\$5.2980
Mission to On-System	\$3.7710	\$5.2980



## Seasonal Firm Transportation On-System: Schedule G-SFT (cont'd)

### Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

PATH	USAGE RATE (PER DECATHERM)	
	MFV RATES	SFV RATES
Redwood to On-System	\$0.1159	\$0.0095
Baja to On-System	\$0.1308	\$0.0104
Baja to On-System (Core Procurement Groups only)	\$0.0952	\$0.0122
Silverado to On-System	\$0.0594	\$0.0092
Mission to On-System	\$0.0594	\$0.0092

### Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

For purposes of this rate schedule there are two (2) seasons per year, Winter and Summer. The Winter season extends for five (5) months, beginning November 1 and ending April 31. The Summer season extends for seven (7) months, beginning April 1 and ending October 31.

*See Schedule G-SFT for further details.*

## As-Available Transportation On-System Rates

### As-Available Transportation On-System: Schedule G-AA

Schedule G-AA applies to As-available gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-AA is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

**Receipt Point(s) available for service on Schedule G-AA are as follows:**

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On- System Delivery Point.

#### Rates

The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

#### Usage Charge

PATH	USAGE RATE (PER DECATHERM)
Redwood to On-System	\$0.3213
Baja to On-System	\$0.3633
Silverado to On-System	\$0.1834
Mission to On-System	\$0.0000

#### Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

*See Schedule G-AA for further details.*

## ***As-Available Transportation Off-System Rates***

### **As-Available Transportation Off-System: Schedule G-AAOFF**

Schedule G-AAOFF applies to As-available gas transportation service on PG&E's Backbone Transmission System to Off-System Delivery Point(s) only. Schedule G-AAOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AAOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Fremont Peak, Essex, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### **Delivery Point(s)**

Any Delivery Point(s) to which gas is transported under this rate schedule must be an Off-System Delivery Point.

#### **Rates**

The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

#### **Usage Charge**

PATH	USAGE RATE (PER DECATHERM)
Redwood to Off-System	\$0.3213
Baja to Off-System	\$0.3633
Silverado to Off-System	\$0.3213
Mission to Off-System	\$0.3213
Mission to Off-System Storage Withdrawals	\$0.0000

#### **Additional Charges**

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

*See Schedule G-AAOFF for further details.*

## Negotiated Firm Transportation On-System Rates

### Negotiated Firm Transportation On-System: Schedule G-NFT

Schedule G-NFT applies to the firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only, at negotiated rates. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or, a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-NFT is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-NFT are as follows:

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

#### Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NFT will be capped at 120 percent of the tariffed rate under Schedule G-AFT for a particular path, as follows: the negotiated rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor, shall be no greater than 120 percent of the Schedule G-AFT tariffed rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor under the Modified Fixed Variable (MFV) rate structure.

At PG&E's sole option, firm On-System capacity may be available under Schedule G-NFT at less than the rates under Schedule G-AFT. At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted.

The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

## Negotiated Firm Transportation Off-System: Schedule G-NFTOFF (cont'd)

To transport storage withdrawals On-System, Customers may convert all or part of a Firm On-System Redwood or Firm On-System Baja Exhibit to a Firm On-System Mission Exhibit at any time prior to 60 minutes before the close of the Timely Nomination Cycle, as set forth in Gas Rule 21. The negotiated transmission rate for this Mission Path service shall, unless otherwise agreed to, be zero. However, the full monthly demand charge is still applicable. Conversions of Firm On-System Baja Exhibits are limited to the amount of unsold Firm Redwood capacity available at the time of the requested conversion. Baja Exhibit conversions may be requested on a monthly basis, no more than five days prior to the end of the month, for a maximum term of one month. Redwood Exhibit conversions have no minimum term limit. See Rate Schedule G-NFT for further details.

Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

*See Schedule G-NFT for further details.*

## ***Negotiated Firm Transportation Off-System Rates***

### **Negotiated Firm Transportation Off-System: Schedule G-NFTOFF**

Schedule G-NFTOFF applies to firm gas transportation service on PG&E's Backbone Transmission System to the Off-System Delivery Points at negotiated rates. Service under Schedule G-NFTOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-NFTOFF are as follows:

<b>PATH</b>	<b>RECEIPT POINT(S)</b>
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### **Firm Off-System Delivery Points**

Kern River Station to Southern California Gas Company  
Fremont Peak to Kern River Gas Transmission

#### **Backhaul Off-System Points**

All off-system interconnection points are available as backhaul delivery points under this schedule if the upstream pipeline accepts backhaul nominations. Backhaul service is limited to the quantities of gas being delivered from the upstream pipeline.

#### **Alternative Delivery Points**

The Delivery Point to which gas is transported under this rate schedule shall be a Firm Off-System Delivery Point, unless the Customer elects both the Straight Fixed Variable (SFV) rate structure and the maximum allowable rate under G-NFTOFF. If the above conditions are met, the Customer may specify an On-System Delivery Point within the transmission path contracted by Customer as an alternative delivery point.

#### **Rates**

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NFTOFF will be capped at 120 percent of the Schedule G-AFTOFF tariffed rate for a particular path, as follows: the negotiated rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor, shall be no greater than 120 percent of the Schedule G-AFTOFF tariffed rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor under the Modified Fixed Variable (MFV) rate structure.

## Negotiated Firm Transportation Off-System: Schedule G-NFTOFF (cont'd)

At PG&E's sole option, firm Off-System capacity may be available on G-NFTOFF at less than the rates in Schedule G-AFTOFF. At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted.

The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

*See Schedule G-NFTOFF for further details.*

## ***Negotiated As-Available Transportation On-System Rates***

### **Negotiated As-Available Transportation On-System: Schedule G-NAA**

Schedule G-NAA applies to As-available gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only, at negotiated rates. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or, a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for the further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-NAA is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

**Receipt Point(s) available for service on Schedule G-NAA are as follows:**

PATH	RECEIPT POINT(S)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### **Delivery Point(s)**

Any Delivery Point to which gas is transported under this rate schedule must be an On-System Delivery Point.

#### **Rates**

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NAA will be capped at 120 percent of the tariffed rate under Schedule G-AA for a particular path. At PG&E's sole option, As-available On-System capacity may be available under Schedule G-NAA at less than the rates under Schedule G-AA.

At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted. The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

*See Schedule G-NAA for further details.*



## ***Negotiated As-Available Transportation Off-System Rates***

### **Negotiated As-Available Transportation Off-System: Schedule G-NAAOFF**

Schedule G-NAAOFF applies to As-available gas transportation service on PG&E's Backbone Transmission System to Off-System Delivery Point(s), at negotiated rates. Schedule G-NAAOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

**Receipt Point(s) available for service on Schedule G-NAAOFF are as follows:**

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

#### **Delivery Point(s)**

Any Delivery Point to which gas is transported under this rate schedule must be an Off-System Delivery Point.

#### **Rates**

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under G-NAAOFF will be capped at 120 percent of the tariffed rate under Schedule G-AAOFF for a particular path. At PG&E's sole option, as-available off-system capacity may be available hereunder at less than the rates under Schedule G-AAOFF.

At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted. The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

*See Schedule G-NAAOFF for further details.*

# **EXHIBIT C**

## Statement of Proposed Changes

**PACIFIC GAS AND ELECTRIC COMPANY**  
**ILLUSTRATIVE END-USE CLASS AVERAGE RATES**  
**(\$/DTH)(a)**

Line No.	Customer Class	Present Rates(b) 1/1/2014	Proposed Rates with 2015 GT&S	\$ Change(c)	% Change
1	<u>Core Retail Bundled Service(d)</u>				
2	Residential Non-CARE(e)	12.215	13.752	1.537	12.6%
3	Small Commercial Non-CARE(e)	9.372	10.868	1.496	16.0%
4	Large Commercial	7.296	8.710	1.414	19.4%
5	Uncompressed Core NGV	6.408	7.817	1.408	22.0%
6	Compressed Core NGV	18.941	20.350	1.408	7.4%
7	<u>Core Retail Transport Only(f)</u>				
8	Residential Non-CARE(e)	6.951	8.191	1.240	17.8%
9	Small Commercial Non-CARE(e)	4.310	5.550	1.240	28.8%
10	Large Commercial	2.626	3.865	1.240	47.2%
11	Uncompressed Core NGV	1.731	2.970	1.240	71.6%
12	Compressed Core NGV	14.264	15.503	1.240	8.7%
13	<u>Noncore Retail Transportation Only(f)</u>				
14	Industrial – Distribution	1.889	2.394	0.511	27.1%
15	Industrial – Transmission	0.868	1.371	0.503	57.9%
16	Industrial – Backbone	0.477	0.432	(0.046)	(9.6)%
17	Uncompressed Noncore NGV – Distribution	1.775	2.278	0.511	28.9%
18	Uncompressed Noncore NGV – Transmission	0.747	1.250	0.503	67.3%
19	Electric Generation – Distribution/Transmission	0.496	1.003	0.506	102.1%
20	Electric Generation – Backbone	0.162	0.123	(0.038)	(23.7)%
21	<u>Wholesale Transportation Only(f)</u>				
22	Alpine Natural Gas	0.485	0.973	0.488	100.7%
23	Coalinga	0.493	0.977	0.484	98.0%
24	Island Energy	0.685	1.099	0.414	60.4%
25	Palo Alto	0.444	0.947	0.503	113.3%
26	West Coast Gas – Castle	1.592	2.036	0.444	27.9%
27	West Coast Gas – Mather D	1.861	2.327	0.466	25.0%
28	West Coast Gas – Mather T	0.522	0.988	0.466	89.3%

- (a) Rates are class average rates. Actual transportation rates will vary depending on the customer's load factor and seasonal usage.
- (b) 2014 rates are based on PG&E's 2013 April Transportation Rate Change Filing (Advice Letter 3374-G), the 2014 GT&S Rate Components filed in Advice Letter 3360-G, and the PSEP Update rates filed in A.13-10-017
- (c) Dollar differences are due to rounding.
- (d) PG&E's bundled gas service is available to core customers only. Intrastate backbone transmission and storage costs addressed in this proceeding, are included in end use rates paid by bundled core customers. Bundled service also includes a procurement cost for gas purchases, shrink age, transportation on Canadian and Interstate pipelines, core brokerage, and franchise fees and uncollectibles expense. The illustrative annual average rates for these elements are based on the illustrative revenue requirements shown on PG&E's Preliminary Statement Part C2, last updated with Advice Letter 3374-G. Core bundled rates also includes the cost of transportation and delivery of gas from the citygate to the customer's burnertip, including local transmission, distribution, customer access, public purpose, and mandated programs and other charges.
- (e) CARE customers receive a 20-percent discount on transportation and procurement and do not pay the CARE-related portions of the Public Purpose Program Surcharge rate and the California Solar Initiative (CSI) – Solar Thermal Program.
- (f) PG&E's transportation-only gas service is for core and noncore customers. Transportation-only service begins at PG&E's citygate and includes the applicable costs of gas transportation and delivery on PG&E's local transmission, including distribution, customer access, public purpose programs and customer class charges. Transportation-only rates exclude backbone transmission and storage costs.

## **EXHIBIT D**

### Results of Operations at Proposed Rates

## Exhibit D

Pacific Gas and Electric Company  
 2015 Gas Transmission and Storage Case (2015 GT&S) (Final)  
 Results of Operations at Proposed Rates  
 Total Gas Transmission Base Revenue Requirement Request - includes PSEP Update  
 (Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2016		Attrition Year 2017		Line No.
		2015	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
<b>REVENUE:</b>							
1	Base Revenue Requirement	1,286,329	61,039	1,347,368	167,574	1,514,942	1
2	Plus Other Operating Revenue	2,871	-	2,871	-	2,871	2
3	Total Operating Revenue	1,289,200	61,039	1,350,240	167,574	1,517,813	3
<b>OPERATING EXPENSES:</b>							
4	Energy Costs	-	-	-	-	-	4
5	Gathering	1,919	50	1,969	51	2,020	5
6	Storage	18,867	488	19,354	550	19,904	6
7	Transmission	582,904	24,968	607,872	57,070	664,941	7
8	Distribution	346	9	355	9	364	8
9	Customer Accounts	3,483	102	3,585	105	3,690	9
10	Uncollectibles	4,709	227	4,936	622	5,558	10
11	Customer Services	5,955	175	6,130	180	6,310	11
12	Administrative and General	70,243	2,404	72,647	2,522	75,170	12
13	Franchise Requirements	12,137	572	12,710	1,572	14,282	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	-	-	-	-	-	17
18	Subtotal Expenses:	700,563	28,996	729,558	62,680	792,239	18
<b>TAXES:</b>							
19	Superfund	-	-	-	-	-	19
20	Property	37,577	5,430	43,006	4,817	47,823	20
21	Payroll	12,333	366	12,699	377	13,077	21
22	Business	67	-	67	-	67	22
23	Other	162	-	162	-	162	23
24	State Corporation Franchise	4,477	(540)	3,937	4,315	8,252	24
25	Federal Income	96,141	(10,785)	85,356	23,648	109,004	25
26	Total Taxes	150,756	(5,529)	145,227	33,157	178,384	26
27	Depreciation	151,345	18,708	170,053	21,513	191,566	27
28	Fossil Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,002,664	42,174	1,044,838	117,351	1,162,189	30
31	Net for Return	286,536	18,865	305,401	50,223	355,624	31
32	Rate Base	3,555,612	234,107	3,789,720	623,246	4,412,965	32
<b>RATE OF RETURN:</b>							
33	On Rate Base	8.06%	8.06%	8.06%	8.06%	8.06%	33
34	On Equity	10.40%	10.40%	10.40%	10.40%	10.40%	34

## Exhibit D

Pacific Gas and Electric Company  
 2015 Gas Transmission and Storage Case (2015 GT&S) (Final)  
 Results of Operations at Present Rates  
 Total Gas Transmission Base Revenue Requirement Request - includes PSEP Update  
 (Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year		Attrition Year		Line No.
		2015	2016	Total	2017	Total	
		(A)	(B)	(C)	(D)	(E)	
<b>REVENUE:</b>							
1	Base Revenue Requirement	649,142	-	649,142	-	649,142	1
2	Plus Other Operating Revenue	2,698	-	2,698	-	2,698	2
3	Total Operating Revenue	651,840	-	651,840	-	651,840	3
<b>OPERATING EXPENSES:</b>							
4	Energy Costs	-	-	-	-	-	4
5	Gathering	1,919	50	1,969	51	2,020	5
6	Storage	18,867	488	19,354	550	19,904	6
7	Transmission	582,904	24,968	607,872	57,070	664,941	7
8	Distribution	346	9	355	9	364	8
9	Customer Accounts	3,483	102	3,585	105	3,690	9
10	Uncollectibles	2,411	-	2,411	-	2,411	10
11	Customer Services	5,955	175	6,130	180	6,310	11
12	Administrative and General	70,243	2,404	72,647	2,522	75,170	12
13	Franchise Requirements	6,120	-	6,120	-	6,120	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	-	-	-	-	-	17
18	Subtotal Expenses:	692,247	28,196	720,443	60,486	780,929	18
<b>TAXES:</b>							
19	Superfund	-	-	-	-	-	19
20	Property	37,577	3,940	41,517	4,982	46,499	20
21	Payroll	12,333	366	12,699	377	13,077	21
22	Business	67	-	67	-	67	22
23	Other	162	-	162	-	162	23
24	State Corporation Franchise	(51,131)	(6,043)	(57,174)	(10,579)	(67,754)	24
25	Federal Income	(124,025)	(11,885)	(135,910)	(32,367)	(168,277)	25
26	Total Taxes	(125,017)	(13,622)	(138,639)	(37,587)	(176,226)	26
27	Depreciation	151,345	18,708	170,053	21,513	191,566	27
28	Fossil Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	718,575	33,282	751,857	44,413	796,270	30
31	Net for Return	(66,735)	(33,282)	(100,017)	(44,413)	(144,430)	31
32	Rate Base	3,555,612	234,107	3,789,720	623,246	4,412,965	32
<b>RATE OF RETURN:</b>							
33	On Rate Base	-1.88%	-14.22%	-2.64%	-7.13%	-3.27%	33
34	On Equity	-8.71%	-32.44%	-10.17%	-18.80%	-11.39%	34

# **EXHIBIT E**

## Service to Cities and Counties

SERVICE OF NOTICE OF APPLICATION

In accordance with Rule 3.2(b), Applicant will mail a notice to the following, stating in general terms its proposed change in rates.

State of California

To the Attorney General and the Department of General Services.

State of California  
Office of Attorney General  
1300 I St Ste 1101  
Sacramento, CA 95814

and

Department of General Services  
Office of Buildings & Grounds  
505 Van Ness Avenue, Room 2012  
San Francisco, CA 94102

Counties

To the County Counsel or District Attorney and the County Clerk in the following counties:

Alameda	Mariposa	Santa Barbara
Alpine	Mendocino	Santa Clara
Amador	Merced	Santa Cruz
Butte	Modoc	Shasta
Calaveras	Monterey	Sierra
Colusa	Napa	Siskiyou
Contra Costa	Nevada	Solano
El Dorado	Placer	Sonoma
Fresno	Plumas	Stanislaus
Glenn	Sacramento	Sutter
Humboldt	San Benito	Tehama
Kern	San Bernardino	Trinity
Kings	San Francisco	Tulare
Lake	San Joaquin	Tuolumne
Lassen	San Luis Obispo	Yolo
Madera	San Mateo	Yuba
Marin		



Municipal Corporations

To the City Attorney and the City Clerk of the following municipal corporations:

Alameda	Concord	Healdsburg
Albany	Corcoran	Hercules
Amador City	Corning	Hillsborough
American Canyon	Corte Madera	Hollister
Anderson	Cotati	Hughson
Angels	Cupertino	Huron
Antioch	Daly City	Ione
Arcata	Danville	Isleton
Arroyo Grande	Davis	Jackson
Arvin	Del Rey Oakes	Kerman
Atascadero	Dinuba	King City
Atherton	Dixon	Kingsburg
Atwater	Dos Palos	Lafayette
Auburn	Dublin	Lakeport
Avenal	East Palo Alto	Larkspur
Bakersfield	El Cerrito	Lathrop
Barstow	Elk Grove	Lemoore
Belmont	Emeryville	Lincoln
Belvedere	Escalon	Live Oak
Benicia	Eureka	Livermore
Berkeley	Fairfax	Livingston
Biggs	Fairfield	Lodi
Blue Lake	Ferndale	Lompoc
Brentwood	Firebaugh	Loomis
Brisbane	Folsom	Los Altos
Buellton	Fort Bragg	Los Altos Hills
Burlingame	Fortuna	Los Banos
Calistoga	Foster City	Los Gatos
Campbell	Fowler	Madera
Capitola	Fremont	Manteca
Carmel	Fresno	Maricopa
Ceres	Galt	Marina
Chico	Gilroy	Martinez
Chowchilla	Gonzales	Marysville
Citrus Heights	Grass Valley	McFarland
Clayton	Greenfield	Mendota
Clearlake	Gridley	Menlo Park
Cloverdale	Grover Beach	Merced
Clovis	Guadalupe	Mill Valley
Coalinga	Gustine	Millbrae
Colfax	Half Moon Bay	Milpitas
Colma	Hanford	Modesto
Colusa	Hayward	Monte Sereno

Monterey  
Moraga  
Morgan Hill  
Morro Bay  
Mountain View  
Napa  
Newark  
Nevada City  
Newman  
Novato  
Oakdale  
Oakland  
Oakley  
Orange Cove  
Orinda  
Orland  
Oroville  
Pacific Grove  
Pacifica  
Palo Alto  
Paradise  
Parlier  
Paso Robles  
Patterson  
Petaluma  
Piedmont  
Pinole  
Pismo Beach  
Pittsburg  
Placerville  
Pleasant Hill  
Pleasanton  
Plymouth  
Point Arena  
Portola  
Portola Valley  
Rancho Cordova  
Red Bluff  
Redding  
Redwood City  
Reedley  
Richmond  
Ridgecrest  
Rio Dell  
Rio Vista  
Ripon  
Riverbank  
Rocklin

Rohnert Park  
Roseville  
Ross  
Sacramento  
Saint Helena  
Salinas  
San Anselmo  
San Bruno  
San Carlos  
San Francisco  
San Joaquin  
San Jose  
San Juan  
Bautista  
San Leandro  
San Luis Obispo  
San Mateo  
San Pablo  
San Rafael  
San Ramon  
Sand City  
Sanger  
Santa Clara  
Santa Cruz  
Santa Maria  
Santa Rosa  
Saratoga  
Sausalito  
Scotts Valley  
Seaside  
Sebastopol  
Selma  
Shafter  
Shasta Lake  
Soledad  
Solvang  
Sonoma  
Sonora

South  
San Francisco  
Stockton  
Suisun City  
Sunnyvale  
Sutter Creek  
Taft  
Tehama  
Tiburon  
Tracy  
Trinidad  
Turlock  
Ukiah  
Union City  
Vacaville  
Vallejo  
Victorville  
Walnut Creek  
Wasco  
Waterford  
Watsonville  
West Sacramento  
Wheatland  
Williams  
Willits  
Willows  
Windsor  
Winters  
Woodland  
Woodside  
Yountville  
Yuba City

# **EXHIBIT F**

Service List to Application 09-09-013

\*\*\*\*\* SERVICE LIST \*\*\*\*\*

Last Updated on 05-DEC-2013 by: JVG

A0909013 LIST

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# **EXHIBIT G**

Service List to Rulemaking 11-02-019



California Public  
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## CALIFORNIA PUBLIC UTILITIES COMMISSION

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