ALJ/jn

ORIGINAL

9

Decision 83 12 049 DEC 20 1983

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric Company for authority to adjust its electric rates effective August 1, 1983.	Application 83-04-19 (Filed April 7, 1983)

(See Decision 83-08-057 for appearances.)

OPINION ON PETITIONS FOR MODIFICATION OF DECISION 83-08-057

Decision (D.) 83-08-057 issued August 17, 1983 in this proceeding adjusted Pacific Gas & Electric Company's (PG&E) electric rates reflecting test-year sales and fuel costs, and related operating expenses.

Toward Utility Rate Normalization (TURN) a party to this proceeding filed on September 1983, a Petition for Modification of D.83-08-057 seeking the following:[1]

1. A review of the Central Valley Project (CVP) loads included in the test-year purchased power adjustment, and an addition of 366 million kilowatt hours (gwh) of purchased power to the test-year fuel mix.

2. Review of the staff adjustment of $27.9 million for certain capacity payments in dispute by PG&E and CVP.

[1] By D.83-11-063 issued November 22, 1983 in this proceeding, we denied TURN's request to modify D.83-08-057 with respect to our treatment of PG&E's contract for purchase of low-sulphur fuel oil from Chevron USA, Inc. (Chevron), and we corrected seemingly ambiguous language with respect to the Chevron contract.

PG&E, on September 15, 1983, filed its Application for Rehearing, Reconsideration and Modification of D.83-08-057.[2]

PG&E requests the following:

1. A change in the volume of oil in inventory.
2. A change in the fossil plant heat rate.
3. A more detailed estimate of AER elements included in the decision.

I. PURCHASED POWER ADJUSTMENT

On November 9, 1983, after informal discussions with our staff and PG&E staff members, TURN filed an amendment to its petition to seek a lesser adjustment to test-year purchased power quantities. TURN states that the PG&E work papers, which were relied upon by all parties in the original hearing, contained an arithmatic error in the data for December 1983. The amount of the error was 231 gWh. TURN, accordingly, reduced the size of its proposed adjustment to 135 gWh. PG&E, in its response, states that it does not oppose TURN's request to increase the test-year purchased power forecast by 135 gWh. While staff filed no formal response, it has reviewed the PG&E work papers upon which it based its estimates, and has filed no objection to TURN's request. From our review of pleadings and exhibits introduced previously, it is now clear that (1) CVP's pumping loads of its Tracy plant were already included in the work papers, and no further staff adjustments for these loads should have been made, and, (2) that errors existed in the basic data from which both PG&E and our staff derived their estimates. TURN's proposed adjustment is reasonable.

---

[2] By D.83-11-090 issued November 22, 1983, we denied the portion of PG&E's pleading seeking rehearing concerning the issue of ratemaking treatment for losses from sales of excess fuel oil. That decision indicated that the issues upon which PG&E merely seeks modification or reconsideration would be dealt with by subsequent order together with issues raised by TURN in its Petition for Modification.

TURN states in its amended petition that Table 1 (page 31) of D.83-08-057 should be altered by the addition of 135 gWh of additional 1984 CVP northwest purchases and that corresponding changes are required in Table 1 (Purchased Power Forecast), Table 2 (Adopted Resource Mix Estimate), Table 3 (Energy Cost Adjustment Clause Calculation of Change in Revenue Requirement) and Table 6 (Annual Energy Rate Change in Revenue Requirements). The revised tables are set forth later.

The present AER rate is .313 cents per kWh; the revised AER rate is .312 cents per kWh after adjustments discussed above. The adjustment of 39,000 barrels to oil inventory utilized for developing revenue requirements (infra) does not change the AER rate from .312 cents kWh.

Implementation

TURN suggests two alternative methods for implementation should we desire to adopt the indicated reduction in the AER rate. One approach would be to decrease the AER and increase ECAC rates by equal amounts (.001 cents), producing no net rate change. Any ECAC overcollection that results would accrue in the balancing account until the next ECAC proceeding.[3] The second alternative is to make changes in ECAC and AER rates to reflect the revised revenue requirement.

PG&E does not oppose TURN's amended request to adjust the AER rate to reflect an increase in the purchased power estimate of 135 gWh. PG&E states that if we choose the second alternative, the adjustment should occur when rates are changed in its current general rate proceeding (A.82-12-48). By synchronizing the AER/ECAC rate changes with the general rate case change, the Commission assertedly would avoid an unnecessary proliferation of rate changes.

---

[3] By letter dated November 22, 1982, PG&E notified the Commission and all parties in A.82-04-19 that under D.83-11-019, changes in annual ECAC revenues have not exceeded the 5% of total annual electric revenues that would trigger a December 1, 1983 ECAC filing and, therefore PG&E will not file an ECAC application on December 1. The next ECAC filing will be on April 7, 1984 for rates effective August 1, 1984.

We will adopt the second alternative and will make the rate changes effective concurrently with the rate changes adopted in A.82-12-48.

II. STAFF ACCOUNTING ADJUSTMENT

At page 23 of D.83-08-057, we discussed and adopted staff's proposed accounting adjustment of $27.9 million for certain capacity payments subject to dispute between PG&E and CVP (This issue is unrelated to the CVP purchased power matter addressed above). In its opening brief in the case, TURN argued that this adjustment should be increased by an additional $9 million to correct the balancing account for the six months subsequent to January 1983 which staff did not audit because it was beyond the review period. In its reply, PG&E pointed out that such a correction would only affect the recorded months of February, March and April 1983, for a total further adjustment of $4.5 million.

TURN concurred with PG&E's amended figure. D.83-08-057, however, ignored this additional amount and adopted staff's balancing account estimate of $438,305,000. TURN states that since PG&E has agreed to the further adjustment of $4.5 million, that amount should be added to the overcollection calculated by staff. The revised figure would be $442.805,000, resulting in a decrease in the ECAC revenue requirement of $4.5 million plus franchise and uncollectibles. Staff has filed no objection to this adjustment.

Since there is no dispute over this item, our decision should be modified to reflect the more accurate balancing account amount of $442,805,000.

III. VOLUME OF OIL IN INVENTORY

PG&E requests that the ECAC/AER calculations in D.83-08-057 be based on 7,939,000 barrels instead of 7.9 million barrels of oil in inventory. PG&E states that page 40 of D.83-08-057, we explicitly adopted 7,939.000 barrels as a reasonable operational fuel oil requirement for the forecast year. However, the decision did not use the figure found reasonable for the revenue calculations, but instead substituted 7.9 million barrels in the calculation. PG&E asserts that this difference unfairly deprives it of ECAC and AER revenues in spite of the fact that the higher figure was clearly found reasonable and adopted. TURN and our staff have not commented on this request of PG&E.

The calculation of the carrying cost on oil inventory (Table 4, page 37 of D.83-08-057)will be amended to reflect the change in revenue requirement resulting from PG&E's proposal.

IV. FOSSIL PLANT HEAT RATE

PG&E argues that the fossil plant heat rate of 10,809 Btu/kWh adopted in the decision is inconsistent with the hydro and purchased power estimates and should be increased. As PG&E correctly states in its petition, we used that heat rate because we expect PG&E to devote sufficient resources to steam plant operations to achieve a heat rate no greater than that adopted.

PG&E contends that the adoption of a heat rate which is lower than 1982 recorded levels is inconsistent with our adoption of a resource mix which contains less thermal generation than 1982 recorded levels. PG&E argues that if nonfossil resources are increased with a corresponding decrease in the thermal requirement, loading patterns will be affected, and it is reasonable to assume that the heat rate will suffer, i.e. increase. At first blush, PG&E's contention seems to have some merit. Nonetheless, it was our intent in D.83-08-056 to look beyond this narrow correlation. We stated then, and we reaffirm now, that we expect PG&E to devote sufficient resources to the operation of its electric steam plant system to reverse the trend of steadily worsening heat rates and to achieve a heat rate at least as good as that adopted for the forecast period. Therefore PG&E's request should be denied.

V. COMPARATIVE ANALYSIS OF RECORDED AND ESTIMATED ELEMENTS OF AER

PG&E states in its petition that D.83-08-048 issued August 17, 1983 in OII 82-04-02 requires electric utilities to file a comparative analysis of differences between the recorded and estimated elements of the AER within sixty days after the end of the AER period. PG&E asserts that information on differences between actual and estimated elements can only be provided down to the level of detail provided in the AER decision. PG&E states that the only information provided in D.83-08-057 regarding the AER purchased power estimate is an aggregate amount which does not set forth detail about the amount of Northwest surplus, nonfirm and firm power, irrigation district purchases, Sacramento Municipal Utility District purchases, or CVP purchases and sales. Therefore, its report on differences between actual and estimated AER amounts may be limited to the aggregate figure shown in D.83-08-057 and may not be able to provide detail about sources or types of power. PG&E further states that if the Commission's intent is to receive a report at the end of the AER year which delineates the difference between estimates and actual figures in any greater detail than the aggregate basis reflected in the decision, we should provide more detailed estimates of AER elements, especially for purchased power.

We adopted the staff's estimate of hydro and purchased power for the purposes of D.83-08-057. The staff estimate was not prepared in the detail requested by PG&E and, at this date, the estimate cannot be recast. In the circumstances, we will review the aggregate figure in our next AER review.

VI. REVISED TABLES

Tables 1, 2, 3, 4, and 6 of D.83-08-057 which follow have been revised to reflect the changes adopted above.

TABLE 1 (Revised)

Pacific Gas and Electric Company
Purchased Power Forecast
August 1, 1983 through July 31, 1984

Year	Received Megawatt-Hours (Net)	Cost of Energy M$	Cost of Energy Cent/kWh
1973	10,418,084	$ 44,831	0.430
1974	17,241,832	66,904	0.388
1975	16,287,367	106,469	0.654
1976	13,111,599	147,455	1.125
1977	9,792,447	235,528	2.405
1978	15,018,166	142,943	0.952
1979	11,536,777	158,166	1.371
1980	15,180,904	211,319	1.392
1981	17,316,411	575,353	3.323
1982	26,144,333	401,818	1.537
Est 83/84	20,187,600		2.575

Adjustment for estimated favorable 1983 hydro conditions:

Results of Regression Analysis	20,188
Less PG&E purchases from Hyatt-Thermalito	(1,168)
Plus Irrigation District 1983 additional hydrogeneration	1,197
Plus CVP-USBR additional 1983 hydrogeneration	1,231
Plus SMUD additional 1983 hydrogeneration	143
Plus additional Pacific Northwest purchases	1,787
Purchased Power Estimate Expense	23,378 gWh
23,378 gWh x $.02575 kWh =$601,983,000	
Less Irrig. Dist. O&M Excluded from ECAC	-8,400,000
Total	$593,583

Average Price
without O&M Payments: $593,583,000/23,378 = 2.5391 cent/kWh

TABLE 2 (Revised)

Pacific Gas and Electric Company
Adopted Resource Mix Estimate
For Forecast Period
August 1, 1983 through July 31, 1984

Source of Power	Gigawatt Hours	Heat Rate (Btu/kWh)	Fuel Required (Billions of Btus) Gas	Oil
PG&E Hydroelectric	14,439	-	-	-
Purchased Power	23,378	-	-	-
Geothermal	7,417	-	-	-
Combustion Turbines	43	13,000	-	599
Refinery Cogeneration	254	12,886	-	3,273
Conventional Steam Plants- Oil Test Burns	423	10.813	-	4,574
Subtotal	45,819			
Conventional Steam Plants- Remainder	16,632		179,775	-
Total Electric Energy Requirement	62,586	-	-	-
Totals				
Gas			179,775	
Oil - Residual				7,847
Oil - Distillate				559

TABLE 3 (Revised)

Energy Cost Adjustment Clause
Calculation of Change in Revenue Requirement

Revision Date: August 1, 1983
Forecast Period: Twelve Months Beginning August 1, 1983

Line No.	Item	Estimated Quantity (6)	Estimated Price (7)	$(000)
	Fossil Fueled Plants			
1	Gas	179,775	$5.3541	$ 962,533
2	Oil-Residual	7,847	5.9105	46,380
3	Oil-Distillate	559	5.4472	3,045
4	Subtotal-Fossil	188,181		1,011,958
5	Geothermal Steam Plants	7,417	3.890¢	288,521
6	Nuclear Steam Plants	-	-	-
7	Purchased Electric Energy (1)	23,378	2.5391¢	593,583
8	Economy Energy Credit			(30,750)
9	Subtotal			1,863,312
10	Plus: Oil Inventory Carrying Cost (8)			65,086
11	Subtotal			1,928,398
12	Less: 9% of Energy Expenses (2)			173,556
13	Subtotal: 91% of Energy Expenses			1,754,842
14	Allocation to CPUC Jurisdictional Sales (3)			1,727,993
15	Energy Cost Adjustment Account Balance, Estimated as of July 31, 1983, and Adjusted to Provide for Amortization over 12 months			(442,805)
16	Subtotal			1,285,188
17	Adjustment for Franchise Fees and Uncollectible Accounts Expense (4)			10,192
18	Total ECAC Revenue Requirement			1,295,380
19	Total ECAC Revenue at Present Rates (5)			1,275,852
20	Change in Revenue Requirement			19,528

(1) Excludes operation and maintenance payments related to certain energy purchase contracts.
(2) Line 11 x .09.
(3) Line 13 x .9847.
(4) Line 16 x 0.00793.
(5) At rates effective June 15, 1983.
(6) In billions of Btu or gigawatt-hours.
(7) In dollars per million Btu or cents per kilowatt-hour.

TABLE 4 (Revised)

Pacific Gas and Electric Company
Carrying Cost of Oil Inventory

Line No.	Item	
1	Authorized Oil Inventory Level	7,939,000 Bbl.
		M$
2	Value of Oil in Inventory (Line 1 x $38.90)	$308,827
3	Return and Income Taxes	65,407

TABLE 6 Revised

Pacific Gas and Electric Company
Annual Energy Rate
Calculation of Change in Revenue Requirement

Line No.	Item	M$
1	Carrying Cost of Oil Inventory	$ 65,407
2	Est. Fuel & Purchased Power Expenses	1,863,312
3	Subtotal	1,928,719
4	Nine Percent of Energy Expenses (1)	173,585
5	Allocation to CPUC Jurisdictional Sales (2)	170,929
6	Adj. for Francnise Fees & Uncollectible Accounts Expense (3)	1,355
7	Total AER Revenue Requirement	172,284
8	Less: AER Revenue Authorized in Decision 82-12-109	88,074
9	Change in Revenue Requirement	84,210

(1) Line 3 x .09
(2) Line 4 x .9847
(3) Line 5 x .00793

Findings of Fact

1. Petitions for modification of D.83-08-057 have been filed by TURN and PG&E.

2. Errors existed in the PG&E work papers which underlie the adopted purchase power amounts in D.83-08-057.

3. 135 gWh should be added to 1984 test-year purchased power, and a corresponding reduction should be made in fossil fuel requirements to correct for these errors.

4. The ECAC balancing account adjustment for the CVP capacity payment adopted in D.83-08-057 should be increased by $4.5 million.

5. The volume of oil in inventory reflected in Table 5 of D.83-08-057 should be increased by 39,000 barrels.

6. Revised Tables 1, 2, 3, 4, and 6 in this opinion reflect the charges in D.83-08-057 found reasonable above.

7. The test-year ECAC revenue requirement increase of $27.984,000 found reasonable in D.83-08-057 (Table 3) is changed to $19,528,000.

8. The test-year AER revenue requirement increase of $84,569,000 found reasonable in D.83-08-057 (Table 6) is changed to $84,210,000. The AER rate is changed from .313 cents/kWh to .312 cents/kWh.

9. The heat rate adopted in D.83-08-057 is reasonable for the purposes of this proceeding and should not be changed.

10. The request for more detailed delineation of the sources of test-year purchased power is not practical to supply at this time.

Conclusions of Law

1. The changes in the ECAC rates and AER rate as a result of the above findings should be adopted concurrently with the rate changes resulting from a decision in A.82-12-48, PG&E's current general rate proceeding.

2. In its next AER proceeding, PG&E may report purchased power amounts in the aggregate for the purpose of comparative analysis of recorded and estimated elements of the AER. A detailed breakdown of recorded purchased power amounts should still be provided for the purpose of analysis of reasonableness.

3. To the extent not granted here the petitions filed by TURN and PG&E should be denied.

4. This order should become effective today, so that the rate changes authorized can become effective concurrently with those authorized in A.82-12-48.

O R D E R

IT IS ORDERED that:

1. Pacific Gas and Electric Company (PG&E) is authorized to file with this Commission revised tariff schedule for electric rates in accordance with this decision on or after the effective date of this order. The revised tariff schedule shall become effective concurrently with the electric rate changes authorized in Application 82-12-48, and shall comply with General Order 96-A. The revised schedules shall apply on or after their effective date.

2. To the extent not granted here the Petitions for Modification filed by PG&E and TURN are denied.

This order is effective today.

Dated DEC 20 1983, at San Francisco, California.

LEONARD M. GRIMES, JR.
President
VICTOR CALVO
PRISCILLA C. GREW
DONALD VIAL
WILLIAM T. BAGLEY
Commissioners

I CERTIFY THAT THIS DECISION WAS APPROVED BY THE ABOVE COMMISSIONERS TODAY.

Joseph E. Bodovitz

Joseph E. Bodovitz, Executive Director

PG&E, on September 15, 1983, filed its Application for Rehearing, Reconsideration and Modification of D.83-08-057.[2]

PG&E requests the following:

1. A change in the volume of oil in inventory.
2. A change in the fossil plant heat rate.
3. A more detailed estimate of AER elements included on decision.

I. PURCHASED POWER ADJUSTMENT

On November 9, 1983, after informal discussions with our staff and PG&E staff members, TURN filed an amendment to its petition to seek a lesser adjustment to test-year purchased power quantities. TURN states that the PG&E work papers, which were relied upon by all parties in the original hearing, contained an arithmatic error in the data for December 1983. The amount of the error was 231 gWh. TURN, accordingly, reduced the size of its proposed adjustment to 135 gWh. PG&E, in its response, states that it does not oppose TURN's request to increase the test-year purchased power forecast by 135 gWh. While staff filed no formal response, it has reviewed the PG&E work papers upon which it based its estimates, and has filed no objection to TURN's request. From our review of pleadings and exhibits introduced previously, it is now clear that (1) CVP's pumping loads of its Tracy plant were already included in the work papers, and no further staff adjustments for these loads should have been made, and, (2) that errors existed in the basic data from which both PG&E and our staff derived their estimates. TURN's proposed adjustment is reasonable.

---

[2] By D.83-11-090 issued November 22, 1983, we denied the portion of PG&E's pleading seeking rehearing concerning the issue of ratemaking treatment for losses from sales of excess fuel oil. That decision indicated that the issues upon which PG&E merely seeks modification or reconsideration would be dealt with by subsequent order together with issues raised by TURN in its Petition for Modification.

TURN states in its amended petition that Table 1 (page 31) of D.83-08-057 should be altered by the addition of 135 gWh of additional 1984 CVP northwest purchases and that corresponding changes are required in Table 1 (Purchased Power Forecast), Table 2 (Adopted Resource Mix Estimate), Table 3 (Energy Cost Adjustment Clause Calculation of Change in Revenue Requirement) and Table 6 (Annual Energy Rate Change in Revenue Requirements). The revised tables are set forth later.

The present AER rate is .313 cents per kWh; the revised AER rate is .312 cents per kWh after adjustments discussed above. The adjustment of 39,000 barrels to oil inventory utilized for developing revenue requirements (infra) does not change the AER rate from .312 cents kWh.

Implementation

TURN suggests two alternative methods for implementation should we desire to adopt the indicated reduction in the AER rate. One approach would be to decrease the AER and increase ECAC rates by equal amounts (.001 cents), producing no net rate change. Any ECAC overcollection that results would accrue in the balancing account until the next ECAC proceeding.[3] The second alternative is to make changes in ECAC and AER rates to reflect the revised revenue requirement.

PG&E does not oppose TURN's amended request to adjust the AER rate to reflect an increase in the purchased power estimate of 135 gWh. PG&E states that if we choose the second alternative, the adjustment should occur when rates are changed in its current general rate proceeding (A.82-12-48). By synchronizing the AER/ECAC rate changes with the general rate case change, the Commission assertedly would avoid an unnecessary proliferation of rate changes.

---

[3] By letter dated November 22, 1982, PG&E notified the Commission and all parties in A.82-04-19 that under D.83-11-019, changes in annual ECAC revenues have not exceeded the 5% of total annual electric revenues that would trigger a December 1, 1983 ECAC filing and, therefore PG&E will not file an ECAC application on December 1. The next ECAC filing will be on April 7, 1984 for rates effective August 1, 1984.

We will adopt the second alternative and will make the rate changes effective concurrently with the rate changes adopted in A.83-12-48.

II. STAFF ACCOUNTING ADJUSTMENT

At page 23 of D.83-08-057, we discussed and adopted staff's proposed accounting adjustment of $27.9 million for certain capacity payments subject to dispute between PG&E and CVP (This issue is unrelated to the CVP purchased power matter addressed above). In its opening brief in the case, TURN argued that this adjustment should be increased by an additional $9 million to correct the balancing account for the six months subsequent to January 1983 which staff did not audit because it was beyond the review period. In its reply, PG&E pointed out that such a correction would only affect the recorded months of February, March and April 1983, for a total further adjustment of $4.5 million.

TURN concurred with PG&E's amended figure. D.83-08-057, however, ignored this additional amount and adopted staff's balancing account estimate of $438,305,000. TURN states that since PG&E has agreed to the further adjustment of $4.5 million, that amount should be added to the overcollection calculated by staff. The revised figure would be $442,805,000, resulting in a decrease in the ECAC revenue requirement of $4.5 million plus franchise and uncollectibles. Staff has filed no objection to this adjustment.

Since there is no dispute over this item, our decision should be modified to reflect the more accurate balancing account amount of $442,805,000.

III. VOLUME OF OIL IN INVENTORY

PG&E requests that the ECAC/AER calculations in D.83-08-057 be based on 7,939,000 barrels instead of 7.9 million barrels of oil in inventory. PG&E states that page 40 of D.83-08-057, we explicitly adopted 7,939,000 barrels as a reasonable operational fuel oil requirement for the forecast year. However, the decision did not use the figure found reasonable for the revenue calculations, but instead estimated elements of the AER within sixty days after the end of the AER period. PG&E asserts that information on differences between actual and estimated elements can only be provided down to the level of detail provided in the AER decision. PG&E states that the only information provided in D.83-08-057 regarding the AER purchased power estimate is an aggregate amount which does not set forth detail about the amount of Northwest surplus, nonfirm and firm power, irrigation district purchases, Sacramento Municipal Utility District purchases, or CVP purchases and sales. Therefore, its report on differences between actual and estimated AER amounts may be limited to the aggregate figure shown in D.83-08-057 and may not be able to provide detail about sources or types of power. PG&E further states that if the Commission's intent is to receive a report at the end of the AER year which delineates the difference between estimates and actual figures in any greater detail than the aggregate basis reflected in the decision, we should provide more detailed estimates of AER elements, especially for purchased power.

We adopted the staff's estimate of hydro and purchased power for the purposes of D.83-08-057. The staff estimate was not prepared in the detail requested by PG&E and, at this date, the estimate cannot be recast. In the circumstances, we will review the aggregate figure in our next AER review.

VI. REVISED TABLES

Tables 1, 2, 3, 4, and 6 of D.83-08-057 which follow have been revised to reflect the changes adopted above.

Findings of Fact

1. Petitions for modification of D.83-08-057 have been field by TURN and PG&E.

2. Errors existed in the PG&E work papers which underlie the adopted purchase power amounts in D.83-08-057.

3. 135 gWh should be added to 1984 test-year purchased power, and a corresponding reduction should be made in fossil fuel requirements to correct for these errors.

4. The ECAC balancing account adjustment for the CVP capacity payment adopted in D.83-08-057 should be increased by $4.5 million.

5. The volume of oil in inventory reflected in Table 5 of D.83-08-057 should be increased by 39,000 barrels.

6. Revised Tables 1, 2, 3, 4, and 6 in this opinion reflect the charges in D.83-08-057 found reasonable above.

7. The test-year ECAC revenue requirement increase of $27,984,000 found reasonable in D.83-08-057 (Table 3) is changed to $19,528,000.

8. The test-year AER revenue requirement increase of $84,569,000 found reasonable in D.83-08-057 (Table 6) is changed to $84,210,000. The AER rate is changed from .313 cents/kWh to .312 cents/kWh.

9. The heat rate adopted in D.83-08-057 is reasonable for the purposes of this proceeding and should not be changed.

10. The request for more detailed delineation of the sources of test-year purchased power is not practical to supply at this time.

Conclusions of Law

1. The changes in the ECAC rates and AER rate as a result of the above findings should be adopted concurrently with the rate changes resulting from a decision in A.82-11-48, PG&E's current general rate proceeding.