

PreDeploy.
Electric
Jan2010-Dec,
2011 *

NAME OF REPORT: (2011 Added) _____

PREPARED BY: {Redacted} _____

DATE NEEDED BY: _____

* No capital additions in 2010/2011 - "PreDeploy" RRQ models cover additions only through 2006.

REVIEWER:	APPROVAL SIGNATURE	DATE SIGNED-OFF
ANALYST: {Redacted}	_____	_____
{Redacted}	_____	_____
Return for changes or N/A	_____	_____
<u>Energy Accounting</u>	_____	_____
Return for changes or N/A	_____	_____
{Redacted}	_____	_____
Return for changes or N/A	_____	_____
_____	_____	_____
Return for changes or N/A	_____	_____

I. General Checklist:

- Y Work Papers referenced prior to review?
- N New Asset Classes this month? (If so, notified Tax Department)
- N Book depreciation rates revised by May I Letter? (If so, revise book depreciation rates)
- Y Tax Depreciation Rates verified by Tax Department?

II. Factor verification:

- X ROR = 8.79%
- X Interest factor = 2.78%
- X Property Tax Rate (7/1/2008 - 6/30/2009) = 1.13481%

III. Spreadsheet control verification:

- X 1. Access control - limiting access of the spreadsheets to the appropriate individuals by saving them to a protected/restricted share drive that is backed up on a timely basis. Each monthly RRQ model spreadsheet is located on a shared drive which is backed up daily.
- X 2. Reconciliation to source information - Reviews are in place by supervisory personnel to ensure that the data inputted or interfaced into the spreadsheet agrees to support documentation. RRQ model spreadsheets are fully documented showing sources (where appropriate) and receive supervisory review.
- X 3. Version controls and naming convention - to ensure that only current and approved versions of spreadsheets are being used. Each RRQ model spreadsheet includes the RRQ model name and the period in the file name. The spreadsheets also display the file path location and file name and are kept in shared-drive directories created and named for each RRQ model type and period.
- X 4. Overall analytics - were implemented as a detective control to find errors in spreadsheets used for calculations. There is an analysis section in each spreadsheet which allows for verification of calculation accuracy. Many cell formula calculations are shown on the spreadsheets for ease of review.

TAB	Contents / Assumptions
A. 2008 Revenue Requirement	<p>This worksheet tab is the revenue requirement model summary page. It shows:</p> <ol style="list-style-type: none"> 1. Lines 1-4 - Revenue requirement by component. This top section draws data from tab: "B. 2008 Total Year", the revenue requirement model except for Property Tax which is calculated on this worksheet. 2. Line 6 - Capital Additions (SAP) is the current month's gross additions. 3. Lines 7-13 - Plant, Reserve and Rate Base are pointed to tab: "C. Wtd Rate Base". 4. Analysis Section - calculates effective depreciation rate, return on rate base and taxes.
B. 2008 Total Year B. Reference View	<p>This is the actual revenue requirement model. It shows the revenue requirements effect of capital additions via depreciation expense, the return on rate base, the offsetting tax effects and the final grossed-up revenue requirements number.</p> <p>Tab: "B. Reference View" shows full formula and cell references.</p>
C. Wtd Rate Base	<p>This worksheet tab accumulates plant, reserve and book/tax depreciation data. It also calculates the weighted average rate base. This data is used to feed tab: "B. 2008 Total Year". The components are:</p> <ol style="list-style-type: none"> 1. Plant - cumulative capital additions. 2. Reserve - cumulative book depreciation expense. 3. Deferred Tax - difference between Book and Federal Tax depreciation times 35% (Federal Tax rate). 4. Weighted Average Rate Base Components - previous month plus current month amounts divided by 2. 5. Book and Tax Depreciation - draws from appropriate depreciation tab. 6. Deferred Tax - shown for a second time, see above.
D. Gross Additions	<p>This tab shows gross additions both for the month and on a cumulative basis. It is used to feed; 1) Line 6, "Capital Additions (SAP)" in tab: "A. 2008 Revenue Requirement", 2) the Plant line in tab "C. Wtd Rate Base", and 3) the book and tax depreciation tabs/calculatiions.</p> <p>Starting December, 2007, a new and improved BW additions report was developed with the Financial Applications Systems team. That report became the new source for the Smart Meter additions amount. It filters on Major Work Category 97, Smart Meter. The report was shared with Eric Lam, Smart Meter Business Analyst, who now uses it as well. He also gets a copy of each month's capital RRQ model and reviews the results for what is expected.</p> <p>There are separate RRQ models for PreDeployment and Deployment for both Electric and Gas for tracking purposes. The terms refer to cost-monitoring periods in the Smart Meter program. PreDeployment refers to the period in the program from inception (first additions in November, 2005) to September, 2006 at which time the Deployment period begins. Even though PreDeployment additions stopped in September, 2006 the depreciation expense, return on rate base, tax effects and associated revenue requirements are shown going forward.</p> <p>The 55/45% split (used to allocate common plant asset classes additions) comes from Eric Lam, Smart Meter Senior Business Planner, and is calculated from the percentage split between electric vs. gas meters expected to be deployed in the Smart meter project.</p>
E. Depreciation	<p>This tab calculates book depreciation which is used to feed tabs; 1) "A. 2008 Revenue Requirement" and 2) "C. Wtd Rate Base". The calculation is as follows:</p> <p>Book Depreciation calculation: previous month's cumulative adds, + 1/2 current month's adds, times current depreciation rate, divided by 12.</p>

<p>F. FedTaxDepr</p> <p>G. StateTaxDepr</p>	<p>This tab calculates Federal and State tax depreciation which is used to feed tab: "C. Wtd Rate Base" and is calculated as follows:</p> <p>For January of any year:</p> <ol style="list-style-type: none"> 1. the sum of the product of each prior years' additions, times the appropriate Federal Tax Depreciation rate (half-year convention), plus 2. the current month's addition, times the current rate, divided by the number of months left in the year. <p>For February-to-December of any year:</p> <ol style="list-style-type: none"> 1. the prior month's depreciation amount, plus 2. the current month's addition, times the current rate, divided by the number of months left in the year.
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RRQ Component	Calculation	Source	What triggers change	Controls	Contacts	Risks
Depreciation Expense	Monthly depreciation equals the depreciable base times the current depreciation rate divided by 12. The base is the previous month's, inception-to-date additions plus 1/2 the current month's adds.	Depreciation rates come from the May 1 Letter. The additions come from a B/W additions report (Smart Meter and Demand Response) or an MLX additions report (Ag-Ice).	May 1 Letter (depreciation rates)	Line items added to model showing inputs and the actual calculations so preparer and reviewer can verify formula-driven results. Check List for revising rates.	Capital Accounting, depreciation desk (Ginny Ng).	If new rates not updated. New controls should prevent.
Return on Rate Base	The ROR calculation is the Rate Base (2-month average of Plant less Depreciation Reserve less Deferred Tax) times the currently authorized Cost of Capital (currently 8.79%).	Plant is cumulative additions. Depreciation reserve is cumulative book depreciation expense. Deferred Tax is the difference between the book and Federal tax depreciation expense times the Federal tax rate (currently 35%).	Rate base components updated monthly with additions activity. ROR changes with new authorized cost of capital proceeding.	Hard copy of cost of capital sheet part of referenced work papers. Line items added to model showing cumulative additions and book depreciation expense so preparer and reviewer can verify Plant and Reserve numbers. New Dec07 additions report dramatical	ROR - Capital Accounting, AFUDC desk or Revenue Requirements (Maybelline Dizon).	New ROR not updated, wrong adds or depreciation exp. New controls should prevent.
Income Taxes	The "Income Taxes" line item is the sum of: 1) Federal current income tax, 2) State current income tax, and 3) deferred tax. The Federal/State current income tax is the RRQ model's taxable Income (RRQ model-calculated proposed revenue less the Federal/St	Tax depreciation and income tax rates come from the Tax Department.	Revised tax depreciation rates (very rare), income tax rates (very rare), cost of capital interest factor.	Tax Department's rate sheets and transmittal memo part of referenced work papers. Line items added to model showing tax depreciation rates and the actual calculations so preparer and reviewer can verify formula-driven results.	{Redacted}	Wrong rates used. New controls should prevent.
Property Tax	2-month average net plant (plant less dep. reserve) times the property tax rate.	Methodology and rate comes from Mario Garcia, Capital Accounting property tax.	revised property tax rate or old GRC authorized interim rate	Refernce work papers to include statement from Mario Garcia descibing correct rate and duration of use.	{Redacted}	Wrong rates used. New controls should prevent.

Sent: Tuesday, August 03, 2010 3:25 PM

Subject: RE: 2010/2011 Tax Year - Property Tax Rate

That's also has been updated...TO13 estimated factor used for 2010/11 is 1.174881%

2010/2011 Percent 1.174881

From: [redacted]
Sent: Tuesday, August 03, 2010 3:07 PM
To: [redacted]
Subject: FW: 2010/2011 Tax Year - Property Tax Rate

Mario,

Also, do you have a final factor for 2010/2011? The one I'm currently using is 1.196232%.

Thanks,

Jerry

Sent: Tuesday, August 03, 2010 2:56 PM
To: Garcia, Mario A (Tax)
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

Is that a final number for 2011/12 or might it change later?

Sent: Tuesday, August 03, 2010 2:53 PM
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

2011/12 property tax factor changed a little. The property tax factor we used in TO13 is 1.195173%

2011/2012 Percent 1.195173

From: [redacted]
Sent: Tuesday, August 03, 2010 2:36 PM
To: [redacted]
Subject: 2010/2011 Tax Year - Property Tax Rate

Do you have an actual 2011/12 property tax factor yet, or is the 1.21912%.estimate still as good as we have?

Thanks,

Jerry

Sent: Wednesday, March 10, 2010 11:56 AM
To: Basel, Gerald (Jerry)
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

Jerry: the estimated 2011/12 property tax factor used in the GRC is 1.21912%.

From: [REDACTED]
Sent: Wednesday, March 10, 2010 10:27 AM
To: [REDACTED]
Subject: FW: 2010/2011 Tax Year - Property Tax Rate

Hi Mario,

Do you happen to have the 2011/2012 property tax factor? Even a very rough estimate is fine.

Thanks,

Jerry

Sent: Monday, January 25, 2010 4:07 PM
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

Jerry: the estimated property tax factor for 2010/11 is 1.196232%. The actual will not be available until next year.

From: [REDACTED]
Sent: Monday, January 25, 2010 4:00 PM
To: [REDACTED]
Subject: 2010/2011 Tax Year - Property Tax Rate

Hi Mario,

Do you have the 2010/2011 rate yet - either an estimate, or even better the actual, since it would be based on the De

Thanks,

Jerry

c09 net book values, right? I'm trying to get the most accurate rates in my RRQ models.

Pacific Gas and Electric Company
Smart Meter - PreDeploy, Electric
Decision: D.05.09.044; A.05-06-028 (PreDeploy, ended 2006)
Capital-Related Revenue Requirements (RRQ)
(\$k/m)

													Jun-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11																								
													checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks																								
													checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks																								
Capital Related RRQ																									Inception to Date RRQ by Component and Period																							
1	Depreciation	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Return on Rate Base	9,503	9,453	9,404	9,354	9,305	9,255	9,206	9,156	9,107	9,058	9,008	8,959	8,910	8,861	8,812	8,763	8,714	8,665	8,616	8,567	8,518	8,469	115	84,284	70,562	70,992	87,245	70,562	76,324	409,652																	
3	Income Taxes	5,548	5,527	5,495	5,463	5,442	5,416	5,390	5,363	5,337	5,311	5,284	5,258	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4	Property Taxes	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	24	14,204	15,230	16,226	12,821	17,134	16,876	92,814																		
5	Total	22,802	22,724	22,653	22,578	22,502	22,426	22,374	22,288	22,223	22,147	22,071	21,995	-	-	-	-	-	-	-	-	-	115	84,284	70,562	70,992	87,245	70,562	76,324	409,652																		

													Inception to Date Capital Additions by Period																																		
													2005	2006	2007	2008	2009	2010	2011	TTD	2011	TTD																									
6	Capital Additions (SAP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	51,827	1,648,332	n/a	n/a	n/a	n/a	n/a	1,700,159																	
7	Plant Balance	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
8	Plant Balance (Weighted Avg)	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159		
9	Depreciation Reserve	276,086	353,068	359,369	365,729	372,089	378,450	384,810	391,170	397,531	403,891	410,251	416,612	422,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
10	Rate Base (Weighted Avg):	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	
11	Plant	349,828	356,188	362,549	368,909	375,268	381,630	387,990	394,350	400,711	407,071	413,431	419,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
12	Deprecation Reserve	53,061	53,450	53,838	54,227	54,616	55,004	55,393	55,781	56,170	56,559	56,947	57,336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
13	Deferred Taxes	1,297,270	1,290,521	1,283,272	1,277,023	1,270,274	1,263,525	1,256,776	1,250,027	1,243,278	1,236,529	1,229,780	1,223,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
14	Total	1,297,270	1,290,521	1,283,272	1,277,023	1,270,274	1,263,525	1,256,776	1,250,027	1,243,278	1,236,529	1,229,780	1,223,031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

Sum of lines 1-3 from above.		21,411	21,335	21,259	21,183	21,108	21,032	20,956	20,880	20,804	20,728	20,653	20,577	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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ANALYSIS

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Depreciation												
Depreciation (line 1)	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360
Plant Balance (line 8)	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
Monthly Depr Rate	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%	0.37%
Annual Depr Rate	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%	4.49%

CPUIC authorized depreciation rate is from May 1, 2007 Letter consistent with parameters authorized by CPUIC.

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Return on Rate Base												
Return (line 2)	9,503	9,453	9,404	9,354	9,305	9,255	9,206	9,156	9,107	9,058	9,008	8,959
Wtd Avg Rate Base (line 14)	1,297,270	1,290,521	1,283,772	1,277,023	1,270,274	1,263,525	1,256,776	1,250,027	1,243,278	1,236,529	1,229,780	1,223,031
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUIC effective 2008.

Income Taxes												
State	943	938	932	927	922	916	911	906	900	895	890	884
Federal	4,216	4,195	4,174	4,153	4,132	4,111	4,090	4,069	4,048	4,027	4,006	3,985
Deferred	389	389	389	389	389	389	389	389	389	389	389	389
Total	5,548	5,522	5,495	5,469	5,442	5,416	5,390	5,363	5,337	5,311	5,284	5,258

Property Taxes
Property taxes are calculated on net plant.

Factors	
Property Tax Rate 2011-2012	0.01195
Property Tax Rate 2010-2011	0.01175
Property Tax Rate 2009-2010	0.01173
Property Tax Rate 2008-2009	0.0115945
Property Taxes Prior	0.009980

B2

REVENUE REQUIREMENTS

	January 2011		February 2011		March 2011		April 2011		May 2011	
	Recorded		Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	
REVENUE REQUIREMENT SUMMARY										
ERAM Revenue	0	22,805	0	22,729	0	22,653	0	22,578	0	
Other Revenue	0	0	0	0	0	0	0	0	0	
Total Revenue	0	22,805	0	22,729	0	22,653	0	22,578	0	
Operating Expenses										
Fuel Expense	0	0	0	0	0	0	0	0	0	
O&M Expense	0	0	0	0	0	0	0	0	0	
A&G Expense	0	0	0	0	0	0	0	0	0	
Franchise Fees	0	0	0	0	0	0	0	0	0	
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	
Expense Adjustments	0	0	0	0	0	0	0	0	0	
Total Operating Expenses	0	0	0	0	0	0	0	0	0	
Depreciation	6,360	6,360	C	6,360	6,360	C	6,360	6,360	C	6,360
Taxes Other Than Income										
Super Fund Tax	0	0		0	0		0	0		0
Property Tax	1,394	1,394	A	1,394	1,394	A	1,394	1,394	A	1,394
Payroll Tax	0	0		0	0		0	0		0
Other	0	0		0	0		0	0		0
Total Other Taxes	1,394	1,394		1,394	1,394		1,394	1,394		1,394
Income Taxes										
State	(1,073)	943		(1,072)	938		(1,070)	932		(1,067)
Federal	(3,377)	4,605		(3,371)	4,584		(3,366)	4,563		(3,355)
Total Income Taxes	(4,450)	5,548		(4,443)	5,522		(4,436)	5,495		(4,422)
Total Expenses	3,305	13,303		3,312	13,276		3,319	13,250		3,332
Operating Income	(3,305)	9,503		(3,312)	9,453		(3,319)	9,404		(3,332)
Rate Base	1,297,270	1,297,270	C	1,290,521	1,290,521	C	1,283,772	1,283,772	C	1,277,023
Rate of Return	-3.06	8.79		-3.08	8.79		-3.10	8.79		-3.12
Income Requirement @ Authorized RoR	9,503	9,503		9,453	9,453		9,404	9,404		9,354
Income Deficiency	12,807	0		12,765	0		12,722	0		12,680
Revenue Deficiency	22,805	0		22,729	0		22,653	0		22,578
STATE TAX COMPUTATION										
Book Depreciation		6,360		6,360		6,360		6,360		6,360
State Taxes		(1,073)		(1,072)		(1,070)		(1,069)		(1,067)
Federal Taxes		(3,377)		(3,371)		(3,366)		(3,360)		(3,355)
Operating Income		1,911		1,917		1,924		1,931		1,931
Income Requirement		9,503		9,453		9,404		9,354		9,354
Income Deficiency		12,807		12,765		12,722		12,680		12,680
Total Revenue Gross Up	0	22,805		0	22,729		0	22,653		0

See Also "B. Reference View" for full cell reference

REVENUE REQUIREMENTS

	January 2011		February 2011		March 2011		April 2011		May 2011
	Recorded		Recorded		Recorded		Recorded		Recorded
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394
Interest Expense	3,005	3,005	2,990	2,990	2,974	2,974	2,958	2,958	2,943
Adjustments	0	0	0	0	0	0	0	0	0
Depreciation	7,738	7,738	C 7,738	7,738	C 7,738	7,738	C 7,738	7,738	C 7,738
Total Deductions	12,138	12,138	12,122	12,122	12,106	12,106	12,091	12,091	12,075
State Taxable Income	(12,138)	10,668	(12,122)	10,607	(12,106)	10,547	(12,091)	10,487	(12,075)
Current State Tax	(1,073)	943	(1,072)	938	(1,070)	932	(1,069)	927	(1,067)
Tax Adjustments	0	0	0	0	0	0	0	0	0
Total State Tax	(1,073)	943	(1,072)	938	(1,070)	932	(1,069)	927	(1,067)

FEDERAL TAX COMPUTATION

Book Depreciation		6,360		6,360		6,360		6,360	
State Taxes		(1,073)		(1,072)		(1,070)		(1,069)	
Federal Taxes		(3,377)		(3,371)		(3,366)		(3,360)	
Operating Income		1,911		1,917		1,924		1,931	
Income Requirement		9,503		9,453		9,404		9,354	
Income Deficiency		12,807		12,765		12,722		12,680	
Total Revenue Gross Up	0	22,805	0	22,729	0	22,653	0	22,578	0
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394
Interest Expense	3,005	3,005	2,990	2,990	2,974	2,974	2,958	2,958	2,943
Adjustments	0	0	0	0	0	0	0	0	0
Federal Depreciation	7,471	7,471	C 7,471	7,471	C 7,471	7,471	C 7,471	7,471	C 7,471
State Income Tax (Prior Year)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)
Preferred Div Credit	0	0	0	0	0	0	0	0	0
Total Deductions	10,758	10,758	10,743	10,743	10,727	10,727	10,711	10,711	10,696
Federal Taxable Income	(10,758)	12,047	(10,743)	11,987	(10,727)	11,926	(10,711)	11,866	(10,696)
Current Federal Tax	(3,765)	4,216	(3,760)	4,195	(3,754)	4,174	(3,749)	4,153	(3,744)
Tax Adjustments	389	389	C 389	389	C 389	389	C 389	389	C 389
Total Federal Tax	(3,377)	4,605	(3,371)	4,584	(3,366)	4,563	(3,360)	4,542	(3,355)

Reconciliation

Revenue Deficiency	0	(22,805)	0	(22,729)	0	(22,653)	0	(22,578)	0
Book Depreciation	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360
Other Taxes	1,394	1,394	0 1,394	1,394	1,394	1,394	0 1,394	1,394	0 1,394
State Tax Prior Year	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)
Interest Expense	3,005	3,005	2,990	2,990	2,974	2,974	2,958	2,958	2,943
Total	9,648	(13,157)	9,632	(13,097)	9,617	(13,037)	9,601	(12,977)	9,585
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	3,377	(4,605)	3,371	(4,584)	3,366	(4,563)	3,360	(4,542)	3,355
	0	0	0	0	0	0	(0)	(0)	(0)

See Also "B. Reference View for full cell reference

Proposed	June 2011		July 2011		August 2011		September 2011		October 2011							
	Recorded		Recorded		Recorded		Recorded		Recorded							
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
22,502	0	22,426	0	22,374	0	22,298	0	22,223	0	22,147						
0	0	0	0	0	0	0	0	0	0	0						
22,502	0	22,426	0	22,374	0	22,298	0	22,223	0	22,147						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
6,360	C	6,360	6,360	C	6,360	6,360	C	6,360	6,360	C	6,360	6,360	C			
0		0	0		0	0		0	0		0	0				
1,394	A	1,394	1,394	A	1,418	1,418	A	1,418	1,418	A	1,418	1,418	A			
0		0	0		0	0		0	0		0	0				
0		0	0		0	0		0	0		0	0				
1,394		1,394	1,394		1,418	1,418		1,418	1,418		1,418	1,418				
922		(1,066)	916		(1,067)	911		(1,065)	906		(1,064)	900		(1,063)	895	
4,521		(3,349)	4,500		(3,352)	4,479		(3,347)	4,458		(3,341)	4,436		(3,336)	4,415	
5,442		(4,415)	5,416		(4,419)	5,390		(4,412)	5,363		(4,405)	5,337		(4,399)	5,311	
13,197		3,339	13,171		3,359	13,168		3,366	13,142		3,373	13,116		3,380	13,089	
9,305		(3,339)	9,255		(3,359)	9,206		(3,366)	9,156		(3,373)	9,107		(3,380)	9,058	
1,270,274	C	1,263,525	1,263,525	C	1,256,776	1,256,776	C	1,250,027	1,250,027	C	1,243,278	1,243,278	C	1,236,529	1,236,529	C
8.79		-3.17	8.79		-3.21	8.79		-3.23	8.79		-3.26	8.79		-3.28	8.79	
9,305		9,255	9,255		9,206	9,206		9,156	9,156		9,107	9,107		9,058	9,058	
0		12,594	0		12,565	0		12,523	0		12,480	0		12,438	0	
0		22,426	0		22,374	0		22,298	0		22,223	0		22,147	0	
6,360			6,360			6,360			6,360			6,360			6,360	
(1,067)			(1,066)		(1,067)			(1,065)			(1,064)			(1,063)		
(3,355)			(3,349)		(3,352)			(3,347)			(3,341)			(3,336)		
1,938			1,945		1,941			1,948			1,955			1,962		
9,305			9,255		9,206			9,156			9,107			9,058		
12,637			12,594		12,565			12,523			12,480			12,438		
22,502		0	22,426		0	22,374		0	22,298		0	22,223		0	22,147	

See Also "B. Reference View" for full cell reference

Proposed	June 2011		July 2011		August 2011		September 2011		October 2011		C
	Recorded		Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
0	0	0	0	0	0	0	0	0	0	0	
1,394	1,394	1,394	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	
2,943	2,927	2,927	2,912	2,912	2,896	2,896	2,880	2,880	2,865	2,865	
0	0	0	0	0	0	0	0	0	0	0	
7,738	C 7,738	7,738	C 7,738	7,738	C 7,738	7,738	C 7,738	7,738	C 7,738	7,738	C
12,075	12,059	12,059	12,068	12,068	12,052	12,052	12,037	12,037	12,021	12,021	
10,427	(12,059)	10,367	(12,068)	10,306	(12,052)	10,246	(12,037)	10,186	(12,021)	10,126	
922	(1,066)	916	(1,067)	911	(1,065)	906	(1,064)	900	(1,063)	895	
0	0	0	0	0	0	0	0	0	0	0	
922	(1,066)	916	(1,067)	911	(1,065)	906	(1,064)	900	(1,063)	895	
6,360		6,360		6,360		6,360		6,360		6,360	
(1,067)		(1,066)		(1,067)		(1,065)		(1,064)		(1,063)	
(3,355)		(3,349)		(3,352)		(3,347)		(3,341)		(3,336)	
1,938		1,945		1,941		1,948		1,955		1,962	
9,305		9,255		9,206		9,156		9,107		9,058	
12,637		12,594		12,565		12,523		12,480		12,438	
22,502	0	22,426	0	22,374	0	22,298	0	22,223	0	22,147	
0	0	0	0	0	0	0	0	0	0	0	
1,394	1,394	1,394	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	
2,943	2,927	2,927	2,912	2,912	2,896	2,896	2,880	2,880	2,865	2,865	
0	0	0	0	0	0	0	0	0	0	0	
7,471	C 7,471	7,471	C 7,471	7,471	C 7,471	7,471	C 7,471	7,471	C 7,471	7,471	C
(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	
0	0	0	0	0	0	0	0	0	0	0	
10,696	10,680	10,680	10,689	10,689	10,673	10,673	10,657	10,657	10,642	10,642	
11,806	(10,680)	11,746	(10,689)	11,686	(10,673)	11,625	(10,657)	11,565	(10,642)	11,505	
4,132	(3,738)	4,111	(3,741)	4,090	(3,736)	4,069	(3,730)	4,048	(3,725)	4,027	
389	C 389	389	C 389	389	C 389	389	C 389	389	C 389	389	C
4,521	(3,349)	4,500	(3,352)	4,479	(3,347)	4,458	(3,341)	4,436	(3,336)	4,415	
(22,502)	0	(22,426)	0	(22,374)	0	(22,298)	0	(22,223)	0	(22,147)	
6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	
1,394	1,394	1,394	1,418	1,418	1,418	1,418	1,418	1,418	1,418	1,418	
(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	(1,112)	
2,943	2,927	2,927	2,912	2,912	2,896	2,896	2,880	2,880	2,865	2,865	
(12,916)	9,570	(12,856)	9,578	(12,796)	9,563	(12,736)	9,547	(12,676)	9,531	(12,615)	
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	
(4,521)	3,349	(4,500)	3,352	(4,479)	3,347	(4,458)	3,341	(4,436)	3,336	(4,415)	
(0)	0	0	0	0	(0)	(0)	(0)	(0)	0	0	

See Also "B. Reference View" for full cell reference

November 2011		December 2011		Total Year 2011	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	22,071	0	21,995	0	268,801
0	0	0	0	0	0
0	22,071	0	21,995	A	0 268,801 A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,360	6,360	C	6,360 6,360	A	76,324 76,324 A1
0	0	0	0	0	0
1,418	1,418	A	1,418 1,418	16,876	16,876
0	0	0	0	0	0
0	0	0	0	0	0
1,418	1,418	1,418	1,418	16,876	16,876
(1,061)	890	(1,060)	884	(12,797)	10,965
(3,330)	4,394	(3,325)	4,373	(40,211)	53,870
(4,392)	5,284	(4,385)	5,258	A	(53,008) 64,834 A1
3,387	13,063	3,394	13,036	40,192	158,034
(3,387)	9,008	(3,394)	8,959	(40,192)	110,767
1,229,780	1,229,780	C	1,223,031 1,223,031	1,260,151	1,260,151
-3.30	8.79	-3.33	8.79	-38.27	8.79
9,008	9,008	8,959	8,959	A	110,767 110,767
12,395	0	12,352	0	150,959	0
22,071	0	21,995	0	268,801	0
6,360		6,360		76,324	
(1,061)		(1,060)		(12,797)	
(3,330)		(3,325)		(40,211)	
1,969		1,975		23,316	
9,008		8,959		110,767	
12,395		12,352		150,959	
0	22,071	0	21,995	0	268,801

See Also "B. Reference View" for full cell reference

November 2011		December 2011		Total Year 2011	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0
1,418	1,418	1,418	1,418	16,876	16,876
2,849	2,849	2,833	2,833	35,032	35,032
0	0	0	0	0	0
7,738	7,738	7,738	7,738	92,855	92,855
12,005	12,005	11,990	11,990	144,763	144,763
(12,005)	10,066	(11,990)	10,005	(144,763)	124,038
(1,061)	890	(1,060)	884	(12,797)	10,965
0	0	0	0	0	0
(1,061)	890	(1,060)	884	(12,797)	10,965
	6,360		6,360		76,324
	(1,061)		(1,060)		(12,797)
	(3,330)		(3,325)		(40,211)
	1,969		1,975		23,316
	9,008		8,959		110,767
	12,395		12,352		150,959
0	22,071	0	21,995	0	268,801
0	0	0	0	0	0
1,418	1,418	1,418	1,418	16,876	16,876
2,849	2,849	2,833	2,833	35,032	35,032
0	0	0	0	0	0
7,471	7,471	7,471	7,471	89,648	89,648
(1,112)	(1,112)	(1,112)	(1,112)	(13,343)	(13,343)
0	0	0	0	0	0
10,626	10,626	10,610	10,610	128,212	128,212
(10,626)	11,445	(10,610)	11,385	(128,212)	140,589
(3,719)	4,006	(3,714)	3,985	(44,874)	49,206
389	389	389	389	4,663	4,663
(3,330)	4,394	(3,325)	4,373	(40,211)	53,870
0	(22,071)	0	(21,995)	0	(268,801)
6,360	6,360	6,360	6,360	76,324	76,324
1,418	1,418	1,418	1,418	16,876	16,876
(1,112)	(1,112)	(1,112)	(1,112)	(13,343)	(13,343)
2,849	2,849	2,833	2,833	35,032	35,032
9,516	(12,555)	9,500	(12,495)	114,888	(153,913)
35%	35%	35%	35%	35%	35%
3,330	(4,394)	3,325	(4,373)	40,211	(53,870)

See Also "B. Reference view" for full cell reference

Pacific Gas and Electric Company
 Smart Meter - PreDeploy, Electric
 Decision: D.05.09.044; A.05-06-028 (PreDeploy, ended 2006)
 Capital-Related Revenue Requirements (RRQ)
 (dollars)

Capital-Related RRQ	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1 Depreciation		5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
2 Return on Rate Base		10,087	10,039	9,990	9,941	9,892	9,844	9,795	9,746	9,698	9,649	9,600	9,552
3 Income Taxes		5,767	5,741	5,715	5,689	5,663	5,637	5,611	5,585	5,559	5,533	5,507	5,481
4 Property Taxes		1,461	1,461	1,461	1,461	1,461	1,461	1,394	1,394	1,394	1,394	1,394	1,394
5 Total		23,195	23,121	23,046	22,971	22,897	22,822	22,748	22,673	22,600	22,525	22,451	22,376

Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Inception to Date RRQ by Component and Period										
checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks										
												2005	2006	2007	2008	2009	2010	ITD	2010	ITD	2010	
												115	64,264	70,562	70,562	52,922	70,562	329,007	70,562			
												205	125,209	139,857	132,719	89,032	117,833	604,955	117,833			
												(144)	68,508	60,186	58,963	50,963	67,483	305,959	67,483			
												24	14,204	15,230	16,726	12,951	17,134	76,269	17,134			
												199	272,205	285,935	278,970	205,869	273,013	1,316,190	(80,675)			273,013

														Inception to Date Capital Additions by Period								
														2005	2006	2007	2008	2009	2010	ITD		
6 Capital Additions (SAP)		0	0	0	0	0	0	0	0	0	0	0	0		51,827	1,648,332	n/a	n/a	n/a	n/a	1,700,159	
7 Plant Balance	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159									
8 Plant Balance (Weighted Avg)		1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159									
9 Depreciation Reserve	276,086	281,966	287,846	293,726	299,607	305,487	311,367	317,247	323,127	329,007	334,888	340,768	346,648									
10 Rate Base (Weighted Avg)		1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159									
11 Plant		1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159									
12 Deprecation Reserve		279,026	284,906	290,786	296,666	302,547	308,427	314,307	320,187	326,067	331,948	337,828	343,708									
13 Deferred Taxes		44,030	44,798	45,567	46,335	47,104	47,872	48,641	49,409	50,177	50,946	51,714	52,483									
14 Total		1,377,103	1,370,455	1,363,806	1,357,157	1,350,509	1,343,860	1,337,212	1,330,563	1,323,914	1,317,266	1,310,617	1,303,968									

Sum of lines 1-3 from above.		21,734	21,659	21,585	21,510	21,435	21,361	21,286	21,211	21,136	21,062	20,987	20,912									
		23,893	23,410	23,325	23,240	23,155	23,070	22,985	22,900	22,815	22,730	22,645	22,560									
		2,033	1,625	1,615	1,604	1,594	1,584	1,574	1,564	1,554	1,544	1,534	1,524									

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ANALYSIS

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Depreciation												
Depreciation (line 1)	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Plant Balance (line 8)	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
Monthly Depr Rate	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%
Annual Depr Rate	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%

CPUC authorized depreciation rate is from May 1, 2007 Letter consistent with parameters authorized by CPUC.

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Return on Rate Base												
Return (line 2)	10,087	10,039	9,990	9,941	9,892	9,844	9,795	9,746	9,698	9,649	9,600	9,552
Wtd Avg Rate Base (line 14)	1,377,103	1,370,455	1,363,806	1,357,157	1,350,509	1,343,860	1,337,212	1,330,563	1,323,914	1,317,266	1,310,617	1,303,968
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUC effective 2008.

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Income Taxes												
State	928	923	918	912	907	902	897	891	886	881	876	870
Federal	4,070	4,049	4,029	4,008	3,987	3,966	3,946	3,925	3,904	3,883	3,863	3,842
Deferred	768	768	768	768	768	768	768	768	768	768	768	768
Total	5,767	5,741	5,715	5,689	5,663	5,637	5,611	5,585	5,559	5,533	5,507	5,481

Property Taxes
Property taxes are calculated on net plant.

Factors	
Property Tax Rate 2010-2011	0.01175
Property Tax Rate 2009-2010	0.01173
Property Tax Rate 2008-2009	0.0115045
Property Taxes P109	0.009983

B2

REVENUE REQUIREMENTS

	January 2010		February 2010		March 2010		April 2010		May 2010		
	Recorded		Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present		
REVENUE REQUIREMENT SUMMARY											
ERAM Revenue	0	23,195	0	23,121	0	23,046	0	22,971	0		
Other Revenue	0	0	0	0	0	0	0	0	0		
Total Revenue	0	23,195	0	23,121	0	23,046	0	22,971	0		
Operating Expenses											
Fuel Expense	0	0	0	0	0	0	0	0	0		
O&M Expense	0	0	0	0	0	0	0	0	0		
A&G Expense	0	0	0	0	0	0	0	0	0		
Franchise Fees	0	0	0	0	0	0	0	0	0		
Uncollectible Accounts	0	0	0	0	0	0	0	0	0		
Expense Adjustments	0	0	0	0	0	0	0	0	0		
Total Operating Expenses	0	0	0	0	0	0	0	0	0		
Depreciation	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	
Taxes Other Than Income											
Super Fund Tax	0	0		0	0	0	0	0	0	0	
Property Tax	1,461	1,461	A	1,461	1,461	A	1,461	1,461	A	1,461	
Payroll Tax	0	0		0	0	0	0	0	0	0	
Other	0	0		0	0	0	0	0	0	0	
Total Other Taxes	1,461	1,461		1,461	1,461		1,461	1,461		1,461	
Income Taxes											
State	(1,122)	928		(1,121)	923		(1,120)	918		(1,117)	
Federal	(3,280)	4,838		(3,275)	4,818		(3,269)	4,797		(3,258)	
Total Income Taxes	(4,402)	5,767		(4,396)	5,741		(4,389)	5,715		(4,375)	
Total Expenses	2,939	13,108		2,946	13,082		2,953	13,056		2,966	
Operating Income	(2,939)	10,087		(2,946)	10,039		(2,953)	9,990		(2,966)	
Rate Base	1,377,103	1,377,103	C	1,370,455	1,370,455	C	1,363,806	1,363,806	C	1,357,157	
Rate of Return	-2.56	8.79		-2.58	8.79		-2.60	8.79		-2.62	
Income Requirement @ Authorized RoR	10,087	10,087		10,039	10,039		9,990	9,990		9,941	
Income Deficiency	13,027	0		12,985	0		12,943	0		12,901	
Revenue Deficiency	23,195	0		23,121	0		23,046	0		22,971	
STATE TAX COMPUTATION											
Book Depreciation		5,880		5,880		5,880		5,880		5,880	
State Taxes		(1,122)		(1,121)		(1,120)		(1,118)		(1,117)	
Federal Taxes		(3,280)		(3,275)		(3,269)		(3,264)		(3,258)	
Operating Income		1,478		1,485		1,491		1,498		1,491	
Income Requirement		10,087		10,039		9,990		9,941		9,941	
Income Deficiency		13,027		12,985		12,943		12,901		12,901	
Total Revenue Gross Up	0	23,195		0	23,121		0	23,046		0	22,971

See Also "B. Reference View" for full cell reference

REVENUE REQUIREMENTS

	January 2010		February 2010		March 2010		April 2010		May 2010
	Recorded		Recorded		Recorded		Recorded		Recorded
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461
Interest Expense	3,190	3,190	3,175	3,175	3,159	3,159	3,144	3,144	3,129
Adjustments	0	0	0	0	0	0	0	0	0
Depreciation	8,045	8,045	C 8,045	8,045	C 8,045	8,045	C 8,045	8,045	C 8,045
Total Deductions	12,697	12,697	12,681	12,681	12,666	12,666	12,651	12,651	12,635
State Taxable Income	(12,697)	10,499	(12,681)	10,439	(12,666)	10,380	(12,651)	10,321	(12,635)
Current State Tax	(1,122)	928	(1,121)	923	(1,120)	918	(1,118)	912	(1,117)
Tax Adjustments	0	0	0	0	0	0	0	0	0
Total State Tax	(1,122)	928	(1,121)	923	(1,120)	918	(1,118)	912	(1,117)

FEDERAL TAX COMPUTATION

Book Depreciation		5,880		5,880		5,880		5,880	
State Taxes		(1,122)		(1,121)		(1,120)		(1,118)	
Federal Taxes		(3,280)		(3,275)		(3,269)		(3,264)	
Operating Income		1,478		1,485		1,491		1,498	
Income Requirement		10,087		10,039		9,990		9,941	
Income Deficiency		13,027		12,985		12,943		12,901	
Total Revenue Gross Up	0	23,195	0	23,121	0	23,046	0	22,971	0
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461
Interest Expense	3,190	3,190	3,175	3,175	3,159	3,159	3,144	3,144	3,129
Adjustments	0	0	0	0	0	0	0	0	0
Federal Depreciation	8,076	8,076	C 8,076	8,076	C 8,076	8,076	C 8,076	8,076	C 8,076
State Income Tax (Prior Year)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)
Preferred Div Credit	0	0	0	0	0	0	0	0	0
Total Deductions	11,567	11,567	11,551	11,551	11,536	11,536	11,521	11,521	11,505
Federal Taxable Income	(11,567)	11,629	(11,551)	11,569	(11,536)	11,510	(11,521)	11,451	(11,505)
Current Federal Tax	(4,048)	4,070	(4,043)	4,049	(4,038)	4,029	(4,032)	4,008	(4,027)
Tax Adjustments	768	768	C 768	768	C 768	768	C 768	768	C 768
Total Federal Tax	(3,280)	4,838	(3,275)	4,818	(3,269)	4,797	(3,264)	4,776	(3,258)

Reconciliation

Revenue Deficiency	0	(23,195)	0	(23,121)	0	(23,046)	0	(22,971)	0
Book Depreciation	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Other Taxes	1,461	1,461	0 1,461	1,461	1,461	1,461	0 1,461	1,461	0 1,461
State Tax Prior Year	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)
Interest Expense	3,190	3,190	3,175	3,175	3,159	3,159	3,144	3,144	3,129
Total	9,371	(13,824)	9,356	(13,765)	9,340	(13,706)	9,325	(13,646)	9,310
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	3,280	(4,838)	3,275	(4,818)	3,269	(4,797)	3,264	(4,776)	3,258

(0) See Also "B. Reference View" for full cell reference (0) (0) (0) (0) (0)

Proposed	June 2010		July 2010		August 2010		September 2010		October 2010							
	Recorded		Recorded		Recorded		Recorded		Recorded							
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
22,897	0	22,822	0	22,680	0	22,605	0	22,531	0	22,456						
0	0	0	0	0	0	0	0	0	0	0						
22,897	0	22,822	0	22,680	0	22,605	0	22,531	0	22,456						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C			
0		0	0		0	0		0	0		0	0				
1,461	A	1,461	1,461	A	1,394	1,394	A	1,394	1,394	A	1,394	1,394	A			
0		0	0		0	0		0	0		0	0				
0		0	0		0	0		0	0		0	0				
1,461		1,461	1,461		1,394	1,394		1,394	1,394		1,394	1,394				
907		(1,116)	902		(1,108)	897		(1,107)	891		(1,106)	886		(1,104)	881	
4,755		(3,253)	4,735		(3,224)	4,714		(3,219)	4,693		(3,213)	4,672		(3,208)	4,652	
5,663		(4,369)	5,637		(4,332)	5,611		(4,326)	5,585		(4,319)	5,559		(4,312)	5,533	
13,004		2,973	12,978		2,942	12,885		2,949	12,859		2,956	12,833		2,962	12,807	
9,892		(2,973)	9,844		(2,942)	9,795		(2,949)	9,746		(2,956)	9,698		(2,962)	9,649	
1,350,509	C	1,343,860	1,343,860	C	1,337,212	1,337,212	C	1,330,563	1,330,563	C	1,323,914	1,323,914	C	1,317,266	1,317,266	C
8.79		-2.65	8.79		-2.64	8.79		-2.66	8.79		-2.68	8.79		-2.70	8.79	
9,892		9,844	9,844		9,795	9,795		9,746	9,746		9,698	9,698		9,649	9,649	
0		12,817	0		12,737	0		12,695	0		12,653	0		12,611	0	
0		22,822	0		22,680	0		22,605	0		22,531	0		22,456	0	
5,880		5,880	5,880		5,880	5,880		5,880	5,880		5,880	5,880		5,880	5,880	
(1,117)		(1,116)	(1,108)		(1,107)	(1,104)		(1,106)	(1,104)		(1,106)	(1,104)		(1,104)	(1,104)	
(3,258)		(3,253)	(3,224)		(3,219)	(3,208)		(3,213)	(3,208)		(3,213)	(3,208)		(3,208)	(3,208)	
1,505		1,512	1,548		1,555	1,568		1,561	1,568		1,561	1,568		1,561	1,568	
9,892		9,844	9,795		9,746	9,649		9,698	9,649		9,698	9,649		9,649	9,649	
12,859		12,817	12,737		12,695	12,611		12,653	12,611		12,653	12,611		12,611	12,611	
22,897		0	22,822		0	22,680		0	22,605		0	22,531		0	22,456	

See Also "B. Reference View" for full cell reference

Proposed	June 2010		July 2010		August 2010		September 2010		October 2010		C
	Recorded		Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
0	0	0	0	0	0	0	0	0	0	0	
1,461	1,461	1,461	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	
3,129	3,113	3,113	3,098	3,098	3,082	3,082	3,067	3,067	3,052	3,052	
0	0	0	0	0	0	0	0	0	0	0	
8,045	C 8,045	8,045	C 8,045	8,045	C 8,045	8,045	C 8,045	8,045	C 8,045	8,045	C
12,635	12,620	12,620	12,537	12,537	12,522	12,522	12,506	12,506	12,491	12,491	
10,261	(12,620)	10,202	(12,537)	10,143	(12,522)	10,084	(12,506)	10,024	(12,491)	9,965	
907	(1,116)	902	(1,108)	897	(1,107)	891	(1,106)	886	(1,104)	881	
0	0	0	0	0	0	0	0	0	0	0	
907	(1,116)	902	(1,108)	897	(1,107)	891	(1,106)	886	(1,104)	881	
5,880		5,880		5,880		5,880		5,880		5,880	
(1,117)		(1,116)		(1,108)		(1,107)		(1,106)		(1,104)	
(3,258)		(3,253)		(3,224)		(3,219)		(3,213)		(3,208)	
1,505		1,512		1,548		1,555		1,561		1,568	
9,892		9,844		9,795		9,746		9,698		9,649	
12,859		12,817		12,737		12,695		12,653		12,611	
22,897	0	22,822	0	22,680	0	22,605	0	22,531	0	22,456	
0	0	0	0	0	0	0	0	0	0	0	
1,461	1,461	1,461	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	
3,129	3,113	3,113	3,098	3,098	3,082	3,082	3,067	3,067	3,052	3,052	
0	0	0	0	0	0	0	0	0	0	0	
8,076	C 8,076	8,076	C 8,076	8,076	C 8,076	8,076	C 8,076	8,076	C 8,076	8,076	C
(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	
0	0	0	0	0	0	0	0	0	0	0	
11,505	11,490	11,490	11,407	11,407	11,392	11,392	11,376	11,376	11,361	11,361	
11,392	(11,490)	11,332	(11,407)	11,273	(11,392)	11,214	(11,376)	11,154	(11,361)	11,095	
3,987	(4,021)	3,966	(3,992)	3,946	(3,987)	3,925	(3,982)	3,904	(3,976)	3,883	
768	C 768	768	C 768	768	C 768	768	C 768	768	C 768	768	C
4,755	(3,253)	4,735	(3,224)	4,714	(3,219)	4,693	(3,213)	4,672	(3,208)	4,652	
(22,897)	0	(22,822)	0	(22,680)	0	(22,605)	0	(22,531)	0	(22,456)	
5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	
1,461	1,461	1,461	1,394	1,394	1,394	1,394	1,394	1,394	1,394	1,394	
(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	(1,161)	
3,129	3,113	3,113	3,098	3,098	3,082	3,082	3,067	3,067	3,052	3,052	
(13,587)	9,294	(13,528)	9,212	(13,468)	9,196	(13,409)	9,181	(13,350)	9,165	(13,291)	
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	
(4,755)	3,253	(4,735)	3,224	(4,714)	3,219	(4,693)	3,213	(4,672)	3,208	(4,652)	
0	(0)	0	(0)	0	(0)	0	(0)	0	(0)	0	

See Also "B. Reference View" for full cell reference

November 2010		December 2010		Total Year 2010	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	22,381	0	22,307	0	273,013
0	0	0	0	0	0
0	22,381	0	22,307	A	0 273,013 A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,880	5,880	C	5,880 5,880	A	70,562 70,562 A1
0	0	0	0	0	0
1,394	1,394	A	1,394 1,394	17,134	17,134
0	0	0	0	0	0
0	0	0	0	0	0
1,394	1,394	1,394	1,394	17,134	17,134
(1,103)	876	(1,101)	870	(13,343)	10,791
(3,203)	4,631	(3,197)	4,610	(38,862)	56,692
(4,305)	5,507	(4,299)	5,481	A	(52,206) 67,483 A1
2,969	12,781	2,976	12,755	35,491	155,180
(2,969)	9,600	(2,976)	9,552	(35,491)	117,833
1,310,617	1,310,617	C	1,303,968 1,303,968	1,340,536	1,340,536
-2.72	8.79	-2.74	8.79	-31.77	8.79
9,600	9,600	9,552	9,552	A	117,833 117,833
12,569	0	12,527	0	153,324	0
22,381	0	22,307	0	273,013	0
	5,880		5,880		70,562
	(1,103)		(1,101)		(13,343)
	(3,203)		(3,197)		(38,862)
	1,575		1,582		18,357
	9,600		9,552		117,833
	12,569		12,527		153,324
0	22,381	0	22,307	0	273,013

See Also "B. Reference View" for full cell reference

November 2010		December 2010		Total Year 2010	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0
1,394	1,394	1,394	1,394	17,134	17,134
3,036	3,036	3,021	3,021	37,267	37,267
0	0	0	0	0	0
8,045	8,045	8,045	8,045	96,542	96,542
12,476	12,476	12,460	12,460	150,943	150,943
(12,476)	9,906	(12,460)	9,846	(150,943)	122,070
(1,103)	876	(1,101)	870	(13,343)	10,791
0	0	0	0	0	0
(1,103)	876	(1,101)	870	A (13,343)	10,791 A2
	5,880		5,880		70,562
	(1,103)		(1,101)		(13,343)
	(3,203)		(3,197)		(38,862)
	1,575		1,582		18,357
	9,600		9,552		117,833
	12,569		12,527		153,324
0	22,381	0	22,307	0	273,013
0	0	0	0	0	0
1,394	1,394	1,394	1,394	17,134	17,134
3,036	3,036	3,021	3,021	37,267	37,267
0	0	0	0	0	0
8,076	8,076	8,076	8,076	96,908	96,908
(1,161)	(1,161)	(1,161)	(1,161)	(13,928)	(13,928)
0	0	0	0	0	0
11,346	11,346	11,330	11,330	137,381	137,381
(11,346)	11,036	(11,330)	10,977	(137,381)	135,632
(3,971)	3,863	(3,966)	3,842	A (48,083)	47,471 A2
768	768	768	768	A 9,221	9,221 A2
(3,203)	4,631	(3,197)	4,610	(38,862)	56,692
0	(22,381)	0	(22,307)	0	(273,013)
5,880	5,880	5,880	5,880	70,562	70,562
1,394	1,394	1,394	1,394	17,134	
(1,161)	(1,161)	(1,161)	(1,161)	(13,928)	(13,928)
3,036	3,036	3,021	3,021	37,267	37,267
9,150	(13,231)	9,135	(13,172)	111,035	(179,112)
35%	35%	35%	35%	35%	35%
3,203	(4,631)	3,197	(4,610)	38,862	(62,689)

See Also "B. Reference View" for full cell reference

Pacific Gas and Electric Company
 Smart Meter - PreDeploy, Electric
 Decision: D.05.09.044; A.05-06-028 (PreDeploy, ended 2006)
 Capital-Related Revenue Requirements (RRQ)
 (dollars)

Capital-Related RRQ	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Inception to Date RRQ by Component and Period																		
														2005	2006	2007	2008	2009	ITD	checks												
1 Depreciation	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	115	64,284	70,562	70,562	70,562	276,088	2009	ITD	
2 Return on Rate Base	10,691	10,641	10,593	10,540	10,490	10,439	10,389	10,338	10,288	10,238	10,187	10,137	10,087	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	205	125,200	139,957	132,719	124,967	523,057			
3 Income Taxes	4,724	4,737	4,710	4,684	4,657	4,630	4,603	4,576	4,549	4,522	4,495	4,468	4,441	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(144)	68,508	60,186	58,963	55,990	242,909			
4 Property Taxes	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,461	1,461	1,461	1,461	1,461	1,461	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	24	14,204	15,230	16,728	17,772	63,955			
5 Total	22,836	22,759	22,681	22,604	22,527	22,450	22,333	22,256	22,179	22,101	22,024	21,947	21,870	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	199	272,205	285,935	278,970	268,697	1,106,006			
														Inception to Date Capital Additions by Period																		
														2005	2006	2007	2008	2009	ITD													
6 Capital Additions (SAP)	0	0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	51,827	1,648,332	n/a	n/a	n/a	1,700,159	n/a		
7 Plant Balance	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8 Plant Balance (Weighted Avg)	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9 Depreciation Reserve	205,524	211,404	217,284	223,164	229,044	234,924	240,805	246,685	252,565	258,445	264,325	270,206	276,086	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10 Rate Base (Weighted Avg):														-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11 Plant	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12 Depreciation Reserve	208,464	214,344	220,224	226,104	231,984	237,865	243,745	249,625	255,505	261,385	267,265	273,146	279,026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13 Deferred Taxes	32,169	33,167	34,165	35,163	36,161	37,159	38,157	39,155	40,153	41,151	42,149	43,147	44,145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14 Total	1,459,526	1,452,648	1,445,770	1,438,892	1,432,014	1,425,136	1,418,257	1,411,379	1,404,501	1,397,623	1,390,745	1,383,867	1,376,989	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

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ANALYSIS

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Depreciation												
Depreciation (line 1)	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Plant Balance (line 8)	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
Monthly Depr Rate	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%
Annual Depr Rate	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%

CPUIC authorized depreciation rate is from May 1, 2007 Letter consistent with parameters authorized by CPUIC.

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Return on Rate Base												
Return (line 2)	10,691	10,641	10,590	10,540	10,490	10,439	10,389	10,338	10,288	10,238	10,187	10,137
Wtd Avg Rate Base (line 14)	1,459,526	1,452,648	1,445,770	1,438,892	1,432,014	1,425,136	1,418,257	1,411,379	1,404,501	1,397,623	1,390,745	1,383,867
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUC effective 2008.

Income Taxes	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
State	849	843	838	832	827	821	816	811	805	800	794	789
Federal	2,918	2,896	2,875	2,853	2,832	2,810	2,789	2,767	2,746	2,725	2,703	2,682
Deferred	998	998	998	998	998	998	998	998	998	998	998	998
Total	4,764	4,737	4,710	4,684	4,657	4,630	4,603	4,576	4,549	4,522	4,495	4,468

Property Taxes
Property taxes are calculated on net plant.

Factors	
Property Tax Rate 2009-2010	0.01173
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.009980

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REVENUE REQUIREMENTS

	January 2009		February 2009		March 2009		April 2009		May 2009	
	Recorded		Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	
REVENUE REQUIREMENT SUMMARY										
ERAM Revenue	0	22,836	0	22,759	0	22,681	0	22,604	0	
Other Revenue	0	0	0	0	0	0	0	0	0	
Total Revenue	0	22,836	0	22,759	0	22,681	0	22,604	0	
Operating Expenses										
Fuel Expense	0	0	0	0	0	0	0	0	0	
O&M Expense	0	0	0	0	0	0	0	0	0	
A&G Expense	0	0	0	0	0	0	0	0	0	
Franchise Fees	0	0	0	0	0	0	0	0	0	
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	
Expense Adjustments	0	0	0	0	0	0	0	0	0	
Total Operating Expenses	0	0	0	0	0	0	0	0	0	
Depreciation	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C	5,880
Taxes Other Than Income										
Super Fund Tax	0	0		0	0	0	0	0	0	0
Property Tax	1,501	1,501	A	1,501	1,501	A	1,501	1,501	A	1,501
Payroll Tax	0	0		0	0	0	0	0	0	0
Other	0	0		0	0	0	0	0	0	0
Total Other Taxes	1,501	1,501		1,501	1,501	1,501	1,501	1,501	1,501	1,501
Income Taxes										
State	(1,170)	849		(1,169)	843	(1,167)	838	(1,166)	832	(1,165)
Federal	(4,077)	3,916		(4,071)	3,894	(4,066)	3,873	(4,060)	3,851	(4,055)
Total Income Taxes	(5,247)	4,764		(5,240)	4,737	(5,233)	4,710	(5,226)	4,684	(5,219)
Total Expenses	2,134	12,145		2,141	12,118	2,148	12,091	2,155	12,064	2,162
Operating Income	(2,134)	10,691		(2,141)	10,641	(2,148)	10,590	(2,155)	10,540	(2,162)
Rate Base	1,459,526	1,459,526	C	1,452,648	1,452,648	C	1,445,770	1,445,770	C	1,438,892
Rate of Return	-1.75	8.79		-1.77	8.79	-1.78	8.79	-1.80	8.79	-1.81
Income Requirement @ Authorized RoR	10,691	10,691		10,641	10,641	10,590	10,590	10,540	10,540	10,490
Income Deficiency	12,825	0		12,781	0	12,738	0	12,695	0	12,651
Revenue Deficiency	22,836	0		22,759	0	22,681	0	22,604	0	22,527
STATE TAX COMPUTATION										
Book Depreciation		5,880		5,880		5,880		5,880		5,880
State Taxes		(1,170)		(1,169)		(1,167)		(1,166)		(1,166)
Federal Taxes		(4,077)		(4,071)		(4,066)		(4,060)		(4,060)
Operating Income		633		640		647		654		654
Income Requirement		10,691		10,641		10,590		10,540		10,540
Income Deficiency		12,825		12,781		12,738		12,695		12,695
Total Revenue Gross Up	0	22,836		0	22,759		0	22,681		0

See Also "B. Reference View" for full cell reference

REVENUE REQUIREMENTS

	January 2009		February 2009		March 2009		April 2009		May 2009
	Recorded		Recorded		Recorded		Recorded		Recorded
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501
Interest Expense	3,381	3,381	3,365	3,365	3,349	3,349	3,333	3,333	3,317
Adjustments	0	0	0	0	0	0	0	0	0
Depreciation	8,355	8,355	C 8,355	8,355	C 8,355	8,355	C 8,355	8,355	C 8,355
Total Deductions	13,237	13,237	13,221	13,221	13,205	13,205	13,189	13,189	13,173
State Taxable Income	(13,237)	9,599	(13,221)	9,538	(13,205)	9,476	(13,189)	9,415	(13,173)
Current State Tax	(1,170)	849	(1,169)	843	(1,167)	838	(1,166)	832	(1,165)
Tax Adjustments	0	0	0	0	0	0	0	0	0
Total State Tax	(1,170)	849	(1,169)	843	(1,167)	838	(1,166)	832	(1,165)

FEDERAL TAX COMPUTATION

Book Depreciation		5,880		5,880		5,880		5,880		5,880
State Taxes		(1,170)		(1,169)		(1,167)		(1,166)		(1,165)
Federal Taxes		(4,077)		(4,071)		(4,066)		(4,060)		(4,055)
Operating Income		633		640		647		654		654
Income Requirement		10,691		10,641		10,590		10,540		10,540
Income Deficiency		12,825		12,781		12,738		12,695		12,695
Total Revenue Gross Up	0	22,836	0	22,759	0	22,681	0	22,604	0	22,604
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501
Interest Expense	3,381	3,381	3,365	3,365	3,349	3,349	3,333	3,333	3,317	3,317
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	8,732	8,732	C 8,732	8,732	C 8,732	8,732	C 8,732	8,732	C 8,732	8,732
State Income Tax (Prior Year)	886	886	886	886	886	886	886	886	886	886
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	14,500	14,500	14,484	14,484	14,468	14,468	14,452	14,452	14,436	14,436
Federal Taxable Income	(14,500)	8,336	(14,484)	8,275	(14,468)	8,214	(14,452)	8,152	(14,436)	8,152
Current Federal Tax	(5,075)	2,918	(5,069)	2,896	(5,064)	2,875	(5,058)	2,853	(5,053)	2,853
Tax Adjustments	998	998	C 998	998	C 998	998	C 998	998	C 998	998
Total Federal Tax	(4,077)	3,916	(4,071)	3,894	(4,066)	3,873	(4,060)	3,851	(4,055)	3,851

Reconciliation

Revenue Deficiency	0	(22,836)	0	(22,759)	0	(22,681)	0	(22,604)	0	(22,604)
Book Depreciation	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Other Taxes	1,501	1,501	0 1,501	1,501	0 1,501	1,501	0 1,501	1,501	0 1,501	1,501
State Tax Prior Year	886	886	886	886	886	886	886	886	886	886
Interest Expense	3,381	3,381	3,365	3,365	3,349	3,349	3,333	3,333	3,317	3,317
Total	11,648	(11,188)	11,632	(11,126)	11,616	(11,065)	11,601	(11,004)	11,585	(11,004)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	4,077	(3,916)	4,071	(3,894)	4,066	(3,873)	4,060	(3,851)	4,055	(3,851)

(0) See Also "B. Reference View" for full cell reference (0) (0) (0) (0) (0)

Proposed	June 2009		July 2009		August 2009		September 2009		October 2009							
	Recorded		Recorded		Recorded		Recorded		Recorded							
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
22,527	0	22,450	0	22,333	0	22,256	0	22,179	0	22,101						
0	0	0	0	0	0	0	0	0	0	0						
22,527	0	22,450	0	22,333	0	22,256	0	22,179	0	22,101						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C			
0		0	0		0	0		0	0		0	0				
1,501	A	1,501	1,501	A	1,461	1,461	A	1,461	1,461	A	1,461	1,461	A			
0		0	0		0	0		0	0		0	0				
0		0	0		0	0		0	0		0	0				
1,501		1,501	1,501		1,461	1,461		1,461	1,461		1,461	1,461				
827		(1,163)	821		(1,158)	816		(1,157)	811		(1,155)	805		(1,154)	800	
3,830		(4,049)	3,808		(4,030)	3,787		(4,024)	3,765		(4,019)	3,744		(4,013)	3,722	
4,657		(5,212)	4,630		(5,188)	4,603		(5,181)	4,576		(5,174)	4,549		(5,167)	4,522	
12,037		2,169	12,011		2,154	11,945		2,161	11,918		2,168	11,891		2,175	11,864	
10,490		(2,169)	10,439		(2,154)	10,389		(2,161)	10,338		(2,168)	10,288		(2,175)	10,238	
1,432,014	C	1,425,136	1,425,136	C	1,418,257	1,418,257	C	1,411,379	1,411,379	C	1,404,501	1,404,501	C	1,397,623	1,397,623	C
8.79		-1.83	8.79		-1.82	8.79		-1.84	8.79		-1.85	8.79		-1.87	8.79	
10,490		10,439	10,439		10,389	10,389		10,338	10,338		10,288	10,288		10,238	10,238	
0		12,608	0		12,542	0		12,499	0		12,456	0		12,412	0	
0		22,450	0		22,333	0		22,256	0		22,179	0		22,101	0	
5,880		5,880	5,880		5,880	5,880		5,880	5,880		5,880	5,880		5,880	5,880	
(1,165)		(1,163)	(1,158)		(1,157)	(1,154)		(1,155)	(1,154)		(1,155)	(1,154)		(1,154)	(1,154)	
(4,055)		(4,049)	(4,030)		(4,024)	(4,013)		(4,019)	(4,013)		(4,019)	(4,013)		(4,013)	(4,013)	
661		668	692		692	699		699	706		706	713		713	713	
10,490		10,439	10,389		10,389	10,338		10,338	10,288		10,288	10,238		10,238	10,238	
12,651		12,608	12,542		12,542	12,499		12,499	12,456		12,456	12,412		12,412	12,412	
22,527		0	22,450		0	22,333		0	22,256		0	22,179		0	22,101	

See Also "B. Reference View" for full cell reference

Proposed	June 2009		July 2009		August 2009		September 2009		October 2009		C
	Recorded		Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
0	0	0	0	0	0	0	0	0	0	0	
1,501	1,501	1,501	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	
3,317	3,302	3,302	3,286	3,286	3,270	3,270	3,254	3,254	3,238	3,238	
0	0	0	0	0	0	0	0	0	0	0	
8,355	C 8,355	8,355	C 8,355	8,355	C 8,355	8,355	C 8,355	8,355	C 8,355	8,355	C
13,173	13,157	13,157	13,102	13,102	13,086	13,086	13,071	13,071	13,055	13,055	
9,354	(13,157)	9,292	(13,102)	9,231	(13,086)	9,170	(13,071)	9,108	(13,055)	9,047	
827	(1,163)	821	(1,158)	816	(1,157)	811	(1,155)	805	(1,154)	800	
0	0	0	0	0	0	0	0	0	0	0	
827	(1,163)	821	(1,158)	816	(1,157)	811	(1,155)	805	(1,154)	800	
5,880		5,880		5,880		5,880		5,880		5,880	
(1,165)		(1,163)		(1,158)		(1,157)		(1,155)		(1,154)	
(4,055)		(4,049)		(4,030)		(4,024)		(4,019)		(4,013)	
661		668		692		699		706		713	
10,490		10,439		10,389		10,338		10,288		10,238	
12,651		12,608		12,542		12,499		12,456		12,412	
22,527	0	22,450	0	22,333	0	22,256	0	22,179	0	22,101	
0	0	0	0	0	0	0	0	0	0	0	
1,501	1,501	1,501	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	
3,317	3,302	3,302	3,286	3,286	3,270	3,270	3,254	3,254	3,238	3,238	
0	0	0	0	0	0	0	0	0	0	0	
8,732	C 8,732	8,732	C 8,732	8,732	C 8,732	8,732	C 8,732	8,732	C 8,732	8,732	C
886	886	886	886	886	886	886	886	886	886	886	
0	0	0	0	0	0	0	0	0	0	0	
14,436	14,420	14,420	14,365	14,365	14,349	14,349	14,333	14,333	14,317	14,317	
8,091	(14,420)	8,030	(14,365)	7,968	(14,349)	7,907	(14,333)	7,846	(14,317)	7,784	
2,832	(5,047)	2,810	(5,028)	2,789	(5,022)	2,767	(5,017)	2,746	(5,011)	2,725	
998	C 998	998	C 998	998	C 998	998	C 998	998	C 998	998	C
3,830	(4,049)	3,808	(4,030)	3,787	(4,024)	3,765	(4,019)	3,744	(4,013)	3,722	
(22,527)	0	(22,450)	0	(22,333)	0	(22,256)	0	(22,179)	0	(22,101)	
5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	
1,501	1,501	1,501	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	
886	886	886	886	886	886	886	886	886	886	886	
3,317	3,302	3,302	3,286	3,286	3,270	3,270	3,254	3,254	3,238	3,238	
(10,942)	11,569	(10,881)	11,514	(10,820)	11,498	(10,758)	11,482	(10,697)	11,466	(10,636)	
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	
(3,830)	4,049	(3,808)	4,030	(3,787)	4,024	(3,765)	4,019	(3,744)	4,013	(3,722)	

See Also "B. Reference View" for full cell reference

November 2009		December 2009		Total Year 2009	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	22,024	0	21,947	0	268,697
0	0	0	0	0	0
0	22,024	0	21,947	A	0 268,697 A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,880	5,880	C	5,880 5,880	A	70,562 70,562 A1
0	0	0	0	0	0
1,461	1,461	A	1,461 1,461	17,772	17,772
0	0	0	0	0	0
0	0	0	0	0	0
1,461	1,461	1,461	1,461	17,772	17,772
(1,153)	794	(1,151)	789	(13,928)	9,825
(4,007)	3,701	(4,002)	3,680	(48,473)	45,571
(5,160)	4,495	(5,153)	4,468	A	(62,401) 55,396 A1
2,182	11,837	2,189	11,810	25,933	143,730
(2,182)	10,187	(2,189)	10,137	(25,933)	124,967
1,390,745	1,390,745	C	1,383,867 1,383,867	1,421,696	1,421,696
-1.88	8.79	-1.90	8.79	-21.89	8.79
10,187	10,187	10,137	10,137	A	124,967 124,967
12,369	0	12,325	0	150,901	0
22,024	0	21,947	0	268,697	0
5,880		5,880		70,562	
(1,153)		(1,151)		(13,928)	
(4,007)		(4,002)		(48,473)	
720		727		8,161	
10,187		10,137		124,967	
12,369		12,325		150,901	
0	22,024	0	21,947	0	268,697

See Also "B. Reference View" for full cell reference

November 2009		December 2009		Total Year 2009	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0
1,461	1,461	1,461	1,461	17,772	17,772
3,222	3,222	3,206	3,206	39,523	39,523
0	0	0	0	0	0
8,355	8,355	8,355	8,355	100,264	100,264
13,039	13,039	13,023	13,023	157,559	157,559
(13,039)	8,986	(13,023)	8,924	(157,559)	111,138
(1,153)	794	(1,151)	789	(13,928)	9,825
0	0	0	0	0	0
(1,153)	794	(1,151)	789	A (13,928)	9,825 A2
	5,880		5,880		70,562
	(1,153)		(1,151)		(13,928)
	(4,007)		(4,002)		(48,473)
	720		727		8,161
	10,187		10,137		124,967
	12,369		12,325		150,901
0	22,024	0	21,947	0	268,697
0	0	0	0	0	0
1,461	1,461	1,461	1,461	17,772	17,772
3,222	3,222	3,206	3,206	39,523	39,523
0	0	0	0	0	0
8,732	8,732	8,732	8,732	104,778	104,778
886	886	886	886	10,636	10,636
0	0	0	0	0	0
14,301	14,301	14,285	14,285	172,709	172,709
(14,301)	7,723	(14,285)	7,662	(172,709)	95,988
(5,005)	2,703	(5,000)	2,682	A (60,448)	33,596 A2
998	998	998	998	A 11,976	11,976 A2
(4,007)	3,701	(4,002)	3,680	(48,473)	45,571
0	(22,024)	0	(21,947)	0	(268,697)
5,880	5,880	5,880	5,880	70,562	70,562
1,461	1,461	1,461	1,461	17,772	
886	886	886	886	10,636	10,636
3,222	3,222	3,206	3,206	39,523	39,523
11,450	(10,574)	11,434	(10,513)	138,493	(147,976)
35%	35%	35%	35%	35%	35%
4,007	(3,701)	4,002	(3,680)	48,473	(51,792)

See Also "B. Reference View" for full cell reference

DEVELOPMENT OF RATE BASE

END OF MONTH	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Weighted Average 2006
PLANT	2,445	51,827	193,153	614,845	2,137,824	1,305,316	1,419,641	1,572,577	1,685,354	1,825,631	2,374,866	1,710,128	1,711,164	1,700,159	1,450,048
RESERVE	5	115	617	2,279	7,631	14,058	18,967	24,397	30,365	36,839	44,484	51,892	58,156	64,399	26,823
DEFERRED TAX	14	640	619	695	1,478	672	584	600	675	941	2,599	1,432	672	(225)	904
RATE BASE	2,426	51,072	191,917	611,871	2,128,715	1,290,587	1,400,091	1,547,580	1,654,315	1,787,852	2,327,784	1,656,804	1,652,336	1,635,985	1,422,320

WEIGHTED AVERAGE	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Weighted Average 2006
PLANT	1,223	27,136	122,490	403,999	1,376,335	1,721,570	1,362,479	1,496,109	1,628,966	1,755,493	2,100,249	2,042,497	1,710,646	1,705,662	1,452,208
RESERVE	2	60	366	1,448	4,955	10,844	16,512	21,682	27,381	33,602	40,661	48,188	55,024	61,277	26,828
DEFERRED TAX	7	327	629	657	1,087	1,075	628	592	637	808	1,770	2,015	1,052	223	931
RATE BASE	1,213	26,749	121,495	401,894	1,370,293	1,709,651	1,345,339	1,473,836	1,600,947	1,721,083	2,057,818	1,992,294	1,654,570	1,644,161	1,424,448

	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Weighted Average 2006
DEPRECIATION EXPENSE	5	110	502	1,662	5,352	6,427	4,909	5,430	5,968	6,474	7,645	7,408	6,264	6,243	
FEDERAL TAX DEPRECIATION EXPENSE	46	1,898	442	1,879	7,590	4,122	4,658	5,477	6,182	7,234	12,383	4,074	4,093	3,680	
STATE TAX DEPRECIATION EXPENSE	41	1,685	392	1,669	6,740	3,660	4,136	4,863	5,489	6,424	10,996	3,617	3,635	3,268	
DEFERRED TAX EXPENSE	14	626	(21)	76	783	(807)	(88)	16	75	266	1,658	(1,167)	(760)	(897)	

CHECKS:

END OF MONTH:

PLANT
RESERVE

DEFERRED TAX

RATE BASE

WEIGHTED AVERAGE:

PLANT
RESERVE
DEFERRED TAX

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE
FEDERAL TAX DEPRECIATION EXPENSE
STATE TAX DEPRECIATION EXPENSE
DEFERRED TAX EXPENSE

DEVELOPMENT OF RATE BASE

END OF MONTH	Nov-06	Dec-06	Weighted Average 2006	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07
PLANT	1,711,164	1,700,159	1,450,048	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	58,156	64,399	26,823	70,279	76,159	82,040	87,920	93,800	99,680	105,560	111,441	117,321	123,201	129,081
DEFERRED TAX	672	(225)	904	1,187	2,600	4,013	5,425	6,838	8,250	9,663	11,075	12,488	13,901	15,313
RATE BASE	1,652,336	1,635,985	1,422,320	1,628,692	1,621,400	1,614,107	1,606,814	1,599,521	1,592,229	1,584,936	1,577,643	1,570,350	1,563,058	1,555,765

WEIGHTED AVERAGE	Nov-06	Dec-06	Weighted Average 2006	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07
PLANT	1,710,646	1,705,662	1,452,208	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	55,024	61,277	26,828	67,339	73,219	79,099	84,980	90,860	96,740	102,620	108,500	114,381	120,261	126,141
DEFERRED TAX	1,052	223	931	481	1,894	3,306	4,719	6,131	7,544	8,957	10,369	11,782	13,194	14,607
RATE BASE	1,654,570	1,644,161	1,424,448	1,632,339	1,625,046	1,617,753	1,610,460	1,603,168	1,595,875	1,588,582	1,581,289	1,573,997	1,566,704	1,559,411

	Nov-06	Dec-06	Weighted Average 2006	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07
DEPRECIATION EXPENSE	6,264	6,243		5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
FEDERAL TAX DEPRECIATION EXPENSE	0,093	3,680		9,916	9,916	9,916	9,916	9,916	9,916	9,916	9,916	9,916	9,916	9,916
STATE TAX DEPRECIATION EXPENSE	3,635	3,268		8,857	8,857	8,857	8,857	8,857	8,857	8,857	8,857	8,857	8,857	8,857
DEFERRED TAX EXPENSE	(760)	(897)		1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413

CHECKS:

END OF MONTH:

PLANT
RESERVE

DEFERRED TAX

RATE BASE

WEIGHTED AVERAGE:

PLANT
RESERVE
DEFERRED TAX

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE
FEDERAL TAX DEPRECIATION EXPENSE
STATE TAX DEPRECIATION EXPENSE
DEFERRED TAX EXPENSE

DEVELOPMENT OF RATE BASE

END OF MONTH	Weighted Dec-07 Average 07		Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	134,961	99,680	140,841	146,722	152,602	158,482	164,362	170,242	176,123	182,003	187,883	193,763	199,643	205,524
DEFERRED TAX	16,726	8,250	17,971	19,216	20,462	21,707	22,953	24,198	25,443	26,689	27,934	29,179	30,425	31,670
RATE BASE	1,548,472	1,592,229	1,541,346	1,534,221	1,527,095	1,519,970	1,512,844	1,505,719	1,498,593	1,491,468	1,484,342	1,477,216	1,470,091	1,462,965

WEIGHTED AVERAGE	Weighted Dec-07 Average 07		Jan-08	Feb-08	Mar-08	Dec-99	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	132,021	99,680	137,901	123,201	146,722	152,602	158,482	164,362	170,242	176,123	182,003	187,883	193,763	199,643
DEFERRED TAX	16,019	8,250	17,348	18,594	19,839	21,085	22,330	23,575	24,821	26,066	27,311	28,557	29,802	31,047
RATE BASE	1,552,118	1,592,229	1,544,909	1,558,364	1,533,598	1,526,473	1,519,347	1,512,222	1,505,096	1,497,970	1,490,845	1,483,719	1,476,594	1,469,468

	Weighted Dec-07 Average 07		Jan-08	Feb-08	Mar-08	Dec-99	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
DEPRECIATION EXPENSE	5,880		5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
FEDERAL TAX DEPRECIATION EXPENSE	9,916		9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438
STATE TAX DEPRECIATION EXPENSE	8,857		8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657
DEFERRED TAX EXPENSE	1,413		1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245

CHECKS:

END OF MONTH:

PLANT
RESERVE

DEFERRED TAX

RATE BASE

WEIGHTED AVERAGE:

PLANT
RESERVE
DEFERRED TAX

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE
FEDERAL TAX DEPRECIATION EXPENSE
STATE TAX DEPRECIATION EXPENSE
DEFERRED TAX EXPENSE

DEVELOPMENT OF RATE BASE

<u>END OF MONTH</u>	<u>Weighted Average 2008</u>
PLANT	1,700,159
RESERVE	170,242
DEFERRED TAX	24,198
<u>RATE BASE</u>	<u>1,505,719</u>

<u>WEIGHTED AVERAGE</u>	<u>Weighted Average 2008</u>
PLANT	1,700,159
RESERVE	166,077
DEFERRED TAX	24,198
<u>RATE BASE</u>	<u>1,509,884</u>

	<u>Weighted Average 2008</u>
<u>DEPRECIATION EXPENSE</u>	
<u>FEDERAL TAX DEPRECIATION EXPENSE</u>	
<u>STATE TAX DEPRECIATION EXPENSE</u>	
<u>DEFERRED TAX EXPENSE</u>	

CHECKS:

END OF MONTH:

PLANT
RESERVE

DEFERRED TAX

RATE BASE

WEIGHTED AVERAGE:

PLANT
RESERVE
DEFERRED TAX

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE
FEDERAL TAX DEPRECIATION EXPENSE
STATE TAX DEPRECIATION EXPENSE
DEFERRED TAX EXPENSE

DEVELOPMENT OF RATE BASE

END OF MONTH	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Weighted Average 00
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	211,404	217,284	223,164	229,044	234,924	240,805	246,685	252,565	258,445	264,325	270,206	276,086	240,805
DEFERRED TAX	32,668	33,666	34,664	35,662	36,660	37,658	38,656	39,654	40,652	41,650	42,648	43,646	37,658
RATE BASE	1,456,087	1,449,209	1,442,331	1,435,453	1,428,575	1,421,696	1,414,818	1,407,940	1,401,062	1,394,184	1,387,306	1,380,428	1,421,696

WEIGHTED AVERAGE	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Weighted Average 00
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	208,464	214,344	220,224	226,104	231,984	237,865	243,745	249,625	255,505	261,385	267,265	273,146	240,805
DEFERRED TAX	32,169	33,167	34,165	35,163	36,161	37,159	38,157	39,155	40,153	41,151	42,149	43,147	37,658
RATE BASE	1,459,526	1,452,648	1,445,770	1,438,892	1,432,014	1,425,136	1,418,257	1,411,379	1,404,501	1,397,623	1,390,745	1,383,867	1,421,696

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Weighted Average 00
DEPRECIATION EXPENSE	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	
FEDERAL TAX DEPRECIATION EXPENSE	732	8,732	8,732	8,732	8,732	8,732	8,732	8,732	8,732	8,732	8,732	8,732	
STATE TAX DEPRECIATION EXPENSE	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	
DEFERRED TAX EXPENSE	998	998	998	998	998	998	998	998	998	998	998	998	

CHECKS:

END OF MONTH:

PLANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
RESERVE	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	0.00	0.00	(0.00)	

DEFERRED TAX	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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RATE BASE

WEIGHTED AVERAGE:

PLANT	0	0	0	0	0	0	0	0	0	0	0	0
RESERVE	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED TAX	0	0	0	0	0	0	0	0	0	0	0	0

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
FEDERAL TAX DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
STATE TAX DEPRECIATION EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED TAX EXPENSE	0	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

DEVELOPMENT OF RATE BASE

END OF MONTH	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Weighted Average 10
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	281,966	287,846	293,726	299,607	305,487	311,367	317,247	323,127	329,007	334,888	340,768	346,648	311,367
DEFERRED TAX	44,414	45,183	45,951	46,719	47,488	48,256	49,025	49,793	50,562	51,330	52,098	52,867	48,256
RATE BASE	1,373,779	1,367,130	1,360,482	1,353,833	1,347,184	1,340,536	1,333,887	1,327,239	1,320,590	1,313,941	1,307,293	1,300,644	1,340,536

WEIGHTED AVERAGE	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Weighted Average 10
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	279,026	284,906	290,786	296,666	302,547	308,427	314,307	320,187	326,067	331,948	337,828	343,708	311,367
DEFERRED TAX	44,030	44,798	45,567	46,335	47,104	47,872	48,641	49,409	50,177	50,946	51,714	52,483	48,256
RATE BASE	1,377,103	1,370,455	1,363,806	1,357,157	1,350,509	1,343,860	1,337,212	1,330,563	1,323,914	1,317,266	1,310,617	1,303,968	1,340,536

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Weighted Average 10
DEPRECIATION EXPENSE	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	
FEDERAL TAX DEPRECIATION EXPENSE	8,076	8,076	8,076	8,076	8,076	8,076	8,076	8,076	8,076	8,076	8,076	8,076	
STATE TAX DEPRECIATION EXPENSE	8,045	8,045	8,045	8,045	8,045	8,045	8,045	8,045	8,045	8,045	8,045	8,045	
DEFERRED TAX EXPENSE	768	768	768	768	768	768	768	768	768	768	768	768	

CHECKS:

END OF MONTH:

PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

DEFERRED TAX	-	-	-	-	-	-	-	-	-	-	-	-
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RATE BASE												
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WEIGHTED AVERAGE:												
PLANT	-	-	-	-	-	-	-	-	-	-	-	-
RESERVE	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAX	-	-	-	-	-	-	-	-	-	-	-	-
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RATE BASE												
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MONTH ACTIVITY:												
DEPRECIATION EXPENSE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
FEDERAL TAX DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-
STATE TAX DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAX EXPENSE	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

DEVELOPMENT OF RATE BASE

END OF MONTH	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	353,008	359,369	365,729	372,089	378,450	384,810	391,170	397,531	403,891	410,251	416,612	422,972
DEFERRED TAX	53,255	53,644	54,033	54,421	54,810	55,199	55,587	55,976	56,364	56,753	57,142	57,530
RATE BASE	1,293,895	1,287,146	1,280,397	1,273,648	1,266,900	1,260,151	1,253,402	1,246,653	1,239,904	1,233,155	1,226,406	1,219,657

WEIGHTED AVERAGE	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
PLANT	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
RESERVE	349,828	356,188	362,549	368,909	375,269	381,630	387,990	394,350	400,711	407,071	413,431	419,792
DEFERRED TAX	53,061	53,450	53,838	54,227	54,616	55,004	55,393	55,781	56,170	56,559	56,947	57,336
RATE BASE	1,297,270	1,290,521	1,283,772	1,277,023	1,270,274	1,263,525	1,256,776	1,250,027	1,243,278	1,236,529	1,229,780	1,223,031

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
DEPRECIATION EXPENSE	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360	6,360
FEDERAL TAX DEPRECIATION EXPENSE	471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471
STATE TAX DEPRECIATION EXPENSE	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738	7,738
DEFERRED TAX EXPENSE	389	389	389	389	389	389	389	389	389	389	389	389

CHECKS:

END OF MONTH:

PLANT	-	-	-	-	-	-	-	-	-	-	-	-
RESERVE	-	-	-	-	-	-	-	-	-	-	-	-

DEFERRED TAX	-	-	-	-	-	-	-	-	-	-	-	-
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RATE BASE

WEIGHTED AVERAGE:

PLANT	-	-	-	-	-	-	-	-	-	-	-	-
RESERVE	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAX	-	-	-	-	-	-	-	-	-	-	-	-

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE	0	0	0	(0)	(0)	0	0	(0)	(0)	0	0	(0)
FEDERAL TAX DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-
STATE TAX DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAX EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-

DEVELOPMENT OF RATE BASE

END OF MONTH	Weighted Average 02
PLANT	1,629,319
RESERVE	370,366
DEFERRED TAX	52,996
RATE BASE	1,205,957

WEIGHTED AVERAGE	Weighted Average 02
PLANT	1,700,159
RESERVE	384,810
DEFERRED TAX	55,199
RATE BASE	1,260,151

DEPRECIATION EXPENSE
FEDERAL TAX DEPRECIATION EXPENSE
STATE TAX DEPRECIATION EXPENSE
DEFERRED TAX EXPENSE

CHECKS:

END OF MONTH:

PLANT
RESERVE

DEFERRED TAX

RATE BASE

WEIGHTED AVERAGE:

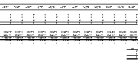
PLANT
RESERVE
DEFERRED TAX

RATE BASE

MONTH ACTIVITY:

DEPRECIATION EXPENSE
FEDERAL TAX DEPRECIATION EXPENSE
STATE TAX DEPRECIATION EXPENSE
DEFERRED TAX EXPENSE

11/12/2024
11/12/2024
11/12/2024
11/12/2024



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21	22	23	24	25	26	27	28	29	30

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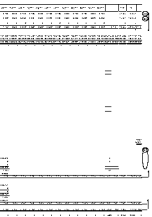
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Book Depreciation Rates - CIS Equipment

No.	AssetClass	AssetClassDescription	Func	2006	2007	2008-10	2011	2010
1	EDP	Electric Meters	EDP	3.76%	3.27%	3.27%	3.96%	0.00%
2	CMP	CMP39707 - Electric Modules	CMP	5.00%	5.00%	5.00%	5.00%	0.00%
4	Open			0.00%	0.00%	0.00%	0.00%	0.00%

2006-2010: Rates tie to May 1 Letters
 2011: Rates tie to GRC settled rates list (where included in the list)

Appendix B

Edison Electric Company
General Rate Case

Depreciation and Accrual Rates

Ln	Asset Class	Note	FERC Acct.	Description	Net Salvage Rates			Accrual Rates		
					PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)	PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)
ELECTRIC										
<i>Intangible Plant</i>										
1	EIP30201		302	Franchises and Consents	0		0	2.23		2.23
2	EIP30301		303	USBR - Limited Term Electric	0		0	0.00		0.00
3	EIP30303		303	Software	0		0	0.00		0.00
<i>Steam Production Plant - Combined Cycle</i>										
4	ESF31103		311	Structures & Improvements	0		0	3.52		3.52
5	ESF31203/ ESF31205		312	Boiler Plant Equipment	0		0	3.52		3.52
6	ESF31403		314	Turbogenerator Units	0		0	3.52		3.52
7	ESF31503		315	Accessory Electrical Equipment	0		0	3.52		3.52
8	ESF31603		316	Miscellaneous Power Plant Equipment	0		0	3.52		3.52
<i>Steam Production Plant - Other Steam Production</i>										
9	ESF31101		311	Structures & Improvements	0		0	8.36		8.36
10	ESF31201		312	Boiler Plant Equipment	0		0	8.36		8.36
11	ESF31301		313	Engines and Engine-Driven Generators	0		0	8.36		8.36
12	ESF31401		314	Turbogenerator Units	0		0	8.36		8.36
13	ESF31501		315	Accessory Electrical Equipment	0		0	8.36		8.36
14	ESF31601		316	Miscellaneous Power Plant Equipment	0		0	8.36		8.36
<i>Nuclear Production - 2001 & Prior</i>										
15	ENP32100		321	Structures & Improvements	-3		-3	0.17		0.17
16	ENP32200		322	Reactor Plant Equipment	-5		-5	0.40		0.40
17	ENP32300		323	Turbogenerator Units	-2		-2	0.13		0.13
18	ENP32400	1	324	Accessory Electrical Equipment	-5		-2	0.34		0.12
19	ENP32500	1	325	Miscellaneous Power Plant Equipment	-4		-2	0.27		0.13
<i>Nuclear Production - 2002 & Subsequent</i>										
20	ENP32102		321	Structures & Improvements	-3		-3	6.58		6.58
21	ENP32201		322	Reactor Plant Equipment U2	-5		-5	6.59		6.59
22	ENP32202		322	Reactor Plant Equipment	-5		-5	6.59		6.59
23	ENP32302		323	Turbogenerator Units	-2		-2	6.46		6.46
24	ENP32402	1	324	Accessory Electrical Equipment	-5		-2	6.57		6.38
25	ENP32502	1	325	Miscellaneous Power Plant Equipment	-4		-2	6.48		6.35
<i>Hydroelectric Production excluding Helms Pumped Storage</i>										
26	EHP33102 / EHP33103 / EHP33202 / EHP33203		331	Structures & Improvements	0		0	1.90		1.90
27	EHP33203		332	Reservoirs, Dams & Waterways	0		0	1.43		1.43
28	EHP33300	1	333	Waterwheels, Turbines & Generators	-2		0	2.49		2.39
29	EHP33400	1	334	Accessory Electrical Equipment	-14		0	4.12		3.29
30	EHP33500	1	335	Miscellaneous Power Plant Equipment	-8		0	3.83		3.42

Ln	Asset Class	Note	FERC Acct.	Description	Net Salvage Rates			Accrual Rates		
					PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)	PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)
31	EHP33600		336	Roads, Railroads & Bridges	0		0	3.06		3.06
<i>Hydroelectric Production - Helms Pumped Storage</i>										
32	EHH33101		331	Structures & Improvements	-1		-1	0.00		0.00
33	EHH33201		332	Reservoirs, Dams & Waterways	-1		-1	0.00		0.00
34	EHH33300		333	Waterwheels, Turbines & Generators	-4		-4	0.35		0.35
35	EHH33400		334	Accessory Electrical Equipment	-15		-15	0.89		0.89
36	EHH33500		335	Miscellaneous Power Plant Equipment	-10		-10	0.64		0.64
37	EHH33600		336	Roads, Railroads & Bridges	0		0	0.00		0.00
<i>Other Production - Combined Cycle Production</i>										
38	EOP34101		341	Structures & Improvements	0		0	3.52		3.52
39	EOP34201		342	Fuel Holders, Producers and Accessories	0		0	3.52		3.52
40	EOP34301		343	Prime Movers	0		0	3.52		3.52
41	EOP34401		344	Generators	0		0	3.52		3.52
42	EOP34501		345	Accessory Electrical Equipment	0		0	3.52		3.52
43	EOP34601		346	Miscellaneous Power Plant Equipment	0		0	3.52		3.52
<i>Other Production - Solar</i>										
44	EOP34602		346	Miscellaneous Power Plant Eqp - Solar	0		0	3.97		3.97
<i>All Other Production</i>										
45	EOP34100		341	Structures & Improvements	0		0	3.33		3.33
46	EOP34200		342	Fuel Holders, Producers and Accessories	0		0	33.40		33.40
47	EOP34300		343	Prime Movers	0		0	0.00		0.00
48	EOP34400		344	Generators	0		0	2.85		2.85
49	EOP34500		345	Accessory Electrical Equipment	0		0	4.31		4.31
50	EOP34600		346	Miscellaneous Power Plant Equipment	0		0	13.35		13.35
<i>Electric Transmission (Generation (ETC))</i>										
51	ETC35201		352	Structures & Improvements	-20		-20	1.54		1.54
52	ETC35301	1, 2	353	Station Equipment	-50	-30	-30	3.10	2.51	2.51
53	ETC35302		353	Step Up Transformers	-5		-5	2.67		2.67
54	ETP35303		353	Step Up Transformers (Combined Cycle)	-5		-5	4.74		4.74
55	ETC35400	1, 2	354	Towers & Fixtures	-80	-60	-60	2.41	1.96	1.96
56	ETP35401		354	Towers & Fixtures (Combined Cycle)	-80		-80	5.99		5.99
57	ETC35500		355	Poles & Fixtures	-80		-80	3.19		3.19
58	ETC35600		356	OH Conductor/Devices - Twr/PI Ln	-80		-80	3.21		3.21
59	ETP35601		356	OH Conductors & Devices (Combined Cycle)	-80		-80	5.99		5.99
60	ETC35700		357	UG Conduit	0		0	0.60		0.60
61	ETC35800		358	UG Conductor/Devices	0		0	0.75		0.75
62	ETC35900		359	Roads & Trails	0		0	1.38		1.38
<i>Nuclear Transmission Plant</i>										
63	NTP35201		352	Structures & Improvements	-20		-20	1.27		1.27
64	NTP35202		352	Structures & Improvements-Equipment	-20		-20	1.26		1.26
65	NTP35301		353	Station Equipment	-50		-50	3.26		3.26
66	NTP35302		353	Step-up Transformers	-5		-5	1.60		1.60
<i>Electric Distribution</i>										
67	EDP36101		361	Structures & Improvements	-20		-20	2.21		2.21
68	EDP36102		361	Structures & Improvements-Eqpt	-20		-20	2.37		2.37
69	EDP36200	1, 2	362	Station Equipment	-40	-25	-15	3.79	3.27	2.92
70	EDP36300		363	Storage Battery Equipment	0		0	35.04		35.04
71	EDP36400	1	364	Poles, Towers, & Fixtures	-90		-80	5.05		4.70

Ln	Asset Class	Note	FERC Acct.	Description	Net Salvage Rates			Accrual Rates		
					PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)	PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)
72	EDP36500	1	365	OH Conductors & Devices	-85		-77	4.93		4.64
73	EDP36600	1	366	Underground Conduit	-25		-20	2.54		2.42
74	EDP36700		367	UG Conductors & Devices	-40		-40	3.42		3.42
75	EDP36801	1	368	Line Transformers-Overhead	-10		-6	3.63		3.44
76	EDP36802		368	Line Transformers-Underground	5		5	3.36		3.36
77	EDP36901	1	369	Services-Overhead	-100		-75	4.05		3.25
78	EDP36902	1	369	Services-Underground	-40		-29	3.15		2.78
79	EDP37000	1, 2	370	Meters	-30	-15	-15	4.71	3.96	3.96
80	EDP37100		371	Installation on Customer Premises	0		0	0.00		0.00
81	EDP37200		372	Leased Property on Cust. Prem.	0		0	0.00		0.00
82	EDP37301		373	Street Light-Overhead Conductors	-35		-35	2.23		2.23
83	EDP37302		373	Street Light-Conduit & Cables	-10		-10	5.01		5.01
84	EDP37303	1	373	Street Light-Lamps & Equipment	-15		-5	2.61		1.90
85	EDP37304		373	Street Light-Electroliers	-10		-10	2.61		2.61
				<i>Electric General</i>						
86	EGP39000		390	Structures & Improvements	-10		-10	2.13		2.13
87	EGP39100		391	Office Furniture & Equipment	0		0	9.72		9.72
88	EGP39400		394	Tools, Shop & Garage Equipment	0		0	3.44		3.44
89	EGP39500		395	Laboratory Equipment	0		0	8.09		8.09
90	EGP39600		396	Power Operated Equipment	0		0	5.86		5.86
91	EGP39700		397	Communication Equipment	0		0	4.32		4.32
92	EGP39800		398	Miscellaneous Equipment	0		0	13.84		13.84
				<i>Nuclear General Plant</i>						
93	NGP39100		391	Office Furniture & Equipment	0		0	0.00		0.00
94	NGP39800		398	Miscellaneous Equipment	0		0	0.00		0.00

GAS										
				<i>Intangible Plant</i>						
95	GIP30202		302	Franchises and Consents	0		0	9.60		9.60
96	GIP30302		303	Software	0		0	0.00		0.00
				<i>Local Storage Plant</i>						
97	GLS36101		361	Structures & Improvements	10		10	1.80		1.80
98	GLS36200		362	Gas Holders	-15		-15	4.17		4.17
99	GLS36300		363	Purification Equipment	0		0	4.14		4.14
100	GLS36330		363.3	Compressor Equipment	-20		-20	4.84		4.84
101	GLS36340		363.4	Measuring & Regulating Equipment	10		10	2.85		2.85
102	GLS36350		363.5	Other Equipment	-5		-5	2.87		2.87
				<i>Gas Distribution</i>						
103	GDP37500		375	Structures & Improvements	-20		-20	2.46		2.46
104	GDP37601	1	376	Mains	-60		-52	2.94		2.72
105	GDP37700		377	Compressor Station Equipment	0		0	2.81		2.81
106	GDP37800	1, 2	378	Odorizing/Meas & Reg Sta Equipment	-55	-45	-45	3.09	2.78	2.78
107	GDP38000	1	380	Services	-120		-105	3.76		3.36
108	GDP38100	1, 2	381	Meters	-50	-25	-5	8.22	6.49	5.10
109	GDP38300		383	House Regulators	0		0	3.22		3.22
110	GDP38500		385	Meas & Reg Sta Equip-Industrial	0		0	1.75		1.75
111	GDP38600		386	Other Property on Customer Premises	0		0	2.58		2.58
112	GDP38700		387	Other Equipment	5		5	2.30		2.30
				<i>Gas General</i>						
113	GGP39000		390	Structures & Improvements	-10		-10	2.55		2.55

Ln	Asset Class	Note	FERC Acct.	Description	Net Salvage Rates			Accrual Rates		
					PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)	PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)
114	GGP39100		391	Office Furniture & Equipment	0		0	8.20		8.20
115	GGP39400		394	Shop Equipment	0		0	4.12		4.12
116	GGP39500		395	Laboratory Equipment	0		0	9.87		9.87
117	GGP39600		396	Power Operated Equipment	0		0	18.90		18.90
118	GGP39800		398	Miscellaneous Equipment	0		0	6.30		6.30
119	GGP39900		399	Other Tangible Property	0		0	12.37		12.37

COMMON

Common Plant

120	CMP30302		303	Computer Software	0		0	19.81		19.81
121	CMP30304		303	Computer Software - CIS	0		0	6.59		6.59
122	CMP39000	1	390	Structures & Improvements	-10		-10	2.59		2.23
123	CMP39101		391	Office Machines & Computer Eqpt	0		0	19.51		19.51
124	CMP39102	1	391	PC Hardware	0		0	33.84		20.00
125	CMP39103	1	391	Office Furniture & Equipment	0		0	6.28		3.33
126	CMP39104		391	Off Mach & Computer Eqpt - CIS	0		0	6.39		6.39
127	CMP39201		392	Transportation Equipment - Air	50		50	2.64		2.64
128	CMP39202		392	Transportation Equipment - Class P	10		10	8.30		8.30
129	CMP39203		392	Transportation Equipment - Class C2	10		10	6.71		6.71
130	CMP39204		392	Transportation Equipment - Class C4	10		10	15.57		15.57
131	CMP39205		392	Transportation Equipment - Class T1 - Body	10		10	9.85		9.85
132	CMP39255		392	Transportation Equipment - Class T1 - Chassis	10		10	9.73		9.73
133	CMP39206		392	Transportation Equipment - Class T3 - Body	10		10	7.90		7.90
134	CMP39256		392	Transportation Equipment - Class T3 - Chassis	10		10	7.93		7.93
135	CMP39207		392	Transportation Equipment - Class T4 - Body	10		10	5.94		5.94
136	CMP39257		392	Transportation Equipment - Class T4 - Chassis	10		10	6.08		6.08
137	CMP39208		392	Transportation Equipment - Vessels	10		10	0.00		0.00
138	CMP39209		392	Transportation Equipment - Trailers	10		10	0.88		0.88
139	CMP39300		393	Stores Equipment	0		0	6.29		6.29
140	CMP39400		394	Tools, Shop & Garage Equipment	0		0	2.81		2.81
141	CMP39500		395	Laboratory Equipment	0		0	6.34		6.34
142	CMP39600		396	Power Operated Equipment	20		20	7.66		7.66
143	CMP39701		397	Communication Equipment - Non-Computer	0		0	15.93		15.93
144	CMP39702		397	Communication Equipment - Computer	0		0	19.08		19.08
145	CMP39703		397	Communication Equipment - Radio Systems	0		0	14.28		14.28
146	CMP39704	1	397	Communication Equipment - Voice Systems	-15		-4	18.18		14.42
147	CMP39705		397	Communication Equipment - Transm Systems	0		0	6.74		6.74
148	CMP39800		398	Miscellaneous Equipment	0		0	6.17		6.17
149	CMP39900		399	Other Tangible Property	0		0	5.97		5.97

Common Plant - Nuclear

150	CNP30302		303	DCPP Software	0		0	10.59		10.59
151	CNP39000		390	Structures & Improvements	-10		-10	1.54		1.54
152	CNP39101		391	Office Machines & Computer Equipment	0		0	35.02		35.02
153	CNP39102		391	PC Hardware	0		0	35.54		35.54
154	CNP39103		391	Office Furniture & Equipment	0		0	0.95		0.95
155	CNP39202		392	Transportation Equipment - Class P	10		10	0.00		0.00
156	CNP39203		392	Transportation Equipment - Class C2	10		10	7.04		7.04
157	CNP39204		392	Transportation Equipment - Class C4	10		10	7.18		7.18
158	CNP39205		392	Transportation Equipment - Class T1	10		10	6.15		6.15
159	CNP39206		392	Transportation Equipment - Class T3	10		10	6.83		6.83
160	CNP39207		392	Transportation Equipment - Class T4	10		10	4.59		4.59
161	CNP39208		392	Transportation Equipment - Vessels	10		10	0.00		0.00
162	CNP39209		392	Transportation Equipment - Trailers	10		10	0.28		0.28
163	CNP39300		393	Stores Equipment	0		0	5.71		5.71
164	CNP39400		394	Tools, Shop & Garage Equipment	0		0	0.00		0.00
165	CNP39500		395	Laboratory Equipment	0		0	2.33		2.33
166	CNP39600		396	Power Operated Equipment	20		20	5.07		5.07
167	CNP39701		397	Communications Equipment - Non-Computer	0		0	16.12		16.12

Ln	Asset Class	Note	FERC Acct.	Description	Net Salvage Rates			Accrual Rates		
					PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)	PG&E Proposed (%)	DRA Proposed (%)	Settlement (%)
168	CNP39702		397	Communications Equipment - Computer	0		0	22.67		22.67
169	CNP39703		397	Communications Equipment - Radio Systems	0		0	15.00		15.00
170	CNP39704		397	Communications Equipment - Voice Systems	0		0	14.46		14.46
171	CNP39705		397	Communications Equipment - Trans Systems	0		0	1.53		1.53
172	CNP39800		398	Miscellaneous Equipment	0		0	4.20		4.20

Notes:

- 173 1 Account with settlement net salvage and accrual rates that are different from those proposed by PG&E in the 2011 GRC Application
- 174 2 Account specifically identified by DRA for net salvage reduction

Source: Cathy Tung 10-19-2010.

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Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019		
Revenue	150.2	155.8	162.5	170.1	178.3	187.6	198.2	209.5	221.4	234.8	249.5	265.6	283.1	302.1	322.5	344.5	368.1	393.3	420.1	448.4	
Operating Expenses	112.5	118.2	124.8	132.5	141.3	151.2	162.1	173.8	186.4	199.9	214.5	230.2	247.1	265.3	284.8	305.7	328.1	352.1	377.6	404.6	
Operating Income	37.7	37.6	37.7	37.6	37.0	36.4	37.4	35.7	35.0	34.9	35.0	35.4	36.0	36.8	37.7	38.8	39.2	40.7	42.5	43.7	
Income Tax Expense	10.5	10.6	10.7	10.8	10.9	11.0	11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9	12.0	12.1	12.2	12.3	12.4	12.5
Income Before Income Tax	27.2	27.0	27.0	26.8	26.1	25.4	26.3	24.5	23.6	23.5	23.5	23.8	24.3	25.0	25.8	26.8	27.5	28.5	30.2	31.3	31.2
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4
Income Tax Expense	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4	7.4

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Item No.	Description	Quantity	Unit Price	Total Price
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Federal Methods Rates

No.	AssetClass	AssetClassDescription	Func	Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	
1	EDP 3700C	Electric Meters	EDP	3.75%	7.22%	6.68%	6.18%	5.71%	5.29%	4.89%	4.52%	44.23%
2	CMP 3970	CMP39707 - Electric Moduli	CMP	3.75%	7.22%	6.68%	6.18%	5.71%	5.29%	4.89%	4.52%	
3	Open			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

Source: Muoi Woodruff



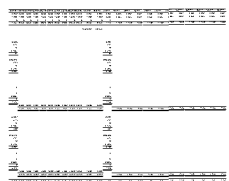
Federal Methods Rates

No.	AssetClass	AssetClassDescription	Func	Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8

Account	Balance	Debit	Credit	Balance
1000				
1010				
1020				
1030				
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1060				
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Table with multiple columns and rows, mostly illegible due to small size and low resolution. The table appears to have several columns and multiple rows of data.



California Methods Rates

No.	AssetClass	AssetClassDescription	Func	Y1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9
1	EDP 37000	Electric Meters	EDP	3.33%	6.45%	6.12%	5.90%	5.69%	5.47%	5.26%	5.04%	4.83%
2	CMP 39707	CMP39707 - Electric Modules	CMP	3.33%	6.45%	6.12%	5.90%	5.69%	5.47%	5.26%	5.04%	4.83%
3	Open			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

(Whole \$)

Pacific Gas and Electric Company

Capital-Related Revenue Requirements (RRQ)

(dollars)

AFTER ADJUSTMENTS:

Capital-Related RRQ	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	2006	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	2007	Total 2006-07		
1 Depreciation	502	1,662	5,352	6,427	4,909	5,430	5,968	6,474	7,645	7,408	6,264	6,243	64,284	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	70,562	134,846
2 Return on Rate Base	890	2,944	10,037	12,523	9,855	10,796	11,727	12,607	15,074	14,594	12,120	12,043	125,209	11,957	11,903	11,850	11,797	11,743	11,690	11,636	11,583	11,530	11,476	11,423	11,369	11,369	11,369	139,957	265,166
3 Income Taxes	501	1,580	5,155	7,138	5,398	5,868	6,352	6,755	7,539	8,406	6,901	6,915	68,508	5,173	5,144	5,115	5,087	5,058	5,030	5,001	4,973	4,944	4,916	4,887	4,858	4,858	60,186	128,694	
4 Property Taxes	80	335	1,141	1,423	1,119	1,226	1,332	1,432	1,713	1,659	1,377	1,368	14,204	678	1,353	1,348	1,343	1,338	1,292	1,308	1,324	1,319	1,314	1,309	1,304	1,304	15,230	29,434	
5 Total	1,973	6,521	21,685	27,511	21,280	23,321	25,379	27,268	31,970	32,067	26,661	26,569	272,205	23,687	24,281	24,194	24,107	24,020	23,892	23,826	23,759	23,673	23,586	23,499	23,412	23,412	285,935	558,140	

272,209

285,935

BEFORE ADJUSTMENTS:

Capital-Related RRQ	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	2006	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	2007	Total 2006-07		
1 Depreciation	292	1,452	5,142	6,217	4,699	5,220	5,758	6,264	7,435	7,199	6,054	6,034	61,767	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	5,673	68,075	129,842
2 Return on Rate Base	2,055	2,571	9,666	12,153	9,485	10,427	11,359	12,240	14,708	14,229	11,756	11,681	122,330	11,595	11,543	11,490	11,438	11,386	11,333	11,281	11,228	11,176	11,123	11,071	11,018	11,018	135,683	258,013	
3 Income Taxes	1,083	1,341	4,916	6,900	5,160	5,631	6,115	6,519	7,303	8,171	6,666	6,680	66,484	5,651	5,623	5,595	5,567	5,539	5,511	5,482	5,454	5,426	5,398	5,370	5,342	5,342	65,958	132,442	
4 Property Taxes	59	292	1,098	1,380	1,077	1,184	1,290	1,390	1,671	1,617	1,336	1,327	13,722	657	1,312	1,308	1,303	1,298	1,292	1,288	1,284	1,279	1,275	1,270	1,265	1,265	14,832	28,554	
5 Total	3,489	5,656	20,822	26,650	20,421	22,463	24,523	26,414	31,117	31,216	25,812	25,721	264,303	23,576	24,151	24,066	23,980	23,895	23,808	23,724	23,640	23,554	23,469	23,384	23,299	23,299	284,547	548,850	

284,303

284,547

VARIANCE

Capital-Related RRQ	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	2006	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	2007	Total 2006-07	
1 Depreciation	210	210	210	210	210	210	210	210	210	210	210	210	2,517	207	207	207	207	207	207	207	207	207	207	207	207	207	2,488	5,005
2 Return on Rate Base	(1,165)	373	372	371	370	369	368	367	366	365	364	363	2,879	362	361	360	359	358	357	356	355	354	353	352	351	351	4,274	7,153
3 Income Taxes	(582)	240	239	239	238	238	237	236	236	235	235	234	2,024	(478)	(479)	(479)	(480)	(480)	(481)	(481)	(482)	(482)	(483)	(483)	(483)	(484)	(5,772)	(3,748)
4 Property Taxes	21	43	43	42	42	42	42	42	42	41	41	41	482	20	41	40	40	40	40	0	20	40	39	39	39	39	398	880
5 Total	(1,516)	865	863	861	860	858	856	854	853	851	849	848	7,902	111	130	128	127	125	83	102	120	118	116	115	113	1,388	9,290	

7,902

1,388

9,290

Corporate Accounting to update their subsidiary ledger (Excel spreadsheet) and balancing account for these revised RRQ numbers. Their subsidiary-ledger spreadsheet maintains the monthly RRQ amounts and it calculates the balancing account interest amount using the 3-month Commercial Paper rate.

Tax Class: EDP-Electric Distribution
 CCE - Common Plant: Communic. Equip (AMI Electric)

Asset Class:
 EDP37000
 CMP39707 and CMP39708

Federal MACRS 20

Method	Life	Year	Annual Rate*	Cum. Rate		Bonus	Regular	Total Rate with Bonus Impact
M150 Gross	20	1	0.03750	0.03750	MACRS TSP	0.5	0.0188	0.5188
M150 Gross	20	2	0.07219	0.10969	MACRS TSP		0.0361	0.0361
M150 Gross	20	3	0.06677	0.17646	MACRS TSP		0.0334	0.0334
M150 Gross	20	4	0.06177	0.23823	MACRS TSP		0.0309	0.0309
M150 Gross	20	5	0.05713	0.29536	MACRS TSP		0.0286	0.0286
M150 Gross	20	6	0.05285	0.34821	MACRS TSP		0.0264	0.0264
M150 Gross	20	7	0.04888	0.39709	MACRS TSP		0.0244	0.0244
M150 Gross	20	8	0.04522	0.44231	MACRS TSP		0.0226	0.0226
M150 Gross	20	9	0.04462	0.48693	MACRS TSP		0.0223	0.0223
M150 Gross	20	10	0.04461	0.53154	MACRS TSP		0.0223	0.0223
M150 Gross	20	11	0.04462	0.57616	MACRS TSP		0.0223	0.0223
M150 Gross	20	12	0.04461	0.62077	MACRS TSP		0.0223	0.0223
M150 Gross	20	13	0.04462	0.66539	MACRS TSP		0.0223	0.0223
M150 Gross	20	14	0.04461	0.71000	MACRS TSP		0.0223	0.0223
M150 Gross	20	15	0.04462	0.75462	MACRS TSP		0.0223	0.0223
M150 Gross	20	16	0.04461	0.79923	MACRS TSP		0.0223	0.0223
M150 Gross	20	17	0.04462	0.84385	MACRS TSP		0.0223	0.0223
M150 Gross	20	18	0.04461	0.88846	MACRS TSP		0.0223	0.0223
M150 Gross	20	19	0.04462	0.93308	MACRS TSP		0.0223	0.0223
M150 Gross	20	20	0.04461	0.97769	MACRS TSP		0.0223	0.0223
M150 Gross	20	21	0.02231	1.00000	MACRS TSP		0.0112	0.0112
			1.00000			0.5000	0.5000	1.0000

No Bonus For California Purpose

California ADR SYD 30

Method	Life	Year	Rem. Life	Cum. Rate	Cum. Rate		Rem Rate	Annual Rate*	Year
R200 Net	30	1	30.5	0.03330	0.03330	DB200 NTV	1.00000	0.03330	1
R200 Net	30	2	29.5	0.06670	0.06670	DB200 NTV	0.96670	0.06448	2
R200 Net	30	3	28.5	0.06780	0.06780	RLSYD* NTV	0.90222	0.06117	3
R200 Net	30	4	27.5	0.07020	0.07020	RLSYD_ NTV	0.84105	0.05904	4
R200 Net	30	5	26.5	0.07270	0.07270	RLSYD_ NTV	0.78201	0.05685	5
R200 Net	30	6	25.5	0.07540	0.07540	RLSYD_ NTV	0.72516	0.05468	6
R200 Net	30	7	24.5	0.07840	0.07840	RLSYD_ NTV	0.67048	0.05257	7
R200 Net	30	8	23.5	0.08160	0.08160	RLSYD_ NTV	0.61791	0.05042	8
R200 Net	30	9	22.5	0.08510	0.08510	RLSYD_ NTV	0.56749	0.04829	9
R200 Net	30	10	21.5	0.08880	0.08880	RLSYD_ NTV	0.51920	0.04610	10
R200 Net	30	11	20.5	0.09300	0.09300	RLSYD_ NTV	0.47309	0.04400	11
R200 Net	30	12	19.5	0.09750	0.09750	RLSYD_ NTV	0.42910	0.04184	12
R200 Net	30	13	18.5	0.10250	0.10250	RLSYD_ NTV	0.38726	0.03969	13
R200 Net	30	14	17.5	0.10800	0.10800	RLSYD_ NTV	0.34757	0.03754	14
R200 Net	30	15	16.5	0.11420	0.11420	RLSYD_ NTV	0.31003	0.03541	15
R200 Net	30	16	15.5	0.12110	0.12110	RLSYD_ NTV	0.27462	0.03326	16
R200 Net	30	17	14.5	0.12890	0.12890	RLSYD_ NTV	0.24137	0.03111	17
R200 Net	30	18	13.5	0.13780	0.13780	RLSYD_ NTV	0.21025	0.02897	18
R200 Net	30	19	12.5	0.14790	0.14790	RLSYD_ NTV	0.18128	0.02681	19
R200 Net	30	20	11.5	0.15970	0.15970	RLSYD_ NTV	0.15447	0.02467	20
R200 Net	30	21	10.5	0.17360	0.17360	RLSYD_ NTV	0.12980	0.02253	21
R200 Net	30	22	9.5	0.19000	0.19000	RLSYD_ NTV	0.10727	0.02038	22
R200 Net	30	23	8.5	0.20990	0.20990	RLSYD_ NTV	0.08689	0.01824	23
R200 Net	30	24	7.5	0.23440	0.23440	RLSYD_ NTV	0.06865	0.01609	24
R200 Net	30	25	6.5	0.26530	0.26530	RLSYD_ NTV	0.05256	0.01394	25
R200 Net	30	26	5.5	0.30560	0.30560	RLSYD_ NTV	0.03861	0.01180	26
R200 Net	30	27	4.5	0.36000	0.36000	RLSYD_ NTV	0.02681	0.00965	27
R200 Net	30	28	3.5	0.43750	0.43750	RLSYD_ NTV	0.01716	0.00751	28
R200 Net	30	29	2.5	0.55560	0.55560	RLSYD_ NTV	0.00965	0.00536	29
R200 Net	30	30	1.5	0.75000	0.75000	RLSYD_ NTV	0.00429	0.00322	30
R200 Net	30	31	0.5	1.00000	1.00000	RLSYD_ NTV	0.00107	0.00107	31
								1.00000	

Note: The first 2 years are 200% declining balance and then it switch to Sum of Years Digit in Year 3

Pacific Gas and Electric Company
 Smart Meter - PreDeploy, Electric
 Capital-Related Revenue Requirements (RRQ)

(dollars)



Capital-Related RRQ	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Annual
1 Depreciation	6,034	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	70,562
2 Return on Rate Base	11,681	11,957	11,903	11,850	11,797	11,743	11,690	11,636	11,583	11,530	11,476	11,423	11,369	139,957
3 Income Taxes	6,680	5,173	5,144	5,115	5,087	5,058	5,030	5,001	4,973	4,944	4,916	4,887	4,858	60,186
4 Property Taxes	1,327	678	1,353	1,348	1,343	1,338	1,292	1,308	1,324	1,319	1,314	1,309	1,304	15,230
5 Total	25,721	23,687	24,281	24,194	24,107	24,020	23,892	23,826	23,759	23,673	23,586	23,499	23,412	285,935
6 Capital Expenditures (\$ (11,005)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Plant Balance	1,648,332	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,648,332	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
8 Plant Balance (Weighted Avg)	1,653,835	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,648,332	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
9 Depreciation Reserve	61,767	70,279	76,159	82,040	87,920	93,800	97,836	105,560	111,441	117,321	123,201	129,081	134,961	
10 Rate Base (Weighted Avg):														
11 Plant	1,653,835	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,648,332	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
12 Depreciation Reserve	58,750	67,339	73,219	79,099	84,980	90,860	94,830	102,620	108,500	114,381	120,261	126,141	132,021	
13 Deferred Taxes	428	481	1,894	3,306	4,719	6,131	7,532	8,957	10,369	11,782	13,194	14,607	16,019	
14 Total	1,594,656	1,632,339	1,625,046	1,617,753	1,610,460	1,603,168	1,545,970	1,588,582	1,581,289	1,573,997	1,566,704	1,559,411	1,552,118	

Tie Model RRQ

Sum of lines 1,2,3 from above equal the RRQ (Line 46) in the Model for Tab "2007 Total RRQ"

24,395	23,010	22,928	22,846	22,764	22,682	22,261	22,518	22,436	22,354	22,272	22,190	22,108	270,705
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ANALYSIS

		Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
Depreciation													
Depreciation (line 1)	6,034	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Plant Balance (line 8)	1,653,835	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,648,332	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
Monthly Depr Rate	0.36%	0.35%	0.35%	0.35%	0.35%	0.35%	0.36%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%
Annual Depr Rate	4.38%	4.15%	4.15%	4.15%	4.15%	4.15%	4.28%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%

CPUC authorized depreciation rates for electric distribution (non-land) May 1, 2005 Letter, page 7 is 3.04% consistent

Return on Rate Base													
Return (line 2)	11,681	11,957	11,903	11,850	11,797	11,743	11,690	11,636	11,583	11,530	11,476	11,423	11,369
Wtd Avg Rate Base (lin	1,594,656	1,632,339	1,625,046	1,617,753	1,610,460	1,603,168	1,545,970	1,588,582	1,581,289	1,573,997	1,566,704	1,559,411	1,552,118
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.76%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	9.07%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUC in decision D.04-12-047.

Income Taxes														
State	1,542	918	912	906	901	895	889	883	878	872	866	860	855	Annual 10,636
Federal	5,962	2,842	2,819	2,796	2,774	2,751	2,728	2,705	2,682	2,660	2,637	2,614	2,591	32,599
Deferred	(824)	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	16,951
Total	6,680	5,173	5,144	5,115	5,087	5,058	5,030	5,001	4,973	4,944	4,916	4,887	4,858	60,186

Property Taxes

Property taxes are calculated on the average of the net plant for the current month plus the prior month.

Factors

Property Taxes 0.00998
Interest is 2.78%; Decision D.04-12-047

Pacific Gas and Electric Company
 Smart Meter - PreDeploy, Electric
 Capital-Related Revenue Requirements (RRQ)

(dollars)

Capital-Related RRQ	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Annual	
1 Depreciation	502	1,662	5,352	6,427	4,909	5,430	5,968	6,474	7,645	7,408	6,264	6,243	64,284	
2 Return on Rate Base	890	2,944	10,037	12,523	9,855	10,796	11,727	12,607	15,074	14,594	12,120	12,043	125,209	
3 Income Taxes	501	1,580	5,155	7,138	5,398	5,868	6,352	6,755	7,539	8,406	6,901	6,915	68,508	
4 Property Taxes	80	335	1,141	1,423	1,119	1,226	1,332	1,432	1,713	1,659	1,377	1,368	14,204	
5 Total	<u>1,973</u>	<u>6,521</u>	<u>21,685</u>	<u>27,511</u>	<u>21,280</u>	<u>23,321</u>	<u>25,379</u>	<u>27,268</u>	<u>31,970</u>	<u>32,067</u>	<u>26,661</u>	<u>26,569</u>	<u>272,205</u>	272,205
6 Capital Additions (SAP)	141,326	421,692	1,522,979	(832,508)	114,325	152,936	112,777	140,277	549,235	(664,738)	1,036	(11,005)	1,648,332	
7 Plant Balance	193,153	614,845	2,137,824	1,305,316	1,419,641	1,572,577	1,685,354	1,825,631	2,374,866	1,710,128	1,711,164	1,700,159		
8 Plant Balance (Weighted Avg)	122,490	403,999	1,376,335	1,721,570	1,362,479	1,496,109	1,628,966	1,755,493	2,100,249	2,042,497	1,710,646	1,705,662		
9 Depreciation Reserve	617	2,279	7,631	14,058	18,967	24,397	30,365	36,839	44,484	51,892	58,156	64,399		
10 Rate Base (Weighted Avg):														
11 Plant	122,490	403,999	1,376,335	1,721,570	1,362,479	1,496,109	1,628,966	1,755,493	2,100,249	2,042,497	1,710,646	1,705,662		
12 Depreciation Reserve	366	1,448	4,955	10,844	16,512	21,682	27,381	33,602	40,661	48,188	55,024	61,277		
13 Deferred Taxes	629	657	1,087	1,075	628	592	637	808	1,770	2,015	1,052	223		
14 Total	<u>121,495</u>	<u>401,894</u>	<u>1,370,293</u>	<u>1,709,651</u>	<u>1,345,339</u>	<u>1,473,836</u>	<u>1,600,947</u>	<u>1,721,083</u>	<u>2,057,818</u>	<u>1,992,294</u>	<u>1,654,570</u>	<u>1,644,161</u>		17,093,380

Tie Model RRQ

Sum of lines 1,2,3 from above equal the RRQ (Line 46) in the Model for Tab "2006 Total RRQ"

	1,893	6,186	20,544	26,088	20,161	22,094	24,047	25,836	30,257	30,408	25,284	25,201	258,001	258,001
check	1,893	6,186	20,544	26,088	20,161	22,094	24,047	25,836	30,257	30,408	25,284	25,201	258,001	258,001

ANALYSIS

	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06
Depreciation												
Depreciation (line 1)	502	1,662	5,352	6,427	4,909	5,430	5,968	6,474	7,645	7,408	6,264	6,243
Plant Balance (line 8)	122,490	403,999	1,376,335	1,721,570	1,362,479	1,496,109	1,628,966	1,755,493	2,100,249	2,042,497	1,710,646	1,705,662
Monthly Depr Rate	0.41%	0.41%	0.39%	0.37%	0.36%	0.36%	0.37%	0.37%	0.36%	0.36%	0.37%	0.37%
Annual Depr Rate	4.92%	4.94%	4.67%	4.48%	4.32%	4.36%	4.40%	4.43%	4.37%	4.35%	4.39%	4.39%

CPUC authorized depreciation rates for electric distribution (non-land) May 1, 2005 Letter, page 7 is 3.04% consistent with parameters authorized by CPUC decision D.04-05-055 in PG&E's 2003 GRC.

Return on Rate Base												
Return (line 2)	890	2,944	10,037	12,523	9,855	10,796	11,727	12,607	15,074	14,594	12,120	12,043
Wtd Avg Rate Base (line 14)	121,495	401,894	1,370,293	1,709,651	1,345,339	1,473,836	1,600,947	1,721,083	2,057,818	1,992,294	1,654,570	1,644,161
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUC in decision D.04-12-047.

Income Taxes												
State	0	0	0	0	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Deferred	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0

0

Property Taxes

Property taxes are calculated on the average of the net plant for the current month plus the prior month e.g. April property taxes equals the sum of March gross plant (less) accumulated depreciation + April gross plant (less) accumulated depreciation all

Factors

Property Taxes 0.00998

Interest is 2.78%; Decision D.04-12-047

	A	B	C	D	E	F	G
1							
2	2018 Pro-posed/Amend Revenue Requirements						
3	2018 REVENUE REQUIREMENTS	January 2018				January 2018	
4		Revenue				Revenue	
5		Present	Proposed			Present	Proposed
6	REVENUE REQUIREMENT SUMMARY						
7	2018A Revenue	0	1,000	0		0	1,100
8	Other Revenue	0	0	0		0	0
9	Total Revenue	0	1,000	0		0	1,100
10							
11							
12	Operating Expenses						
13	Local Income Tax	0	0	0		0	0
14	Local Excise Tax	0	0	0		0	0
15	Local License Tax	0	0	0		0	0
16	Transfer Fees	0	0	0		0	0
17	Transfer of Assets	0	0	0		0	0
18	Transfer of Liabilities	0	0	0		0	0
19	Total Operating Expenses	0	0	0		0	0
20							
21	Net Revenue	0	1,000	0		1,000	1,100
22							
23	Other Revenue						
24	Local Income Tax	0	0	0		0	0
25	Local Excise Tax	0	0	0		0	0
26	Local License Tax	0	0	0		0	0
27	Transfer Fees	0	0	0		0	0
28	Transfer of Assets	0	0	0		0	0
29	Transfer of Liabilities	0	0	0		0	0
30	Total Other Revenue	0	0	0		0	0
31							
32	Revenue Taxes	150	150	150		150	150
33	Income Tax	150	150	150		150	150
34	Local Income Tax	0	0	0		0	0
35	Total Revenue Taxes	150	150	150		150	150
36	Total Revenue	150	1,150	150		150	1,250
37	Operating Income	1170	900	950		950	1,100
38							
39	Total Revenue	150	1,150	1,100		1,100	1,250
40	State Tax	121,400	121,400	40,184		40,184	40,184
41							
42	State of Oregon	1,700	1,700	1,680		1,680	1,700
43							
44	Revenue Distribution @ Authority Split	950	900	9,844		9,844	9,844
45	Revenue Distribution	1,200	1,200	3,474		3,474	3,474
46	Revenue Distribution	1,950	1,950	6,184		6,184	6,184
47							
48							
49							
50	STATE TAX ADMINISTRATION						
51	Local Income Tax	80	80	1,600		1,600	1,600
52	Local Excise Tax	100	100	1,000		1,000	1,000
53	Local License Tax	170	170	1,000		1,000	1,000
54	Local Transfer Fees	100	100	1,000		1,000	1,000
55	Local Transfer of Assets	100	100	1,000		1,000	1,000
56	Local Transfer of Liabilities	100	100	1,000		1,000	1,000
57	Total State Tax	550	550	6,184		6,184	6,184
58							
59	Local Income Tax	0	1,000	0		0	1,100
60	Local Excise Tax	0	0	0		0	0
61	Local License Tax	0	0	0		0	0
62	Local Transfer Fees	0	0	0		0	0
63	Local Transfer of Assets	0	0	0		0	0
64	Local Transfer of Liabilities	0	0	0		0	0
65	Local Income Tax	0	1,000	0		0	1,100
66	Local Excise Tax	0	0	0		0	0
67	Local License Tax	0	0	0		0	0
68	Local Transfer Fees	0	0	0		0	0
69	Local Transfer of Assets	0	0	0		0	0
70	Local Transfer of Liabilities	0	0	0		0	0
71	Total Local Tax	0	1,000	0		0	1,100
72							
73							
74							
75							
76							
77							
78							
79							
80							
81	STATE TAX ADMINISTRATION						
82	Local Income Tax	80	80	1,600		1,600	1,600
83	Local Excise Tax	100	100	1,000		1,000	1,000
84	Local License Tax	170	170	1,000		1,000	1,000
85	Local Transfer Fees	100	100	1,000		1,000	1,000
86	Local Transfer of Assets	100	100	1,000		1,000	1,000
87	Local Transfer of Liabilities	100	100	1,000		1,000	1,000
88	Total State Tax	550	550	6,184		6,184	6,184
89							
90	Local Income Tax	0	1,000	0		0	1,100
91	Local Excise Tax	0	0	0		0	0
92	Local License Tax	0	0	0		0	0
93	Local Transfer Fees	0	0	0		0	0
94	Local Transfer of Assets	0	0	0		0	0
95	Local Transfer of Liabilities	0	0	0		0	0
96	Local Income Tax	0	1,000	0		0	1,100
97	Local Excise Tax	0	0	0		0	0
98	Local License Tax	0	0	0		0	0
99	Local Transfer Fees	0	0	0		0	0
100	Local Transfer of Assets	0	0	0		0	0
101	Local Transfer of Liabilities	0	0	0		0	0
102	Total Local Tax	0	1,000	0		0	1,100
103							
104	Revenue Taxes Income	170	1,700	17,700		17,700	17,700
105	Income Tax	170	1,700	17,700		17,700	17,700
106	Local Income Tax	0	0	0		0	0
107	Local Excise Tax	0	0	0		0	0
108	Local License Tax	0	0	0		0	0
109	Local Transfer Fees	0	0	0		0	0
110	Local Transfer of Assets	0	0	0		0	0
111	Local Transfer of Liabilities	0	0	0		0	0
112	Total Revenue Taxes	170	1,700	17,700		17,700	17,700
113							
114	Local Income Tax	80	80	1,600		1,600	1,600
115	Local Excise Tax	100	100	1,000		1,000	1,000
116	Local License Tax	170	170	1,000		1,000	1,000
117	Local Transfer Fees	100	100	1,000		1,000	1,000
118	Local Transfer of Assets	100	100	1,000		1,000	1,000
119	Local Transfer of Liabilities	100	100	1,000		1,000	1,000
120							
121							
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H	I	J	K	L	M
1					
2					
3	March 2002			April 2002	
4	Recreation			Recreation	
5	Project	Project	Project	Project	
6					
7	0	35,844	0	24,000	
8	0	0	0	0	
9	0	35,844	0	24,000	
10					
11					
12					
13	0	0	0	0	
14	0	0	0	0	
15	0	0	0	0	
16	0	0	0	0	
17	0	0	0	0	
18	0	0	0	0	
19	0	0	0	0	
20	0	0	0	0	
21	8,950	8,950	8,427	8,427	
22					
23	0	0	0	0	
24	0	0	0	0	
25	0	0	0	0	
26	0	0	0	0	
27	0	0	0	0	
28	0	0	0	0	
29	0	0	0	0	
30					
31	1875	841	872	1,824	
32	18,875	4,214	18,877	8,824	
33	18,850	8,158	18,859	17,648	
34					
35	1,800	18,807	0,128	18,680	
36					
37	11,800	18,813	18,128	18,822	
38					
39	1,870,288	1,370,283	1,788,661	1,788,682	
40					
41	1,871	8,128	1,448	8,128	
42					
43	18,837	18,837	18,822	18,822	
44					
45	11,828	0	14,821	0	
46					
47	18,844	0	18,788	0	
48					
49					
50					
51	8,950			8,427	
52	8,950			8,427	
53	18,878			18,852	
54	1,800			1,822	
55	18,813			1,822	
56	11,800			1,822	
57					
58	0	35,844	0	24,000	
59					
60					
61	0	0	0	0	
62	0	0	0	0	
63	3,101	2,183	3,140	3,842	
64	0	0	0	0	
65	8,142	8,142	8,800	8,800	
66	8,800	8,800	7,800	8,800	
67					
68	18,863	18,841	17,800	18,882	
69					
70	1875	841	872	1,824	
71					
72	0	0	0	0	
73	0	0	0	0	
74	1875	841	872	1,824	
75					
76					
77					
78					
79					
80					
81					
82					
83	8,950			8,427	
84	8,950			8,427	
85	18,878			18,852	
86	1,800			1,822	
87	18,813			1,822	
88	11,800			1,822	
89					
90	0	35,844	0	24,000	
91					
92					
93	0	0	0	0	
94	0	0	0	0	
95	3,101	2,183	3,140	3,842	
96	0	0	0	0	
97	1,800	1,800	1,800	1,800	
98	110	110	110	110	
99	0	0	0	0	
100	18,742	18,742	8,200	8,200	
101					
102	18,742	8,200	18,200	18,200	
103					
104	18,750	8,200	18,200	8,200	
105					
106	180	180	180	180	
107					
108	18,878	4,214	18,877	8,824	
109					
110					
111	0	35,844	0	24,000	
112	8,427	8,427	8,427	8,427	
113	8,427	8,427	8,427	8,427	
114	110	110	110	110	
115	3,842	3,842	3,842	3,842	
116	18,882	18,882	18,882	18,882	
117	894	894	894	894	
118	8,824	8,824	8,824	8,824	
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6						
7			24,247	0	0	24,247
8			0	0	0	0
9			24,247	0	0	24,247
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13			0	0	0	0
14			0	0	0	0
15			0	0	0	0
16			0	0	0	0
17			0	0	0	0
18			0	0	0	0
19			0	0	0	0
20			0	0	0	0
21			8,969	8,968	8,474	8,474
22						
23			0	0	0	0
24			0	0	0	0
25			0	0	0	0
26			0	0	0	0
27			0	0	0	0
28			0	0	0	0
29			0	0	0	0
30						
31			18,171	1,314	18,181	1,548
32			18,378	8,826	18,852	8,888
33			14,164	8,855	14,871	8,788
34						
35			0,778	13,858	1,867	13,858
36						
37			10,778	11,722	11,893	12,687
38						
39			1,882,847	1,882,847	1,721,082	1,721,082
40						
41			1,533	8,738	1,533	8,738
42						
43			11,722	11,722	10,802	12,687
44						
45			13,802	0	14,871	0
46						
47			18,847	0	18,847	0
48						
49						
50						
51			8,969			8,474
52			8,968			8,474
53			13,378			13,882
54			1,778			1,802
55			11,722			12,687
56			13,858			14,871
57			24,247			24,247
58			0			0
59			24,247			24,247
60						
61			0			0
62			0			0
63			0			0
64			0			0
65			1,078	3,888	1,078	3,888
66			0			0
67			8,481	8,481	8,474	8,474
68			8,782	8,782	10,388	10,388
69						
70			18,181	1,314	18,181	1,548
71			18,171	1,314	18,181	1,548
72			0			0
73			0			0
74			18,171	1,314	18,181	1,548
75						
76						
77						
78						
79						
80						
81						
82						
83			8,969			8,474
84			8,968			8,474
85			13,378			13,882
86			1,778			1,802
87			11,722			12,687
88			13,858			14,871
89			24,247			24,247
90			0			0
91			24,247			24,247
92						
93			0			0
94			0			0
95			0			0
96			0			0
97			1,078	3,888	1,078	3,888
98			0			0
99			11,722			12,687
100			13,858			14,871
101						
102			18,181	1,314	18,181	1,548
103						
104			18,181	1,314	18,181	1,548
105						
106			54	54	804	804
107						
108			18,378	8,826	18,852	8,888
109						
110						
111			0	84,847	0	84,847
112			8,969	8,968	8,474	8,474
113			112	112	112	112
114			0,000	0,000	0,078	0,078
115			0,000	114,888	10,488	115,888
116			0,000	0,000	0,000	0,000
117			0,000	0,000	0,000	0,000
118			0,078	0,000	0,000	0,000
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RF	AG	AH	AI	AJ	AK
1					
2					
3	Available 2004			Available 2004	
4	Revised			Revised	
5	Present	Proposed	Present	Proposed	
6					
7	0	25,204	0	25,204	
8	0	0	0	0	
9	0	25,204	0	25,204	
10					
11					
12	0	0	0	0	
13	0	0	0	0	
14	0	0	0	0	
15	0	0	0	0	
16	0	0	0	0	
17	0	0	0	0	
18	0	0	0	0	
19	0	0	0	0	
20					
21	0,254	0,254	0,243	0,243	
22					
23	0	0	0	0	
24	0	0	0	0	
25	0	0	0	0	
26	0	0	0	0	
27	0	0	0	0	
28	0	0	0	0	
29					
30					
31	0,000	1,878	0,764	1,070	
32	0,845	0,000	13,530	0,311	
33	4,184	0,000	14,100	0,814	
34					
35	0,000	13,194	0,110	13,188	
36					
37	10,000	10,185	10,110	10,040	
38					
39	1,844,070	1,844,070	1,844,103	1,844,181	
40					
41	1,541	0,790	1,544	0,733	
42					
43	10,100	10,100	10,040	10,040	
44					
45	14,000	0	14,100	0	
46					
47	20,504	0	20,501	0	
48					
49					
50					
51		0,204		0,204	
52		0,000		0,000	
53		13,000		13,000	
54		0,000		0,000	
55		12,100		12,100	
56		14,000		14,000	
57		14,000		14,000	
58	0	25,204	0	25,204	
59					
60					
61	0	0	0	0	
62					
63	3,810	3,810	3,794	3,794	
64	0	0	0	0	
65	0,000	4,000,000	0,000	0,000	
66	7,484	7,484	7,480	7,480	
67					
68	17,484	17,480	17,480	18,154	
69					
70	0,000	1,078	0,000	1,000	
71					
72	0	0	0	0	
73					
74	0,000	1,078	0,000	1,000	
75					
76					
77					
78					
79					
80					
81					
82		0,204		0,204	
83		0,000		0,000	
84		13,000		13,000	
85		0,000		0,000	
86		12,100		12,100	
87		14,000		14,000	
88					
89	0	25,204	0	25,204	
90					
91					
92	0	0	0	0	
93					
94	3,810	3,810	3,794	3,794	
95	0	0	0	0	
96	0,000	4,000,000	0,000	0,000	
97	7,484	7,484	7,480	7,480	
98	0	0	0	0	
99	7,000	7,000	7,484	7,484	
100					
101					
102	17,000	17,004	17,484	17,778	
103					
104	0,700	0,000	10,000	0,200	
105					
106	7,000	7,000	0,000	0,000	
107					
108	10,000	0,000	13,000	0,311	
109					
110					
111	0	10,000	0	10,000	
112	0,000	0,000	0,000	0,000	
113	100	100	100	100	
114	0,000	0,000	0,000	0,000	
115	10,000	10,000	10,000	10,000	
116	0,000	0,000	0,000	0,000	
117	0,000	0,000	0,000	0,000	
118	0,000	0,000	0,000	0,000	
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AI	AM	AI	AO
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2			
3	10/1/199	200	
4	Residence		
5	Present	Present	
6			
7	0	0	0
8	0	0	0
9	0	0	0
10			
11			
12			
13	0	0	0
14	0	0	0
15	0	0	0
16	0	0	0
17	0	0	0
18	0	0	0
19	0	0	0
20			
21	66,264	64,026	
22			
23	0	0	0
24	0	0	0
25	0	0	0
26	0	0	0
27	0	0	0
28	0	0	0
29			
30			
31	13,340	14,447	
32	138,235	84,041	
33	444,659	88,029	
34			
35	19,694	152,759	
36			
37	178,884	152,029	
38			
39	1,424,448	1,454,448	
40			
41	12,000	8,750	
42			
43	126,209	116,006	
44			
45	144,890	0	
46			
47	288,781	0	
48			
49			
50			
51		84,026	
52		8,300	
53		28,262	
54		18,684	
55		151,009	
56		444,000	
57		0	
58		0	
59		0	
60		0	
61		0	
62		0	
63		0	
64		0	
65		84,026	
66		84,026	
67			
68	284,347	163,600	
69			
70	13,340	14,447	
71			
72			
73			
74			
75			
76	13,340	14,447	
77			
78			
79			
80			
81			
82			
83		84,026	
84		8,300	
85		28,262	
86		18,684	
87		151,009	
88		444,000	
89		0	
90		0	
91		0	
92		0	
93		0	
94		0	
95		0	
96		0	
97		84,026	
98		84,026	
99		0	
100	126,127	101,127	
101			
102	126,127	101,127	
103			
104	126,127	101,127	
105			
106	886	100,626	
107			
108	126,230	84,041	
109			
110			
111		126,127	
112		84,026	
113		8,300	
114		28,262	
115		18,684	
116		151,009	
117		444,000	
118		0	
119		0	
120			
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Pacific Gas and Electric Company
 2005 AMI Pre-Deployment
 Capital-Related Revenue Requirements (RRQ)
 (dollars)

Capital-Related RRQ		Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	Annual	
1	Depreciation											5	110	115	
2	Return on Rate Base											9	196	205	
3	Income Taxes											(1)	(143)	(144)	
4	Property Taxes											1	23	24	
5	Total	0	0	0	0	0	0	0	0	0	0	14	185	199	
6	Capital Additions (SAP)												2,445	49,382	51,827
7	Plant Balance												2,445	51,827	
8	Plant Balance (Weighted Avg)												1,223	27,136	
9	Depreciation Reserve												5	115	
10	Rate Base (Weighted Avg):														
11	Plant												1,223	27,136	
12	Depreciation Reserve												2	60	
13	Deferred Taxes												7	327	
14	Total	0	0	0	0	0	0	0	0	0	0	0	1,213	26,749	

Tie Model RRQ

Sum of lines 1,2,3 from above equal the RRQ in the Model for Tab "2005 Total RRQ"

	0	0	0	0	0	0	0	0	0	0	0	0	13	163	176
check													13	163	176

ANALYSIS

	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05
Depreciation												
Depreciation (line 1)	0	0	0	0	0	0	0	0	0	0	5	110
Plant Balance (line 8)	0	0	0	0	0	0	0	0	0	0	1,223	27,136
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.40%	0.40%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.86%	4.86%

CPUC authorized depreciation rates for electric distribution (non-land) May 1, 2005 Letter, page 7 is 3.04% consistent with parameters authorized by CPUC decision D.04-05-055 in PG&E's 2003 GRC.

Return on Rate Base												
Return (line 2)	0	0	0	0	0	0	0	0	0	0	9	196
Wtd Avg Rate Base (line 14)	0	0	0	0	0	0	0	0	0	0	1,213	26,749
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.73%	0.73%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUC in decision D.04-12-047.

Income Taxes												
State	211	262	900	1,673	1,099	1,095	1,091	1,087	1,083	1,079	(3)	(140)
Federal	734	614	2,302	6,192	3,922	3,906	3,889	3,873	3,857	3,841	(12)	(629)
Deferred	136	474	1,742	(820)	1	1	1	1	1	1	14	626
Total	1,081	1,349	4,943	7,045	5,022	5,002	4,981	4,961	4,941	4,920	(1)	(143)

Property Taxes

Property taxes are calculated on the average of the net plant for the current month plus the prior month e.g. April property taxes equals the sum of March gross plant (less) accumulated depreciation + April gross plant (less) accumulated depreciation all

Factors

Property Taxes 0.00998

Interest is 2.78%; Decision D.04-12-047

	A	B	C	D	E	F	G
1	AMI Pre-deployment Revenue Requirements						
2	Capital- related		January 2005			February 2005	
3			Recorded			Recorded	
4			Present	Proposed		Present	Proposed
5	REVENUE REQUIREMENT SUMMARY						
6	AMDRA Revenue		0	0		0	0
7	Other Revenue		0	0		0	0
8	Total Revenue		0	0		0	0
9							
10							
11	Operating Expenses						
12	Fuel Expense		0	0		0	0
13	O&M Expense		0	0		0	0
14	A&G Expense		0	0		0	0
15	Franchise Fees		0	0		0	0
16	Uncollectible Accounts		0	0		0	0
17	Expense Adjustments		0	0		0	0
18	Total Operating Expenses		0	0		0	0
19							
20	Depreciation	X	0	0		0	0
21							
22	Taxes Other Than Income						
23	Super Fund Tax		0	0		0	0
24	Property Tax		0	0		0	0
25	Payroll Tax		0	0		0	0
26	Other		0	0		0	0
27	Total Other Taxes		0	0		0	0
28							
29	Income Taxes						
30	State		0	0		0	0
31	Federal		0	0		0	0
32	Total Income Taxes		0	0		0	0
33							
34	Total Expenses		0	0		0	0
35							
36	Operating Income		0	0		0	0
37							
38	Rate Base	X	0	0		0	0
39							
40	Rate of Return		0.00	0.00		0.00	0.00
41							
42	Income Requirement @ Authorized RoR		0	0		0	0
43							
44	Income Deficiency		0	0		0	0
45							
46	Revenue Deficiency		0	0		0	0
47							
48							
49							
50							
51							
52							
53							

	A	B	C	D	E	F	G
1	AMI Pre-deployment Revenue Requirements						
2	Capital- related		January 2005			February 2005	
3			Recorded			Recorded	
4			Present	Proposed		Present	Proposed
54	STATE TAX COMPUTATION						
55	Total Revenue		0	0		0	0
56							
57	Less:						
58	Total Operating Expenses		0	0		0	0
59	Total Other Taxes		0	0		0	0
60	Interest Expense		0	0		0	0
61	Adjustments		0	0		0	0
62	State Depreciation	X	0	0		0	0
63	Total Deductions		0	0		0	0
64							
65	State Taxable Income		0	0		0	0
66							
67	Current State Tax		0	0		0	0
68							
69	Tax Adjustments		0	0		0	0
70							
71	Total State Tax		0	0		0	0
72							
73							
74							
75							
76							
77							
78	FEDERAL TAX COMPUTATION						
79	Total Revenue		0	0		0	0
80							
81	Less:						
82	Total Operating Expenses		0	0		0	0
83	Total Other Taxes		0	0		0	0
84	Interest Expense		0	0		0	0
85	Adjustments		0	0		0	0
86	Federal Depreciation	X	0	0		0	0
87	State Income Tax		0	0		0	0
88	Preferred Div Credit		0	0		0	0
89	Total Deductions		0	0		0	0
90							
91	Federal Taxable Income		0	0		0	0
92							
93	Current Federal Tax		0	0		0	0
94							
95	Deferred taxes	X	0	0		0	0
96							
97	Total Federal Tax		0	0		0	0

	H	I	J	K	L	M
1						
2		March 2005			April 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
5						
6		0	0		0	0
7		0	0		0	0
8		0	0		0	0
9						
10						
11						
12		0	0		0	0
13		0	0		0	0
14		0	0		0	0
15		0	0		0	0
16		0	0		0	0
17		0	0		0	0
18		0	0		0	0
19						
20		0	0		0	0
21						
22						
23		0	0		0	0
24		0	0		0	0
25		0	0		0	0
26		0	0		0	0
27		0	0		0	0
28						
29						
30		0	0		0	0
31		0	0		0	0
32		0	0		0	0
33						
34		0	0		0	0
35						
36		0	0		0	0
37						
38		0	0		0	0
39						
40		0.00	0.00		0.00	0.00
41						
42		0	0		0	0
43						
44		0	0		0	0
45						
46		0	0		0	0
47						
48						
49						
50						
51						
52						
53						

	H	I	J	K	L	M
1						
2		March 2005			April 2005	
3		Recorded			Recorded	
4	Present	Proposed			Present	Proposed
54						
55		0	0		0	0
56						
57						
58		0	0		0	0
59		0	0		0	0
60		0	0		0	0
61		0	0		0	0
62		0	0		0	0
63		0	0		0	0
64						
65		0	0		0	0
66						
67		0	0		0	0
68						
69		0	0		0	0
70						
71		0	0		0	0
72						
73						
74						
75						
76						
77						
78						
79		0	0		0	0
80						
81						
82		0	0		0	0
83		0	0		0	0
84		0	0		0	0
85		0	0		0	0
86		0	0		0	0
87		0	0		0	0
88		0	0		0	0
89		0	0		0	0
90						
91		0	0		0	0
92						
93		0	0		0	0
94						
95		0	0		0	0
96						
97		0	0		0	0

	N	O	P	Q	R	S
1						
2		May 2005			June 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
5						
6		0	0		0	0
7		0	0		0	0
8		0	0		0	0
9						
10						
11						
12		0	0		0	0
13		0	0		0	0
14		0	0		0	0
15		0	0		0	0
16		0	0		0	0
17		0	0		0	0
18		0	0		0	0
19						
20		0	0		0	0
21						
22						
23		0	0		0	0
24		0	0		0	0
25		0	0		0	0
26		0	0		0	0
27		0	0		0	0
28						
29						
30		0	0		0	0
31		0	0		0	0
32		0	0		0	0
33						
34		0	0		0	0
35						
36		0	0		0	0
37						
38		0	0		0	0
39						
40		0.00	0.00		0.00	0.00
41						
42		0	0		0	0
43						
44		0	0		0	0
45						
46		0	0		0	0
47						
48						
49						
50						
51						
52						
53						

	N	O	P	Q	R	S
1						
2		May 2005			June 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
54						
55		0	0		0	0
56						
57						
58		0	0		0	0
59		0	0		0	0
60		0	0		0	0
61		0	0		0	0
62		0	0		0	0
63		0	0		0	0
64						
65		0	0		0	0
66						
67		0	0		0	0
68						
69		0	0		0	0
70						
71		0	0		0	0
72						
73						
74						
75						
76						
77						
78						
79		0	0		0	0
80						
81						
82		0	0		0	0
83		0	0		0	0
84		0	0		0	0
85		0	0		0	0
86		0	0		0	0
87		0	0		0	0
88		0	0		0	0
89		0	0		0	0
90						
91		0	0		0	0
92						
93		0	0		0	0
94						
95		0	0		0	0
96						
97		0	0		0	0

	T	U	V	W	X	Y
1						
2		July 2005			August 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
5						
6		0	0		0	0
7		0	0		0	0
8		0	0		0	0
9						
10						
11						
12		0	0		0	0
13		0	0		0	0
14		0	0		0	0
15		0	0		0	0
16		0	0		0	0
17		0	0		0	0
18		0	0		0	0
19						
20		0	0		0	0
21						
22						
23		0	0		0	0
24		0	0		0	0
25		0	0		0	0
26		0	0		0	0
27		0	0		0	0
28						
29						
30		0	0		0	0
31		0	0		0	0
32		0	0		0	0
33						
34		0	0		0	0
35						
36		0	0		0	0
37						
38		0	0		0	0
39						
40		0.00	0.00		0.00	0.00
41						
42		0	0		0	0
43						
44		0	0		0	0
45						
46		0	0		0	0
47						
48						
49						
50						
51						
52						
53						

	T	U	V	W	X	Y
1						
2		July 2005			August 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
54						
55		0	0		0	0
56						
57						
58		0	0		0	0
59		0	0		0	0
60		0	0		0	0
61		0	0		0	0
62		0	0		0	0
63		0	0		0	0
64						
65		0	0		0	0
66						
67		0	0		0	0
68						
69		0	0		0	0
70						
71		0	0		0	0
72						
73						
74						
75						
76						
77						
78						
79		0	0		0	0
80						
81						
82		0	0		0	0
83		0	0		0	0
84		0	0		0	0
85		0	0		0	0
86		0	0		0	0
87		0	0		0	0
88		0	0		0	0
89		0	0		0	0
90						
91		0	0		0	0
92						
93		0	0		0	0
94						
95		0	0		0	0
96						
97		0	0		0	0

	Z	AA	AB	AC	AD	AE
1						
2		September 2005		October 2005		
3		Recorded		Recorded		
4		Present	Proposed	Present	Proposed	
5						
6		0	0	0	0	
7		0	0	0	0	
8		0	0	0	0	
9						
10						
11						
12		0	0	0	0	
13		0	0	0	0	
14		0	0	0	0	
15		0	0	0	0	
16		0	0	0	0	
17		0	0	0	0	
18		0	0	0	0	
19						
20		0	0	0	0	
21						
22						
23		0	0	0	0	
24		0	0	0	0	
25		0	0	0	0	
26		0	0	0	0	
27		0	0	0	0	
28						
29						
30		0	0	0	0	
31		0	0	0	0	
32		0	0	0	0	
33						
34		0	0	0	0	
35						
36		0	0	0	0	
37						
38		0	0	0	0	
39						
40		0.00	0.00	0.00	0.00	
41						
42		0	0	0	0	
43						
44		0	0	0	0	
45						
46		0	0	0	0	
47						
48						
49						
50						
51						
52						
53						

	Z	AA	AB	AC	AD	AE
1						
2		September 2005			October 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
54						
55		0	0		0	0
56						
57						
58		0	0		0	0
59		0	0		0	0
60		0	0		0	0
61		0	0		0	0
62		0	0		0	0
63		0	0		0	0
64						
65		0	0		0	0
66						
67		0	0		0	0
68						
69		0	0		0	0
70						
71		0	0		0	0
72						
73						
74						
75						
76						
77						
78						
79		0	0		0	0
80						
81						
82		0	0		0	0
83		0	0		0	0
84		0	0		0	0
85		0	0		0	0
86		0	0		0	0
87		0	0		0	0
88		0	0		0	0
89		0	0		0	0
90						
91		0	0		0	0
92						
93		0	0		0	0
94						
95		0	0		0	0
96						
97		0	0		0	0

	AF	AG	AH	AI	AJ	AK
1						
2		November 2005			December 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
5						
6		0	13		0	163
7		0	0		0	0
8		0	13		0	163
9						
10						
11						
12		0	0		0	0
13		0	0		0	0
14		0	0		0	0
15		0	0		0	0
16		0	0		0	0
17		0	0		0	0
18		0	0		0	0
19						
20		5	5		110	110
21						
22						
23		0	0		0	0
24		0	0		0	0
25		0	0		0	0
26		0	0		0	0
27		0	0		0	0
28						
29						
30		(4)	(3)		(154)	(140)
31		(3)	2		(60)	(3)
32		(7)	(1)		(214)	(143)
33						
34		(2)	4		(105)	(33)
35						
36		2	9		105	196
37						
38		1,213	1,213		26,749	26,749
39						
40		1.59	8.79		4.69	8.79
41						
42		9	9		196	196
43						
44		7	0		91	0
45						
46		13	0		163	0
47						
48						
49						
50						
51						
52						
53						

	AF	AG	AH	AI	AJ	AK
1						
2		November 2005			December 2005	
3		Recorded			Recorded	
4		Present	Proposed		Present	Proposed
54						
55		0	13		0	163
56						
57						
58		0	0		0	0
59		0	0		0	0
60		3	3		62	62
61		0	0		0	0
62		41	41		1,685	1,685
63		44	44		1,747	1,747
64						
65		(44)	(31)		(1,747)	(1,584)
66						
67		(4)	(3)		(154)	(140)
68						
69		0	0		0	0
70						
71		(4)	(3)		(154)	(140)
72						
73						
74						
75						
76						
77						
78						
79		0	13		0	163
80						
81						
82		0	0		0	0
83		0	0		0	0
84		3	3		62	62
85		0	0		0	0
86		46	46		1,898	1,898
87		0	0		0	0
88		0	0		0	0
89		49	49		1,959	1,959
90						
91		(49)	(36)		(1,959)	(1,797)
92						
93		(17)	(12)		(686)	(629)
94						
95		14	14		626	626
96						
97		(3)	2		(60)	(3)

	AL	AM	AN
1			
2		Total Year 2005	
3		Recorded	
4		Present	Proposed
5			
6		0	176
7		0	0
8		0	176
9			
10			
11			
12		0	0
13		0	0
14		0	0
15		0	0
16		0	0
17		0	0
18		0	0
19			
20		115	115
21			
22			
23		0	0
24		0	0
25		0	0
26		0	0
27		0	0
28			
29			
30		(158)	(143)
31		(63)	(1)
32		(221)	(144)
33			
34		(106)	(29)
35			
36		106	205
37			
38		2,330	2,330
39			
40		54.72	8.79
41			
42		205	205
43			
44		99	0
45			
46		176	0
47			
48			
49			
50			
51			
52			
53			

	AL	AM	AN
1			
2		Total Year 2005	
3		Recorded	
4		Present	Proposed
54			
55		0	176
56			
57			
58		0	0
59		0	0
60		65	65
61		0	0
62		1,726	1,726
63		1,790	1,790
64			
65		(1,790)	(1,615)
66			
67		(158)	(143)
68			
69		0	0
70			
71		(158)	(143)
72			
73			
74			
75			
76			
77			
78			
79		0	176
80			
81			
82		0	0
83		0	0
84		65	65
85		0	0
86		1,944	1,944
87		0	0
88		0	0
89		2,008	2,008
90			
91		(2,008)	(1,833)
92			
93		(703)	(641)
94			
95		640	640
96			
97		(63)	(1)

REVENUE REQUIREMENTS

	January 1999		February 1999	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	0	0	0	0
Operating Expenses				
Fuel Expense	0	0	0	0
O&M Expense	0	0	0	0
A&G Expense	0	0	0	0
Franchise Fees	0	0	0	0
Uncollectible Accounts	0	0	0	0
Expense Adjustments	0	0	0	0
Total Operating Expenses	0	0	0	0
Depreciation	X	5,880	5,880	5,880
Taxes Other Than Income				
Super Fund Tax	0	0	0	0
Property Tax	0	0	0	0
Payroll Tax	0	0	0	0
Other	0	0	0	0
Total Other Taxes	0	0	0	0
Income Taxes				
State	(1,139)	0	(1,142)	0
Federal	0	0	0	0
Total Income Taxes	0	0	0	0
Total Expenses	0	0	0	0
Operating Income	0	0	0	0
Rate Base	X	1,544,909	1,544,909	1,558,364
Rate of Return	0.00	0.00	0.00	0.00
Income Requirement @ Authorized RoR	11,265	11,265	11,363	11,363
Income Deficiency	0	0	0	0
Revenue Deficiency	0	0	0	0

REVENUE REQUIREMENTS

	January 1999		February 1999	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
STATE TAX COMPUTATION				
Total Revenue	0	0	0	0
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	4,223	4,223	4,260	4,260
Adjustments	0	0	0	0
Depreciation	X 8,657	8,657	8,657	8,657
Total Deductions	12,880	12,880	12,917	12,917
State Taxable Income	(12,880)	0	(12,917)	0
Current State Tax	(1,139)	0	(1,142)	0
Tax Adjustments	0	0	0	0
Total State Tax	(1,139)	0	(1,142)	0
FEDERAL TAX COMPUTATION				
Total Revenue	0	0	0	0
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	4,223	4,223	4,260	4,260
Adjustments	0	0	0	0
Federal Depreciation	X 9,438	9,438	9,438	9,438
State Income Tax	0	0	0	0
Preferred Div Credit	0	0	0	0
Total Deductions	0	0	0	0
Federal Taxable Income	0	0	0	0
Current Federal Tax	0	0	0	0
Tax Adjustments	X 1,245	1,245	1,245	1,245
Total Federal Tax	0	0	0	0

March 1999		April 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,136)	0	(1,134)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,533,598	1,533,598	1,526,473	1,526,473
0.00	0.00	0.00	0.00
11,182	11,182	11,131	11,131
0	0	0	0
0	0	0	0

March 1999		April 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
4,192	4,192	4,172	4,172
0	0	0	0
8,657	8,657	8,657	8,657
12,849	12,849	12,830	12,830
(12,849)	0	(12,830)	0
(1,136)	0	(1,134)	0
0	0	0	0
(1,136)	0	(1,134)	0
0	0	0	0
0	0	0	0
0	0	0	0
4,192	4,192	4,172	4,172
0	0	0	0
9,438	9,438	9,438	9,438
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,245	1,245	1,245	1,245
0	0	0	0

May 1999		June 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,132)	0	(1,131)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,519,347	1,519,347	1,512,222	1,512,222
0.00	0.00	0.00	0.00
11,079	11,079	11,027	11,027
0	0	0	0
0	0	0	0

May 1999		June 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
4,153	4,153	4,133	4,133
0	0	0	0
8,657	8,657	8,657	8,657
12,810	12,810	12,791	12,791
(12,810)	0	(12,791)	0
(1,132)	0	(1,131)	0
0	0	0	0
(1,132)	0	(1,131)	0
0	0	0	0
0	0	0	0
0	0	0	0
4,153	4,153	4,133	4,133
0	0	0	0
9,438	9,438	9,438	9,438
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,245	1,245	1,245	1,245
0	0	0	0

July 1999		August 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,129)	0	(1,127)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,505,096	1,505,096	1,497,970	1,497,970
0.00	0.00	0.00	0.00
10,975	10,975	10,923	10,923
0	0	0	0
0	0	0	0

July 1999		August 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
4,114	4,114	4,094	4,094
0	0	0	0
8,657	8,657	8,657	8,657
12,771	12,771	12,752	12,752
(12,771)	0	(12,752)	0
(1,129)	0	(1,127)	0
0	0	0	0
(1,129)	0	(1,127)	0
0	0	0	0
0	0	0	0
0	0	0	0
4,114	4,114	4,094	4,094
0	0	0	0
9,438	9,438	9,438	9,438
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,245	1,245	1,245	1,245
0	0	0	0

September 1999		October 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,126)	0	(1,124)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,490,845	1,490,845	1,483,719	1,483,719
0.00	0.00	0.00	0.00
10,871	10,871	10,819	10,819
0	0	0	0
0	0	0	0

September 1999		October 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
4,075	4,075	4,055	4,055
0	0	0	0
8,657	8,657	8,657	8,657
12,732	12,732	12,713	12,713
(12,732)	0	(12,713)	0
(1,126)	0	(1,124)	0
0	0	0	0
(1,126)	0	(1,124)	0
0	0	0	0
0	0	0	0
0	0	0	0
4,075	4,075	4,055	4,055
0	0	0	0
9,438	9,438	9,438	9,438
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,245	1,245	1,245	1,245
0	0	0	0

November 1999		December 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,122)	0	(1,120)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,476,594	1,476,594	1,469,468	1,469,468
0.00	0.00	0.00	0.00
10,767	10,767	10,715	10,715
0	0	0	0
0	0	0	0

November 1999		December 1999	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
0	0	0	0
4,036	4,036	4,017	4,017
0	0	0	0
8,657	8,657	8,657	8,657
12,693	12,693	12,674	12,674
(12,693)	0	(12,674)	0
(1,122)	0	(1,120)	0
0	0	0	0
(1,122)	0	(1,120)	0
0	0	0	0
0	0	0	0
0	0	0	0
4,036	4,036	4,017	4,017
0	0	0	0
9,438	9,438	9,438	9,438
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,245	1,245	1,245	1,245
0	0	0	0

Total Year 1999

Recorded	
Present	Proposed
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
70,562	70,562
0	0
0	0
0	0
0	0
0	0
(13,562)	0
0	0
0	0
0	0
0	0
1,509,884	1,509,884
0.00	0.00
132,115	132,115
0	0
0	0

Total Year 1999

Recorded	
Present	Proposed
0	0
0	0
0	0
49,524	49,524
0	0
103,888	103,888
153,413	153,413
(153,413)	0
(13,562)	0
0	0
(13,562)	0
0	0
0	0
0	0
49,524	49,524
0	0
113,260	113,260
0	0
0	0
0	0
0	0
0	0
0	0
14,944	14,944
0	0

REVENUE REQUIREMENTS

	January 2000		February 2000	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	22,031	0	21,956
Other Revenue	0	0	0	0
Total Revenue	0	22,031	0	21,956
Operating Expenses				
Fuel Expense	0	0	0	0
O&M Expense	0	0	0	0
A&G Expense	0	0	0	0
Franchise Fees	0	0	0	0
Uncollectible Accounts	0	0	0	0
Expense Adjustments	0	0	0	0
Total Operating Expenses	0	0	0	0
Depreciation	X	5,880	5,880	5,880
Taxes Other Than Income				
Super Fund Tax	0	0	0	0
Property Tax	0	0	0	0
Payroll Tax	0	0	0	0
Other	0	0	0	0
Total Other Taxes	0	0	0	0
Income Taxes				
State	(1,091)	856	(1,090)	851
Federal	(3,059)	4,652	(3,052)	4,632
Total Income Taxes	(4,150)	5,508	(4,142)	5,484
Total Expenses	1,730	11,388	1,738	11,364
Operating Income	(1,730)	10,642	(1,738)	10,592
Rate Base	X	1,459,526	1,452,648	1,452,648
Rate of Return	-1.42	8.75	-1.44	8.75
Income Requirement @ Authorized RoR	10,642	10,642	10,592	10,592
Income Deficiency	12,372	0	12,331	0
Revenue Deficiency	22,031	0	21,956	0

REVENUE REQUIREMENTS

	January 2000		February 2000	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
STATE TAX COMPUTATION				
Total Revenue	0	22,031	0	21,956
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,989	3,989	3,971	3,971
Adjustments	0	0	0	0
Depreciation	X 8,355	8,355	8,355	8,355
Total Deductions	12,345	12,345	12,326	12,326
State Taxable Income	(12,345)	9,686	(12,326)	9,630
Current State Tax	(1,091)	856	(1,090)	851
Tax Adjustments	0	0	0	0
Total State Tax	(1,091)	856	(1,090)	851
FEDERAL TAX COMPUTATION				
Total Revenue	0	22,031	0	21,956
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,989	3,989	3,971	3,971
Adjustments	0	0	0	0
Federal Depreciation	X 8,732	8,732	8,732	8,732
State Income Tax	(1,130)	(1,130)	(1,130)	(1,130)
Preferred Div Credit	0	0	0	0
Total Deductions	11,591	11,591	11,572	11,572
Federal Taxable Income	(11,591)	10,440	(11,572)	10,384
Current Federal Tax	(4,057)	3,654	(4,050)	3,634
Tax Adjustments	X 998	998	998	998
Total Federal Tax	(3,059)	4,652	(3,052)	4,632

March 2000		April 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,609	0	22,531
0	0	0	0
0	22,609	0	22,531
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,095)	903	(1,094)	898
(3,075)	4,838	(3,068)	4,818
(4,171)	5,741	(4,162)	5,716
1,710	11,622	1,718	11,596
(1,710)	10,988	(1,718)	10,936
1,445,770	1,445,770	1,438,892	1,438,892
-1.42	9.12	-1.43	9.12
10,988	10,988	10,936	10,936
12,697	0	12,654	0
22,609	0	22,531	0

March 2000		April 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,609	0	22,531
0	0	0	0
0	0	0	0
4,036	4,036	4,017	4,017
0	0	0	0
8,355	8,355	8,355	8,355
12,391	12,391	12,372	12,372
(12,391)	10,218	(12,372)	10,159
(1,095)	903	(1,094)	898
0	0	0	0
(1,095)	903	(1,094)	898
0	22,609	0	22,531
0	0	0	0
0	0	0	0
4,036	4,036	4,017	4,017
0	0	0	0
8,732	8,732	8,732	8,732
(1,130)	(1,130)	(1,130)	(1,130)
0	0	0	0
11,637	11,637	11,618	11,618
(11,637)	10,972	(11,618)	10,913
(4,073)	3,840	(4,066)	3,820
998	998	998	998
(3,075)	4,838	(3,068)	4,818

May 2000		June 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,453	0	22,375
0	0	0	0
0	22,453	0	22,375
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,092)	893	(1,090)	888
(3,062)	4,797	(3,055)	4,776
(4,154)	5,690	(4,145)	5,664
1,726	11,570	1,735	11,544
(1,726)	10,883	(1,735)	10,831
1,432,014	1,432,014	1,425,136	1,425,136
-1.45	9.12	-1.46	9.12
10,883	10,883	10,831	10,831
12,610	0	12,566	0
22,453	0	22,375	0

May 2000		June 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,453	0	22,375
0	0	0	0
0	0	0	0
3,998	3,998	3,979	3,979
0	0	0	0
8,355	8,355	8,355	8,355
12,353	12,353	12,334	12,334
(12,353)	10,100	(12,334)	10,041
(1,092)	893	(1,090)	888
0	0	0	0
(1,092)	893	(1,090)	888
0	22,453	0	22,375
0	0	0	0
0	0	0	0
3,998	3,998	3,979	3,979
0	0	0	0
8,732	8,732	8,732	8,732
(1,130)	(1,130)	(1,130)	(1,130)
0	0	0	0
11,599	11,599	11,580	11,580
(11,599)	10,854	(11,580)	10,795
(4,060)	3,799	(4,053)	3,778
998	998	998	998
(3,062)	4,797	(3,055)	4,776

July 2000		August 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,297	0	22,219
0	0	0	0
0	22,297	0	22,219
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,089)	882	(1,087)	877
(3,048)	4,756	(3,042)	4,735
(4,137)	5,638	(4,128)	5,612
1,743	11,518	1,752	11,493
(1,743)	10,779	(1,752)	10,726
1,418,257	1,418,257	1,411,379	1,411,379
-1.48	9.12	-1.49	9.12
10,779	10,779	10,726	10,726
12,522	0	12,478	0
22,297	0	22,219	0

July 2000		August 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,297	0	22,219
0	0	0	0
0	0	0	0
3,959	3,959	3,940	3,940
0	0	0	0
8,355	8,355	8,355	8,355
12,315	12,315	12,295	12,295
(12,315)	9,982	(12,295)	9,924
(1,089)	882	(1,087)	877
0	0	0	0
(1,089)	882	(1,087)	877
0	22,297	0	22,219
0	0	0	0
0	0	0	0
3,959	3,959	3,940	3,940
0	0	0	0
8,732	8,732	8,732	8,732
(1,130)	(1,130)	(1,130)	(1,130)
0	0	0	0
11,561	11,561	11,541	11,541
(11,561)	10,736	(11,541)	10,678
(4,046)	3,758	(4,040)	3,737
998	998	998	998
(3,048)	4,756	(3,042)	4,735

September 2000		October 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,141	0	22,063
0	0	0	0
0	22,141	0	22,063
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,085)	872	(1,084)	867
(3,035)	4,714	(3,028)	4,694
(4,120)	5,587	(4,112)	5,561
1,760	11,467	1,769	11,441
(1,760)	10,674	(1,769)	10,622
1,404,501	1,404,501	1,397,623	1,397,623
-1.50	9.12	-1.52	9.12
10,674	10,674	10,622	10,622
12,434	0	12,390	0
22,141	0	22,063	0

September 2000		October 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	22,141	0	22,063
0	0	0	0
0	0	0	0
3,921	3,921	3,902	3,902
0	0	0	0
8,355	8,355	8,355	8,355
12,276	12,276	12,257	12,257
(12,276)	9,865	(12,257)	9,806
(1,085)	872	(1,084)	867
0	0	0	0
(1,085)	872	(1,084)	867
0	22,141	0	22,063
0	0	0	0
0	0	0	0
3,921	3,921	3,902	3,902
0	0	0	0
8,732	8,732	8,732	8,732
(1,130)	(1,130)	(1,130)	(1,130)
0	0	0	0
11,522	11,522	11,503	11,503
(11,522)	10,619	(11,503)	10,560
(4,033)	3,717	(4,026)	3,696
998	998	998	998
(3,035)	4,714	(3,028)	4,694

November 2000		December 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,985	0	21,907
0	0	0	0
0	21,985	0	21,907
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,082)	862	(1,080)	856
(3,021)	4,673	(3,015)	4,653
(4,103)	5,535	(4,095)	5,509
1,777	11,415	1,785	11,389
(1,777)	10,570	(1,785)	10,517
1,390,745	1,390,745	1,383,867	1,383,867
-1.53	9.12	-1.55	9.12
10,570	10,570	10,517	10,517
12,347	0	12,303	0
21,985	0	21,907	0

November 2000		December 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,985	0	21,907
0	0	0	0
0	0	0	0
3,882	3,882	3,863	3,863
0	0	0	0
8,355	8,355	8,355	8,355
12,238	12,238	12,219	12,219
(12,238)	9,747	(12,219)	9,688
(1,082)	862	(1,080)	856
0	0	0	0
(1,082)	862	(1,080)	856
0	21,985	0	21,907
0	0	0	0
0	0	0	0
3,882	3,882	3,863	3,863
0	0	0	0
8,732	8,732	8,732	8,732
(1,130)	(1,130)	(1,130)	(1,130)
0	0	0	0
11,484	11,484	11,465	11,465
(11,484)	10,501	(11,465)	10,442
(4,019)	3,675	(4,013)	3,655
998	998	998	998
(3,021)	4,673	(3,015)	4,653

Total Year 2000

Recorded	
Present	Proposed
0	266,568
0	0
0	266,568
0	0
0	0
0	0
0	0
0	0
0	0
70,562	70,562
0	0
0	0
0	0
0	0
0	0
(13,059)	10,506
(36,560)	56,739
(49,619)	67,245
20,944	137,807
(20,944)	128,761
1,421,696	1,421,696
-17.68	9.06
128,761	128,761
149,704	0
266,568	0

Total Year 2000

Recorded	
Present	Proposed
0	266,568
0	0
0	0
47,457	47,457
0	0
100,264	100,264
147,721	147,721
(147,721)	118,847
(13,059)	10,506
0	0
(13,059)	10,506
0	266,568
0	0
0	0
47,457	47,457
0	0
104,778	104,778
(13,562)	(13,562)
0	0
138,674	138,674
(138,674)	127,894
(48,536)	44,763
11,976	11,976
(36,560)	56,739

REVENUE REQUIREMENTS

	January 2001		February 2001	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	21,853	0	(9,846)
Other Revenue	0	0	0	0
Total Revenue	0	21,853	0	(9,846)
Operating Expenses				
Fuel Expense	0	0	0	0
O&M Expense	0	0	0	0
A&G Expense	0	0	0	0
Franchise Fees	0	0	0	0
Uncollectible Accounts	0	0	0	0
Expense Adjustments	0	0	0	0
Total Operating Expenses	0	0	0	0
Depreciation	X	5,880	5,880	5,880
Taxes Other Than Income				
Super Fund Tax	0	0	0	0
Property Tax	0	0	0	0
Payroll Tax	0	0	0	0
Other	0	0	0	0
Total Other Taxes	0	0	0	0
Income Taxes				
State	(1,051)	881	(4,630)	(5,501)
Federal	(3,023)	4,626	(17,195)	(20,641)
Total Income Taxes	(4,074)	5,506	(21,825)	(26,142)
Total Expenses	1,806	11,387	(15,945)	(20,262)
Operating Income	(1,806)	10,466	15,945	10,415
Rate Base	X	1,377,103	1,377,103	1,370,455
Rate of Return	-1.57	9.12	13.96	9.12
Income Requirement @ Authorized RoR	10,466	10,466	10,415	10,415
Income Deficiency	12,272	0	(5,530)	0
Revenue Deficiency	21,853	0	(9,846)	0

REVENUE REQUIREMENTS

	January 2001		February 2001	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
STATE TAX COMPUTATION				
Total Revenue	0	21,853	0	(9,846)
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,844	3,844	44,336	44,336
Adjustments	0	0	0	0
Depreciation	X 8,045	8,045	8,045	8,045
Total Deductions	11,890	11,890	52,381	52,381
State Taxable Income	(11,890)	9,963	(52,381)	(62,227)
Current State Tax	(1,051)	881	(4,630)	(5,501)
Tax Adjustments	0	0	0	0
Total State Tax	(1,051)	881	(4,630)	(5,501)
FEDERAL TAX COMPUTATION				
Total Revenue	0	21,853	0	(9,846)
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,844	3,844	44,336	44,336
Adjustments	0	0	0	0
Federal Depreciation	X 8,076	8,076	8,076	8,076
State Income Tax	(1,088)	(1,088)	(1,088)	(1,088)
Preferred Div Credit	0	0	0	0
Total Deductions	10,832	10,832	51,323	51,323
Federal Taxable Income	(10,832)	11,021	(51,323)	(61,169)
Current Federal Tax	(3,791)	3,857	(17,963)	(21,409)
Tax Adjustments	X 768	768	768	768
Total Federal Tax	(3,023)	4,626	(17,195)	(20,641)

March 2001		April 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,702	0	21,626
0	0	0	0
0	21,702	0	21,626
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,048)	871	(1,046)	866
(3,010)	4,586	(3,003)	4,566
(4,057)	5,456	(4,049)	5,432
1,823	11,337	1,831	11,312
(1,823)	10,365	(1,831)	10,314
1,363,806	1,363,806	1,357,157	1,357,157
-1.60	9.12	-1.62	9.12
10,365	10,365	10,314	10,314
12,188	0	12,145	0
21,702	0	21,626	0

March 2001		April 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,702	0	21,626
0	0	0	0
0	0	0	0
3,807	3,807	3,789	3,789
0	0	0	0
8,045	8,045	8,045	8,045
11,852	11,852	11,834	11,834
(11,852)	9,849	(11,834)	9,792
(1,048)	871	(1,046)	866
0	0	0	0
(1,048)	871	(1,046)	866
0	21,702	0	21,626
0	0	0	0
0	0	0	0
3,807	3,807	3,789	3,789
0	0	0	0
8,076	8,076	8,076	8,076
(1,088)	(1,088)	(1,088)	(1,088)
0	0	0	0
10,795	10,795	10,776	10,776
(10,795)	10,907	(10,776)	10,850
(3,778)	3,817	(3,772)	3,797
768	768	768	768
(3,010)	4,586	(3,003)	4,566

May 2001		June 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,551	0	21,475
0	0	0	0
0	21,551	0	21,475
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,044)	861	(1,043)	856
(2,997)	4,546	(2,990)	4,526
(4,041)	5,407	(4,033)	5,382
1,839	11,287	1,847	11,262
(1,839)	10,264	(1,847)	10,213
1,350,509	1,350,509	1,343,860	1,343,860
-1.63	9.12	-1.65	9.12
10,264	10,264	10,213	10,213
12,103	0	12,060	0
21,551	0	21,475	0

May 2001		June 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,551	0	21,475
0	0	0	0
0	0	0	0
3,770	3,770	3,752	3,752
0	0	0	0
8,045	8,045	8,045	8,045
11,815	11,815	11,797	11,797
(11,815)	9,735	(11,797)	9,678
(1,044)	861	(1,043)	856
0	0	0	0
(1,044)	861	(1,043)	856
0	21,551	0	21,475
0	0	0	0
0	0	0	0
3,770	3,770	3,752	3,752
0	0	0	0
8,076	8,076	8,076	8,076
(1,088)	(1,088)	(1,088)	(1,088)
0	0	0	0
10,758	10,758	10,739	10,739
(10,758)	10,793	(10,739)	10,736
(3,765)	3,778	(3,759)	3,758
768	768	768	768
(2,997)	4,546	(2,990)	4,526

July 2001		August 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,400	0	21,324
0	0	0	0
0	21,400	0	21,324
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,041)	851	(1,040)	846
(2,984)	4,506	(2,977)	4,486
(4,025)	5,357	(4,017)	5,332
1,855	11,237	1,863	11,212
(1,855)	10,163	(1,863)	10,112
1,337,212	1,337,212	1,330,563	1,330,563
-1.66	9.12	-1.68	9.12
10,163	10,163	10,112	10,112
12,018	0	11,976	0
21,400	0	21,324	0

July 2001		August 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,400	0	21,324
0	0	0	0
0	0	0	0
3,733	3,733	3,714	3,714
0	0	0	0
8,045	8,045	8,045	8,045
11,778	11,778	11,760	11,760
(11,778)	9,621	(11,760)	9,565
(1,041)	851	(1,040)	846
0	0	0	0
(1,041)	851	(1,040)	846
0	21,400	0	21,324
0	0	0	0
0	0	0	0
3,733	3,733	3,714	3,714
0	0	0	0
8,076	8,076	8,076	8,076
(1,088)	(1,088)	(1,088)	(1,088)
0	0	0	0
10,721	10,721	10,702	10,702
(10,721)	10,679	(10,702)	10,622
(3,752)	3,738	(3,746)	3,718
768	768	768	768
(2,984)	4,506	(2,977)	4,486

September 2001		October 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,249	0	21,173
0	0	0	0
0	21,249	0	21,173
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,038)	840	(1,036)	835
(2,971)	4,466	(2,964)	4,446
(4,009)	5,307	(4,001)	5,282
1,872	11,187	1,880	11,162
(1,872)	10,062	(1,880)	10,011
1,323,914	1,323,914	1,317,266	1,317,266
-1.70	9.12	-1.71	9.12
10,062	10,062	10,011	10,011
11,933	0	11,891	0
21,249	0	21,173	0

September 2001		October 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,249	0	21,173
0	0	0	0
0	0	0	0
3,696	3,696	3,677	3,677
0	0	0	0
8,045	8,045	8,045	8,045
11,741	11,741	11,722	11,722
(11,741)	9,508	(11,722)	9,451
(1,038)	840	(1,036)	835
0	0	0	0
(1,038)	840	(1,036)	835
0	21,249	0	21,173
0	0	0	0
0	0	0	0
3,696	3,696	3,677	3,677
0	0	0	0
8,076	8,076	8,076	8,076
(1,088)	(1,088)	(1,088)	(1,088)
0	0	0	0
10,683	10,683	10,665	10,665
(10,683)	10,565	(10,665)	10,508
(3,739)	3,698	(3,733)	3,678
768	768	768	768
(2,971)	4,466	(2,964)	4,446

November 2001		December 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,098	0	21,022
0	0	0	0
0	21,098	0	21,022
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,880	5,880	5,880	5,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,035)	830	(1,033)	825
(2,958)	4,426	(2,951)	4,407
(3,992)	5,257	(3,984)	5,232
1,888	11,137	1,896	11,112
(1,888)	9,961	(1,896)	9,910
1,310,617	1,310,617	1,303,968	1,303,968
-1.73	9.12	-1.74	9.12
9,961	9,961	9,910	9,910
11,848	0	11,806	0
21,098	0	21,022	0

November 2001		December 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,098	0	21,022
0	0	0	0
0	0	0	0
3,659	3,659	3,640	3,640
0	0	0	0
8,045	8,045	8,045	8,045
11,704	11,704	11,685	11,685
(11,704)	9,394	(11,685)	9,337
(1,035)	830	(1,033)	825
0	0	0	0
(1,035)	830	(1,033)	825
0	21,098	0	21,022
0	0	0	0
0	0	0	0
3,659	3,659	3,640	3,640
0	0	0	0
8,076	8,076	8,076	8,076
(1,088)	(1,088)	(1,088)	(1,088)
0	0	0	0
10,646	10,646	10,628	10,628
(10,646)	10,451	(10,628)	10,395
(3,726)	3,658	(3,720)	3,638
768	768	768	768
(2,958)	4,426	(2,951)	4,407

Total Year 2001

Recorded	
Present	Proposed
0	225,626
0	0
0	225,626
0	0
0	0
0	0
0	0
0	0
0	0
70,562	70,562
0	0
0	0
0	0
0	0
0	0
(16,085)	3,860
(50,023)	28,946
(66,108)	32,806
4,454	103,369
(4,454)	122,257
1,340,536	1,340,536
-3.99	9.12
122,257	122,257
126,711	0
225,626	0

Total Year 2001

Recorded	
Present	Proposed
0	225,626
0	0
0	0
85,418	85,418
0	0
96,542	96,542
181,960	181,960
(181,960)	43,666
(16,085)	3,860
0	0
(16,085)	3,860
0	225,626
0	0
0	0
85,418	85,418
0	0
96,908	96,908
(13,059)	(13,059)
0	0
169,268	169,268
(169,268)	56,358
(59,244)	19,725
9,221	9,221
(50,023)	28,946

REVENUE REQUIREMENTS

	January 2002		February 2002	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	21,707	0	21,631
Other Revenue	0	0	0	0
Total Revenue	0	21,707	0	21,631
Operating Expenses				
Fuel Expense	0	0	0	0
O&M Expense	0	0	0	0
A&G Expense	0	0	0	0
Franchise Fees	0	0	0	0
Uncollectible Accounts	0	0	0	0
Expense Adjustments	0	0	0	0
Total Operating Expenses	0	0	0	0
Depreciation	X	6,360	6,360	6,360
Taxes Other Than Income				
Super Fund Tax	0	0	0	0
Property Tax	0	0	0	0
Payroll Tax	0	0	0	0
Other	0	0	0	0
Total Other Taxes	0	0	0	0
Income Taxes				
State	(1,004)	915	(1,003)	910
Federal	(3,024)	4,573	(3,018)	4,553
Total Income Taxes	(4,029)	5,488	(4,020)	5,463
Total Expenses	2,332	11,848	2,340	11,823
Operating Income	(2,332)	9,859	(2,340)	9,808
Rate Base	X	1,297,270	1,290,521	1,290,521
Rate of Return	-2.16	9.12	-2.18	9.12
Income Requirement @ Authorized RoR	9,859	9,859	9,808	9,808
Income Deficiency	12,191	0	12,148	0
Revenue Deficiency	21,707	0	21,631	0

REVENUE REQUIREMENTS

	January 2002		February 2002	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
STATE TAX COMPUTATION				
Total Revenue	0	21,707	0	21,631
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,622	3,622	3,603	3,603
Adjustments	0	0	0	0
Depreciation	X 7,738	7,738	7,738	7,738
Total Deductions	11,359	11,359	11,341	11,341
State Taxable Income	(11,359)	10,348	(11,341)	10,290
Current State Tax	(1,004)	915	(1,003)	910
Tax Adjustments	0	0	0	0
Total State Tax	(1,004)	915	(1,003)	910
FEDERAL TAX COMPUTATION				
Total Revenue	0	21,707	0	21,631
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,622	3,622	3,603	3,603
Adjustments	0	0	0	0
Federal Depreciation	X 7,471	7,471	7,471	7,471
State Income Tax	(1,340)	(1,340)	(1,340)	(1,340)
Preferred Div Credit	0	0	0	0
Total Deductions	9,752	9,752	9,733	9,733
Federal Taxable Income	(9,752)	11,956	(9,733)	11,898
Current Federal Tax	(3,413)	4,184	(3,407)	4,164
Tax Adjustments	X 389	389	389	389
Total Federal Tax	(3,024)	4,573	(3,018)	4,553

March 2002		April 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,554	0	21,478
0	0	0	0
0	21,554	0	21,478
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
6,360	6,360	6,360	6,360
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(1,001)	905	(999)	899
(3,011)	4,533	(3,005)	4,512
(4,012)	5,437	(4,004)	5,412
2,348	11,798	2,356	11,772
(2,348)	9,757	(2,356)	9,705
1,283,772	1,283,772	1,277,023	1,277,023
-2.19	9.12	-2.21	9.12
9,757	9,757	9,705	9,705
12,105	0	12,062	0
21,554	0	21,478	0

March 2002		April 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,554	0	21,478
0	0	0	0
0	0	0	0
3,584	3,584	3,565	3,565
0	0	0	0
7,738	7,738	7,738	7,738
11,322	11,322	11,303	11,303
(11,322)	10,232	(11,303)	10,175
(1,001)	905	(999)	899
0	0	0	0
(1,001)	905	(999)	899
0	21,554	0	21,478
0	0	0	0
0	0	0	0
3,584	3,584	3,565	3,565
0	0	0	0
7,471	7,471	7,471	7,471
(1,340)	(1,340)	(1,340)	(1,340)
0	0	0	0
9,714	9,714	9,695	9,695
(9,714)	11,840	(9,695)	11,782
(3,400)	4,144	(3,393)	4,124
389	389	389	389
(3,011)	4,533	(3,005)	4,512

May 2002		June 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,401	0	21,324
0	0	0	0
0	21,401	0	21,324
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
6,360	6,360	6,360	6,360
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(998)	894	(996)	889
(2,998)	4,492	(2,992)	4,472
(3,996)	5,387	(3,987)	5,361
2,365	11,747	2,373	11,722
(2,365)	9,654	(2,373)	9,603
1,270,274	1,270,274	1,263,525	1,263,525
-2.23	9.12	-2.25	9.12
9,654	9,654	9,603	9,603
12,019	0	11,976	0
21,401	0	21,324	0

May 2002		June 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,401	0	21,324
0	0	0	0
0	0	0	0
3,546	3,546	3,527	3,527
0	0	0	0
7,738	7,738	7,738	7,738
11,284	11,284	11,265	11,265
(11,284)	10,117	(11,265)	10,059
(998)	894	(996)	889
0	0	0	0
(998)	894	(996)	889
0	21,401	0	21,324
0	0	0	0
0	0	0	0
3,546	3,546	3,527	3,527
0	0	0	0
7,471	7,471	7,471	7,471
(1,340)	(1,340)	(1,340)	(1,340)
0	0	0	0
9,676	9,676	9,658	9,658
(9,676)	11,725	(9,658)	11,667
(3,387)	4,104	(3,380)	4,083
389	389	389	389
(2,998)	4,492	(2,992)	4,472

July 2002		August 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,248	0	21,171
0	0	0	0
0	21,248	0	21,171
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
6,360	6,360	6,360	6,360
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(994)	884	(993)	879
(2,985)	4,452	(2,978)	4,432
(3,979)	5,336	(3,971)	5,311
2,381	11,696	2,389	11,671
(2,381)	9,551	(2,389)	9,500
1,256,776	1,256,776	1,250,027	1,250,027
-2.27	9.12	-2.29	9.12
9,551	9,551	9,500	9,500
11,933	0	11,890	0
21,248	0	21,171	0

July 2002		August 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,248	0	21,171
0	0	0	0
0	0	0	0
3,508	3,508	3,490	3,490
0	0	0	0
7,738	7,738	7,738	7,738
11,246	11,246	11,228	11,228
(11,246)	10,001	(11,228)	9,943
(994)	884	(993)	879
0	0	0	0
(994)	884	(993)	879
0	21,248	0	21,171
0	0	0	0
0	0	0	0
3,508	3,508	3,490	3,490
0	0	0	0
7,471	7,471	7,471	7,471
(1,340)	(1,340)	(1,340)	(1,340)
0	0	0	0
9,639	9,639	9,620	9,620
(9,639)	11,609	(9,620)	11,551
(3,374)	4,063	(3,367)	4,043
389	389	389	389
(2,985)	4,452	(2,978)	4,432

September 2002		October 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,094	0	21,018
0	0	0	0
0	21,094	0	21,018
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
6,360	6,360	6,360	6,360
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(991)	874	(989)	869
(2,972)	4,411	(2,965)	4,391
(3,963)	5,285	(3,954)	5,260
2,398	11,646	2,406	11,620
(2,398)	9,449	(2,406)	9,398
1,243,278	1,243,278	1,236,529	1,236,529
-2.31	9.12	-2.33	9.12
9,449	9,449	9,398	9,398
11,847	0	11,804	0
21,094	0	21,018	0

September 2002		October 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	21,094	0	21,018
0	0	0	0
0	0	0	0
3,471	3,471	3,452	3,452
0	0	0	0
7,738	7,738	7,738	7,738
11,209	11,209	11,190	11,190
(11,209)	9,886	(11,190)	9,828
(991)	874	(989)	869
0	0	0	0
(991)	874	(989)	869
0	21,094	0	21,018
0	0	0	0
0	0	0	0
3,471	3,471	3,452	3,452
0	0	0	0
7,471	7,471	7,471	7,471
(1,340)	(1,340)	(1,340)	(1,340)
0	0	0	0
9,601	9,601	9,582	9,582
(9,601)	11,493	(9,582)	11,436
(3,360)	4,023	(3,354)	4,002
389	389	389	389
(2,972)	4,411	(2,965)	4,391

November 2002		December 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	20,941	0	20,865
0	0	0	0
0	20,941	0	20,865
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
6,360	6,360	6,360	6,360
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(988)	864	(986)	859
(2,959)	4,371	(2,952)	4,351
(3,946)	5,235	(3,938)	5,209
2,414	11,595	2,422	11,570
(2,414)	9,346	(2,422)	9,295
1,229,780	1,229,780	1,223,031	1,223,031
-2.36	9.12	-2.38	9.12
9,346	9,346	9,295	9,295
11,761	0	11,718	0
20,941	0	20,865	0

November 2002		December 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	20,941	0	20,865
0	0	0	0
0	0	0	0
3,433	3,433	3,414	3,414
0	0	0	0
7,738	7,738	7,738	7,738
11,171	11,171	11,152	11,152
(11,171)	9,770	(11,152)	9,712
(988)	864	(986)	859
0	0	0	0
(988)	864	(986)	859
0	20,941	0	20,865
0	0	0	0
0	0	0	0
3,433	3,433	3,414	3,414
0	0	0	0
7,471	7,471	7,471	7,471
(1,340)	(1,340)	(1,340)	(1,340)
0	0	0	0
9,563	9,563	9,544	9,544
(9,563)	11,378	(9,544)	11,320
(3,347)	3,982	(3,341)	3,962
389	389	389	389
(2,959)	4,371	(2,952)	4,351

Total Year 2002

Recorded	
Present	Proposed
0	255,432
0	0
0	255,432
0	0
0	0
0	0
0	0
0	0
0	0
76,324	76,324
0	0
0	0
0	0
0	0
0	0
(11,940)	10,640
(35,859)	53,542
(47,799)	64,182
28,525	140,506
(28,525)	114,926
1,260,151	1,260,151
-27.16	9.12
114,926	114,926
143,451	0
255,432	0

Total Year 2002

Recorded	
Present	Proposed
0	255,432
0	0
0	0
42,215	42,215
0	0
92,855	92,855
135,070	135,070
(135,070)	120,362
(11,940)	10,640
0	0
(11,940)	10,640
0	255,432
0	0
0	0
42,215	42,215
0	0
89,648	89,648
(16,085)	(16,085)
0	0
115,777	115,777
(115,777)	139,654
(40,522)	48,879
4,663	4,663
(35,859)	53,542

Pacific Gas and Electric Company
 Smart Meter - PreDeploy, Electric
 Decision: D.05.09.044; A.05-06-028 (PreDeploy, ended 2006)
 Capital-Related Revenue Requirements (RRQ)
 (dollars)

Capital-Related RRQ	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08
1 Depreciation		5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
2 Return on Rate Base		11,316	11,415	11,234	11,181	11,129	11,077	11,025	10,973	10,920	10,868	10,816
3 Income Taxes		5,051	5,103	5,006	4,978	4,951	4,923	4,895	4,867	4,839	4,811	4,783
4 Property Taxes		1,299	1,294	1,289	1,285	1,280	1,275	1,501	1,501	1,501	1,501	1,501
5 Total		23,546	23,693	23,410	23,325	23,240	23,155	23,300	23,220	23,140	23,060	22,980
6 Capital Additions (SAP)		0	0	0	0	0	0	0	0	0	0	0
7 Plant Balance	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
8 Plant Balance (Weighted Avg)		1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
9 Depreciation Reserve	134,961	140,841	146,722	152,602	158,482	164,362	170,242	176,123	182,003	187,883	193,763	199,643
10 Rate Base (Weighted Avg):												
11 Plant		1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
12 Depreciation Reserve		137,901	123,201	146,722	152,602	158,482	164,362	170,242	176,123	182,003	187,883	193,763
13 Deferred Taxes		17,348	18,594	19,839	21,085	22,330	23,575	24,821	26,066	27,311	28,557	29,802
14 Total		1,544,909	1,558,364	1,533,598	1,526,473	1,519,347	1,512,222	1,505,096	1,497,970	1,490,845	1,483,719	1,476,594

Dec-08	Annual
5,880	70,562
10,764	132,719
4,756	58,963
16,726	16,726
22,900	278,970

Inception to Date RRQ by Component and Period:					checks	
2005	2006	2007	YTD 2008	ITD	YTD 2008	ITD
115	64,284	70,562	70,562	205,524		
205	125,209	139,957	132,719	398,090		
(144)	68,508	60,186	58,963	187,512		
24	14,204	15,230	16,726	46,183		
199	272,205	285,935	278,970	837,309	278,970	837,309

Inception to Date Capital Additions by Period:				
2005	2006	2007	YTD 2008	ITD
51,827	1,648,332	n/a	n/a	1,700,159

Sum of lines 1-3 from above.	22,247	22,398	22,120	22,040	21,960	21,880	21,800	21,720	21,640	21,560	21,480
		23,693	23,410	23,325	23,240	23,155	23,300	23,220	23,140	23,060	22,980
		1,294	1,289	1,285	1,280	1,275	1,501	1,501	1,501	1,501	1,501

0	0	0	0	0	0	0	0	0	0	0	0
1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
205,524											
1,700,159											
199,643											
31,047											
1,469,468											
21,400	262,244										
22,900											
1,501											

ANALYSIS

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Depreciation												
Depreciation (line 1)	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Plant Balance (line 8)	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159	1,700,159
Monthly Depr Rate	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%	0.35%
Annual Depr Rate	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%	4.15%

CPUC authorized depreciation rate is from May 1, 2007 Letter consistent with parameters authorized by CPUC.

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Return on Rate Base												
Return (line 2)	11,316	11,415	11,234	11,181	11,129	11,077	11,025	10,973	10,920	10,868	10,816	10,764
Wtd Avg Rate Base (line 14)	1,544,909	1,558,364	1,533,598	1,526,473	1,519,347	1,512,222	1,505,096	1,497,970	1,490,845	1,483,719	1,476,594	1,469,468
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Return on rate base is consistent with PG&E's annual cost of capital proceedings adopted by the CPUC effective 2008.

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Income Taxes												
State	885	896	876	870	865	859	854	848	842	837	831	825
Federal	2,920	2,962	2,885	2,863	2,840	2,818	2,796	2,774	2,751	2,729	2,707	2,685
Deferred	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245
Total	5,051	5,103	5,006	4,978	4,951	4,923	4,895	4,867	4,839	4,811	4,783	4,756

B2	825	10,288	10,288
	2,685	33,730	33,730
†	1,245	14,944	14,944
	4,756	58,963	58,963

Property Taxes
Property taxes are calculated on net plant.

Factors	
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.009980

REVENUE REQUIREMENTS

	January 2008		February 2008		March 2008		April 2008		May 2008		
	Recorded		Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present		
REVENUE REQUIREMENT SUMMARY											
ERAM Revenue	0	23,546	0	23,693	0	23,410	0	23,325	0		
Other Revenue	0	0	0	0	0	0	0	0	0		
Total Revenue	0	23,546	0	23,693	0	23,410	0	23,325	0		
Operating Expenses											
Fuel Expense	0	0	0	0	0	0	0	0	0		
O&M Expense	0	0	0	0	0	0	0	0	0		
A&G Expense	0	0	0	0	0	0	0	0	0		
Franchise Fees	0	0	0	0	0	0	0	0	0		
Uncollectible Accounts	0	0	0	0	0	0	0	0	0		
Expense Adjustments	0	0	0	0	0	0	0	0	0		
Total Operating Expenses	0	0	0	0	0	0	0	0	0		
Depreciation	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	
Taxes Other Than Income											
Super Fund Tax	0	0		0	0	0	0	0	0	0	
Property Tax	1,299	1,299	A	1,294	1,294	A	1,289	1,289	A	1,285	1,285
Payroll Tax	0	0		0	0	0	0	0	0	0	
Other	0	0		0	0	0	0	0	0	0	
Total Other Taxes	1,299	1,299		1,294	1,294		1,289	1,289		1,285	1,285
Income Taxes											
State	(1,197)	885		(1,199)	896		(1,193)	876		(1,191)	870
Federal	(4,076)	4,166		(4,085)	4,208		(4,063)	4,130		(4,056)	4,108
Total Income Taxes	(5,272)	5,051		(5,284)	5,103		(5,256)	5,006		(5,247)	4,978
Total Expenses	1,907	12,230		1,891	12,278		1,913	12,176		1,918	12,143
Operating Income	(1,907)	11,316		(1,891)	11,415		(1,913)	11,234		(1,918)	11,181
Rate Base	1,544,909	1,544,909	C	1,558,364	1,558,364	C	1,533,598	1,533,598	C	1,526,473	1,526,473
Rate of Return	-1.48	8.79		-1.46	8.79		-1.50	8.79		-1.51	8.79
Income Requirement @ Authorized RoR	11,316	11,316		11,415	11,415		11,234	11,234		11,181	11,181
Income Deficiency	13,224	0		13,306	0		13,147	0		13,099	0
Revenue Deficiency	23,546	0		23,693	0		23,410	0		23,325	0
STATE TAX COMPUTATION											
Book Depreciation		5,880		5,880		5,880		5,880		5,880	
State Taxes		(1,197)		(1,199)		(1,193)		(1,191)		(1,191)	
Federal Taxes		(4,076)		(4,085)		(4,063)		(4,056)		(4,056)	
Operating Income		608		596		624		633		633	
Income Requirement		11,316		11,415		11,234		11,181		11,181	
Income Deficiency		13,224		13,306		13,147		13,099		13,099	
Total Revenue Gross Up	0	23,546		0	23,693		0	23,410		0	23,325

See Also "B. Reference View" for full cell reference

REVENUE REQUIREMENTS

	January 2008		February 2008		March 2008		April 2008		May 2008
	Recorded		Recorded		Recorded		Recorded		Recorded
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,299	1,299	1,294	1,294	1,289	1,289	1,285	1,285	1,280
Interest Expense	3,579	3,579	3,610	3,610	3,553	3,553	3,536	3,536	3,520
Adjustments	0	0	0	0	0	0	0	0	0
Depreciation	8,657	8,657	C 8,657	8,657	C 8,657	8,657	C 8,657	8,657	C 8,657
Total Deductions	13,536	13,536	13,562	13,562	13,500	13,500	13,478	13,478	13,457
State Taxable Income	(13,536)	10,011	(13,562)	10,131	(13,500)	9,910	(13,478)	9,846	(13,457)
Current State Tax	(1,197)	885	(1,199)	896	(1,193)	876	(1,191)	870	(1,190)
Tax Adjustments	0	0	0	0	0	0	0	0	0
Total State Tax	(1,197)	885	(1,199)	896	(1,193)	876	(1,191)	870	(1,190)

FEDERAL TAX COMPUTATION

Book Depreciation		5,880		5,880		5,880		5,880		5,880
State Taxes		(1,197)		(1,199)		(1,193)		(1,191)		(1,190)
Federal Taxes		(4,076)		(4,085)		(4,063)		(4,056)		(4,048)
Operating Income		608		596		624		633		633
Income Requirement		11,316		11,415		11,234		11,181		11,181
Income Deficiency		13,224		13,306		13,147		13,099		13,099
Total Revenue Gross Up	0	23,546	0	23,693	0	23,410	0	23,325	0	23,325
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,299	1,299	1,294	1,294	1,289	1,289	1,285	1,285	1,280	1,280
Interest Expense	3,579	3,579	3,610	3,610	3,553	3,553	3,536	3,536	3,520	3,520
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	9,438	9,438	C 9,438	9,438	C 9,438	9,438	C 9,438	9,438	C 9,438	9,438
State Income Tax (Prior Year)	886	886	886	886	886	886	886	886	886	886
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	15,203	15,203	15,229	15,229	15,167	15,167	15,146	15,146	15,124	15,124
Federal Taxable Income	(15,203)	8,343	(15,229)	8,463	(15,167)	8,243	(15,146)	8,179	(15,124)	8,179
Current Federal Tax	(5,321)	2,920	(5,330)	2,962	(5,308)	2,885	(5,301)	2,863	(5,293)	2,863
Tax Adjustments	1,245	1,245	C 1,245	1,245	C 1,245	1,245	C 1,245	1,245	C 1,245	1,245
Total Federal Tax	(4,076)	4,166	(4,085)	4,208	(4,063)	4,130	(4,056)	4,108	(4,048)	4,108

Reconciliation

Revenue Deficiency	0	(23,546)	0	(23,693)	0	(23,410)	0	(23,325)	0	(23,325)
Book Depreciation	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
Other Taxes	1,299	1,299	0 1,294	1,294	1,289	1,289	0 1,285	1,285	0 1,280	1,280
State Tax Prior Year	886	886	886	886	886	886	886	886	886	886
Interest Expense	3,579	3,579	3,610	3,610	3,553	3,553	3,536	3,536	3,520	3,520
Total	11,645	(11,902)	11,671	(12,022)	11,609	(11,801)	11,587	(11,737)	11,566	(11,566)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	4,076	(4,166)	4,085	(4,208)	4,063	(4,130)	4,056	(4,108)	4,048	(4,048)

See Also "B. Reference View" for full cell reference

Proposed	June 2008		July 2008		August 2008		September 2008		October 2008							
	Recorded		Recorded		Recorded		Recorded		Recorded							
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
23,240	0	23,155	0	23,300	0	23,220	0	23,140	0	23,060						
0	0	0	0	0	0	0	0	0	0	0						
23,240	0	23,155	0	23,300	0	23,220	0	23,140	0	23,060						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0						
5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C	5,880	5,880	C			
0		0	0		0	0		0	0		0	0				
1,280	A	1,275	1,275	A	1,501	1,501	A	1,501	1,501	A	1,501	1,501	A			
0		0	0		0	0		0	0		0	0				
0		0	0		0	0		0	0		0	0				
1,280		1,275	1,275		1,501	1,501		1,501	1,501		1,501	1,501				
865		(1,188)	859		(1,206)	854		(1,205)	848		(1,203)	842		(1,202)	837	
4,086		(4,041)	4,064		(4,114)	4,041		(4,108)	4,019		(4,102)	3,997		(4,097)	3,975	
4,951		(5,228)	4,923		(5,320)	4,895		(5,313)	4,867		(5,306)	4,839		(5,298)	4,811	
12,110		1,927	12,078		2,061	12,276		2,068	12,248		2,075	12,220		2,082	12,192	
11,129		(1,927)	11,077		(2,061)	11,025		(2,068)	10,973		(2,075)	10,920		(2,082)	10,868	
1,519,347	C	1,512,222	1,512,222	C	1,505,096	1,505,096	C	1,497,970	1,497,970	C	1,490,845	1,490,845	C	1,483,719	1,483,719	C
8.79		-1.53	8.79		-1.64	8.79		-1.66	8.79		-1.67	8.79		-1.68	8.79	
11,129		11,077	11,077		11,025	11,025		10,973	10,973		10,920	10,920		10,868	10,868	
0		13,004	0		13,086	0		13,041	0		12,996	0		12,951	0	
0		23,155	0		23,300	0		23,220	0		23,140	0		23,060	0	
5,880		5,880	5,880		5,880	5,880		5,880	5,880		5,880	5,880		5,880	5,880	
(1,190)		(1,188)	(1,188)		(1,206)	(1,206)		(1,205)	(1,205)		(1,203)	(1,203)		(1,202)	(1,202)	
(4,048)		(4,041)	(4,041)		(4,114)	(4,114)		(4,108)	(4,108)		(4,102)	(4,102)		(4,097)	(4,097)	
642		652	652		560	560		567	567		575	575		582	582	
11,129		11,077	11,077		11,025	11,025		10,973	10,973		10,920	10,920		10,868	10,868	
13,051		13,004	13,004		13,086	13,086		13,041	13,041		12,996	12,996		12,951	12,951	
23,240		0	23,155		0	23,300		0	23,220		0	23,140		0	23,060	

See Also "B. Reference View" for full cell reference

Proposed	June 2008		July 2008		August 2008		September 2008		October 2008		C
	Recorded		Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
0	0	0	0	0	0	0	0	0	0	0	
1,280	1,275	1,275	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	
3,520	3,503	3,503	3,487	3,487	3,470	3,470	3,454	3,454	3,437	3,437	
0	0	0	0	0	0	0	0	0	0	0	
8,657	C 8,657	8,657	C 8,657	8,657	C 8,657	8,657	C 8,657	8,657	C 8,657	8,657	C
13,457	13,436	13,436	13,645	13,645	13,628	13,628	13,612	13,612	13,595	13,595	
9,783	(13,436)	9,719	(13,645)	9,656	(13,628)	9,592	(13,612)	9,529	(13,595)	9,465	
865	(1,188)	859	(1,206)	854	(1,205)	848	(1,203)	842	(1,202)	837	
0	0	0	0	0	0	0	0	0	0	0	
865	(1,188)	859	(1,206)	854	(1,205)	848	(1,203)	842	(1,202)	837	
5,880		5,880		5,880		5,880		5,880		5,880	
(1,190)		(1,188)		(1,206)		(1,205)		(1,203)		(1,202)	
(4,048)		(4,041)		(4,114)		(4,108)		(4,102)		(4,097)	
642		652		560		567		575		582	
11,129		11,077		11,025		10,973		10,920		10,868	
13,051		13,004		13,086		13,041		12,996		12,951	
23,240	0	23,155	0	23,300	0	23,220	0	23,140	0	23,060	
0	0	0	0	0	0	0	0	0	0	0	
1,280	1,275	1,275	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	
3,520	3,503	3,503	3,487	3,487	3,470	3,470	3,454	3,454	3,437	3,437	
0	0	0	0	0	0	0	0	0	0	0	
9,438	C 9,438	9,438	C 9,438	9,438	C 9,438	9,438	C 9,438	9,438	C 9,438	9,438	C
886	886	886	886	886	886	886	886	886	886	886	
0	0	0	0	0	0	0	0	0	0	0	
15,124	15,103	15,103	15,312	15,312	15,296	15,296	15,279	15,279	15,263	15,263	
8,115	(15,103)	8,052	(15,312)	7,988	(15,296)	7,925	(15,279)	7,861	(15,263)	7,798	
2,840	(5,286)	2,818	(5,359)	2,796	(5,353)	2,774	(5,348)	2,751	(5,342)	2,729	
1,245	C 1,245	1,245	C 1,245	1,245	C 1,245	1,245	C 1,245	1,245	C 1,245	1,245	C
4,086	(4,041)	4,064	(4,114)	4,041	(4,108)	4,019	(4,102)	3,997	(4,097)	3,975	
(23,240)	0	(23,155)	0	(23,300)	0	(23,220)	0	(23,140)	0	(23,060)	
5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	
1,280	1,275	1,275	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	
886	886	886	886	886	886	886	886	886	886	886	
3,520	3,503	3,503	3,487	3,487	3,470	3,470	3,454	3,454	3,437	3,437	
(11,674)	11,545	(11,610)	11,754	(11,547)	11,737	(11,483)	11,721	(11,419)	11,704	(11,356)	
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	
(4,086)	4,041	(4,064)	4,114	(4,041)	4,108	(4,019)	4,102	(3,997)	4,097	(3,975)	
									0	(0)	

See Also "B. Reference View" for full cell reference

November 2008		December 2008		Total Year 2008	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	22,980	0	22,900	0	278,970
0	0	0	0	0	0
0	22,980	0	22,900	A	0 278,970 A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,880	5,880	C	5,880 5,880	A	70,562 70,562 A1
0	0	0	0	0	0
1,501	1,501	A	1,501 1,501	16,726	16,726
0	0	0	0	0	0
0	0	0	0	0	0
1,501	1,501	1,501	1,501	16,726	16,726
(1,200)	831	(1,199)	825	(14,373)	10,288
(4,091)	3,952	(4,085)	3,930	(48,965)	48,675
(5,291)	4,783	(5,284)	4,756	A	(63,337) 58,963 A1
2,090	12,164	2,097	12,136	23,951	146,251
(2,090)	10,816	(2,097)	10,764	(23,951)	132,719
1,476,594	1,476,594	C	1,469,468 1,469,468	1,509,884	1,509,884
-1.70	8.79	-1.71	8.79	-19.04	8.79
10,816	10,816	10,764	10,764	A	132,719 132,719
12,906	0	12,861	0	156,669	0
22,980	0	22,900	0	278,970	0
	5,880		5,880		70,562
	(1,200)		(1,199)		(14,373)
	(4,091)		(4,085)		(48,965)
	589		596		7,225
	10,816		10,764		132,719
	12,906		12,861		156,669
0	22,980	0	22,900	0	278,970

See Also "B. Reference View" for full cell reference

November 2008		December 2008		Total Year 2008	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0
1,501	1,501	1,501	1,501	16,726	16,726
3,421	3,421	3,404	3,404	41,975	41,975
0	0	0	0	0	0
8,657	8,657	8,657	8,657	103,888	103,888
13,579	13,579	13,562	13,562	162,589	162,589
(13,579)	9,402	(13,562)	9,338	(162,589)	116,381
(1,200)	831	(1,199)	825	(14,373)	10,288
0	0	0	0	0	0
(1,200)	831	(1,199)	825	A (14,373)	10,288 A2
	5,880		5,880		70,562
	(1,200)		(1,199)		(14,373)
	(4,091)		(4,085)		(48,965)
	589		596		7,225
	10,816		10,764		132,719
	12,906		12,861		156,669
0	22,980	0	22,900	0	278,970
0	0	0	0	0	0
1,501	1,501	1,501	1,501	16,726	16,726
3,421	3,421	3,404	3,404	41,975	41,975
0	0	0	0	0	0
9,438	9,438	9,438	9,438	113,260	113,260
886	886	886	886	10,636	10,636
0	0	0	0	0	0
15,246	15,246	15,230	15,230	182,597	182,597
(15,246)	7,734	(15,230)	7,671	(182,597)	96,373
(5,336)	2,707	(5,330)	2,685	A (63,909)	33,730 A2
1,245	1,245	1,245	1,245	A 14,944	14,944 A2
(4,091)	3,952	(4,085)	3,930	(48,965)	48,675
0	(22,980)	0	(22,900)	0	(278,970)
5,880	5,880	5,880	5,880	70,562	70,562
1,501	1,501	1,501	1,501	16,726	
886	886	886	886	10,636	10,636
3,421	3,421	3,404	3,404	41,975	41,975
11,688	(11,292)	11,671	(11,229)	139,899	(155,797)
35%	35%	35%	35%	35%	35%
4,091	(3,952)	4,085	(3,930)	48,965	(54,529)
(0)	(0)	(0)	(0)		

See Also "B. Reference View" for full cell reference

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
1	REVENUE REQUIREMENTS																
2																	
3		January 2008				February 2008				March 2008			April 2008			May 2008	
4		Recorded				Recorded				Recorded			Recorded			Recorded	
5		<u>Present</u>	<u>Proposed</u>			<u>Present</u>	<u>Proposed</u>			<u>Present</u>	<u>Proposed</u>		<u>Present</u>	<u>Proposed</u>		<u>Present</u>	
6	REVENUE REQUIREMENT SUMMARY																
7	ERAM Revenue	0	22,247			0	22,398			0	22,120		0	22,040		0	
8	Other Revenue	0	0			0	0			0	0		0	0		0	
9	Total Revenue	0	22,247			0	22,398			0	22,120		0	22,040		0	
10																	
11	Operating Expenses																
12	Fuel Expense	0	0			0	0			0	0		0	0		0	
13	O&M Expense	0	0			0	0			0	0		0	0		0	
14	A&G Expense	0	0			0	0			0	0		0	0		0	
15	Franchise Fees	0	0			0	0			0	0		0	0		0	
16	Uncollectible Accounts	0	0			0	0			0	0		0	0		0	
17	Expense Adjustments	0	0			0	0			0	0		0	0		0	
18	Total Operating Expenses	0	0			0	0			0	0		0	0		0	
19																	
20	Depreciation		5,880	5,880	C		5,880	5,880	C		5,880	5,880	C		5,880	5,880	C
21																	
22	Taxes Other Than Income																
23	Super Fund Tax	0	0			0	0			0	0		0	0		0	
24	Property Tax	0	0	A		0	0	A		0	0	A		0	0	A	
25	Payroll Tax	0	0			0	0			0	0		0	0		0	
26	Other	0	0			0	0			0	0		0	0		0	
27	Total Other Taxes	0	0			0	0			0	0		0	0		0	
28																	
29	Income Taxes																
30	State	(1,082)	885			(1,084)	896			(1,079)	876		(1,078)	870		(1,076)	
31	Federal	(3,621)	4,166			(3,632)	4,208			(3,612)	4,130		(3,606)	4,108		(3,600)	
32	Total Income Taxes	(4,703)	5,051			(4,716)	5,103			(4,691)	5,006		(4,684)	4,978		(4,677)	
33																	
34	Total Expenses	1,178	10,931			1,164	10,983			1,189	10,886		1,196	10,859		1,204	
35																	
36	Operating Income	(1,178)	11,316			(1,164)	11,415			(1,189)	11,234		(1,196)	11,181		(1,204)	
37																	
38	Rate Base	1,544,909	1,544,909	C		1,558,364	1,558,364	C		1,533,598	1,533,598	C		1,526,473	1,526,473	C	
39																	
40	Rate of Return	-0.91	8.79			-0.90	8.79			-0.93	8.79		-0.94	8.79		-0.95	
41																	
42	Income Requirement @ Autho	11,316	11,316			11,415	11,415			11,234	11,234		11,181	11,181		11,129	
43																	
44	Income Deficiency	12,494	0			12,579	0			12,423	0		12,378	0		12,333	
45																	
46	Revenue Deficiency	22,247	0			22,398	0			22,120	0		22,040	0		21,960	
47																	
48																	
49	STATE TAX COMPUTATION																
50	Book Depreciation		5,880				5,880				5,880			5,880			
51	State Taxes		(1,082)				(1,084)				(1,079)			(1,078)			
52	Federal Taxes		(3,621)				(3,632)				(3,612)			(3,606)			
53	Operating Income		1,178				1,164				1,189			1,196			
54	Income Requirement		11,316				11,415				11,234			11,181			
55	Income Deficiency		12,494				12,579				12,423			12,378			
56																	
57	Total Revenue Gross Up	0	22,247			0	22,398			0	22,120		0	22,040		0	
58																	
59																	

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	REVENUE REQUIREMENTS															
2																
3	January 2008		February 2008		March 2008		April 2008		May 2008							
4	Recorded		Recorded		Recorded		Recorded		Recorded							
5	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present			
60	Less:															
61	Total Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	Total Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	Interest Expense	3,579	3,579	3,610	3,610	3,553	3,553	3,536	3,536	3,520						
64	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	Depreciation	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657	8,657
66	Total Deductions	12,236	12,236	12,268	12,268	12,210	12,210	12,194	12,194	12,177						
67																
68	State Taxable Income	(12,236)	10,011	(12,268)	10,131	(12,210)	9,910	(12,194)	9,846	(12,177)						
69																
70	Current State Tax	(1,082)	885	(1,084)	896	(1,079)	876	(1,078)	870	(1,076)						
71																
72	Tax Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73																
74	Total State Tax	(1,082)	885	(1,084)	896	(1,079)	876	(1,078)	870	(1,076)						
75																
76																
77																
78																
79																
80																
81	FEDERAL TAX COMPUTATION															
82																
83	Book Depreciation		5,880		5,880		5,880		5,880		5,880		5,880		5,880	
84	State Taxes		(1,082)		(1,084)		(1,079)		(1,078)		(1,078)		(1,078)		(1,078)	
85	Federal Taxes		(3,621)		(3,632)		(3,612)		(3,612)		(3,606)		(3,606)		(3,606)	
86	Operating Income		1,178		1,164		1,189		1,196		1,196		1,196		1,196	
87	Income Requirement		11,316		11,415		11,234		11,181		11,181		11,181		11,181	
88	Income Deficiency		12,494		12,579		12,423		12,378		12,378		12,378		12,378	
89																
90	Total Revenue Gross Up	0	22,247	0	22,398	0	22,120	0	22,040	0	22,040	0	22,040	0	22,040	0
91																
92	Less:															
93	Total Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	Total Other Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Interest Expense	3,579	3,579	3,610	3,610	3,553	3,553	3,536	3,536	3,520						
96	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	Federal Depreciation	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438	9,438
98	State Income Tax (Prior Year)	886	886	886	886	886	886	886	886	886	886	886	886	886	886	886
99	Preferred Div Credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Total Deductions	13,904	13,904	13,935	13,935	13,878	13,878	13,861	13,861	13,845						
101																
102	Federal Taxable Income	(13,904)	8,343	(13,935)	8,463	(13,878)	8,243	(13,861)	8,179	(13,845)						
103																
104	Current Federal Tax	(4,866)	2,920	(4,877)	2,962	(4,857)	2,885	(4,851)	2,863	(4,846)						
105																
106	Tax Adjustments	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245
107																
108	Total Federal Tax	(3,621)	4,166	(3,632)	4,208	(3,612)	4,130	(3,606)	4,108	(3,600)						
109																
110																
111	<u>Reconciliation</u>															
112	Revenue Deficiency	0	(22,247)	0	(22,398)	0	(22,120)	0	(22,040)	0	(22,040)	0	(22,040)	0	(22,040)	0
113	Book Depreciation	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880	5,880
114	State Tax Prior Year	886	886	886	886	886	886	886	886	886	886	886	886	886	886	886
115	Interest Expense	3,579	3,579	3,610	3,610	3,553	3,553	3,536	3,536	3,520						
116	Total	10,346	(11,902)	10,377	(12,022)	10,319	(11,801)	10,303	(11,737)	10,286						
117	Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P			
1	REVENUE REQUIREMENTS																		
2		January 2008				February 2008				March 2008				April 2008				May 2008	
3		Recorded				Recorded				Recorded				Recorded				Recorded	
4		Present		Proposed		Present		Proposed		Present		Proposed		Present		Proposed		Present	
5																			
118	Reconciliation Difference	Sam	3,621	(4,166)		3,632	(4,208)		3,612	(4,130)		3,606	(4,108)					3,600	
119																			

	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
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	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1																	
2																	
3																	
	June 2008			July 2008			August 2008			September 2008			October 2008				
	Recorded			Recorded			Recorded			Recorded			Recorded				
	Present	Proposed		Present	Proposed		Present	Proposed		Present	Proposed		Present	Proposed			
4																	
5																	
60																	
61	0		0		0		0		0		0		0		0		0
62	0		0		0		0		0		0		0		0		0
63	3,520		3,503		3,503		3,487		3,487		3,470		3,470		3,454		3,437
64	0		0		0		0		0		0		0		0		0
65	8,657	C	8,657		8,657		8,657		8,657		8,657		8,657		8,657		8,657
66	12,177		12,161		12,161		12,144		12,144		12,128		12,128		12,111		12,095
67																	
68	9,783		(12,161)		9,719		(12,144)		9,656		(12,128)		9,592		(12,111)		9,529
69																	
70	865		(1,075)		859		(1,074)		854		(1,072)		848		(1,071)		842
71																	
72	0		0		0		0		0		0		0		0		0
73																	
74	865		(1,075)		859	A	(1,074)		854	A	(1,072)		848	A	(1,071)		842
75																	
76																	
77																	
78																	
79																	
80																	
81																	
82																	
83	5,880				5,880				5,880				5,880				5,880
84	(1,076)				(1,075)				(1,074)				(1,072)		(1,071)		(1,069)
85	(3,600)				(3,594)				(3,589)				(3,583)		(3,577)		(3,571)
86	1,204				1,211				1,218				1,225		1,232		1,240
87	11,129				11,077				11,025				10,973		10,920		10,868
88	12,333				12,288				12,243				12,198		12,153		12,108
89																	
90	21,960		0		21,880		0		21,800		0		21,720		0		21,640
91																	
92																	
93	0		0		0		0		0		0		0		0		0
94	0		0		0		0		0		0		0		0		0
95	3,520		3,503		3,503		3,487		3,487		3,470		3,470		3,454		3,437
96	0		0		0		0		0		0		0		0		0
97	9,438	C	9,438		9,438		9,438		9,438		9,438		9,438		9,438		9,438
98	886		886		886		886		886		886		886		886		886
99	0		0		0		0		0		0		0		0		0
100	13,845		13,828		13,828		13,812		13,812		13,795		13,795		13,778		13,778
101																	
102	8,115		(13,828)		8,052		(13,812)		7,988		(13,795)		7,925		(13,778)		7,861
103																	
104	2,840		(4,840)		2,818	A	(4,834)		2,796	A	(4,828)		2,774	A	(4,822)		2,751
105																	
106	1,245	C	1,245		1,245	A	1,245		1,245	A	1,245		1,245	A	1,245		1,245
107																	
108	4,086		(3,594)		4,064		(3,589)		4,041		(3,583)		4,019		(3,577)		3,997
109																	
110																	
111																	
112	(21,960)		0		(21,880)		0		(21,800)		0		(21,720)		0		(21,640)
113	5,880		5,880		5,880		5,880		5,880		5,880		5,880		5,880		5,880
114	886		886		886		886		886		886		886		886		886
115	3,520		3,503		3,503		3,487		3,487		3,470		3,470		3,454		3,437
116	(11,674)		10,270		(11,610)		10,253		(11,547)		10,237		(11,483)		10,220		(11,419)
117	35%		35%		35%		35%		35%		35%		35%		35%		35%

	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1																	
2																	
3			June 2008			July 2008			August 2008			September 2008			October 2008		
4			Recorded			Recorded			Recorded			Recorded			Recorded		
5			Present	Proposed		Present	Proposed		Present	Proposed		Present	Proposed		Present	Proposed	
118			3,594	(4,064)		3,589	(4,041)		3,583	(4,019)		3,577	(3,997)		3,571	(3,975)	
119																	

	AH	AI	AJ	AK	AL	AM	AN	AO	AP
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2									
3	November 2008		December 2008			Total Year 2008			
4	Recorded		Recorded			Recorded			
5	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
6									
7	0	21,480	0	21,400	0	262,244			
8	0	0	0	0	0	0			
9	0	21,480	0	21,400	A1	0	262,244	A1	
10									
11									
12									
13	0	0	0	0	0	0			
14	0	0	0	0	0	0			
15	0	0	0	0	0	0			
16	0	0	0	0	0	0			
17	0	0	0	0	0	0			
18	0	0	0	0	0	0			
19	0	0	0	0	0	0			
20									
21	5,880	5,880	C, D	5,880	5,880	A1	70,562	70,562	A1
22									
23									
24	0	0		0	0	0	0	0	
25	0	0		0	0	0	0	0	
26	0	0		0	0	0	0	0	
27	0	0		0	0	0	0	0	
28	0	0		0	0	0	0	0	
29									
30									
31	(1,068)	831	B2	(1,066)	825		(12,894)	10,288	
32	(3,566)	3,952	B2	(3,560)	3,930		(43,111)	48,675	
33	(4,633)	4,783		(4,626)	4,756	A1	(56,005)	58,963	A1
34									
35	1,247	10,664		1,254	10,636		14,557	129,525	
36									
37	(1,247)	10,816		(1,254)	10,764		(14,557)	132,719	
38									
39	1,476,594	1,476,594	C	1,469,468	1,469,468		1,509,884	1,509,884	
40									
41	-1.01	8.79		-1.02	8.79		-11.57	8.79	
42									
43	10,816	10,816		10,764	10,764		132,719	132,719	
44									
45	12,063	0		12,018	0		147,276	0	
46									
47	21,480	0		21,400	0		262,244	0	
48									
49									
50									
51		5,880			5,880			70,562	
52		(1,068)			(1,066)			(12,894)	
53		(3,566)			(3,560)			(43,111)	
54		1,247			1,254			14,557	
55		10,816			10,764			132,719	
56		12,063			12,018			147,276	
57									
58	0	21,480		0	21,400		0	262,244	
59									

	AH	AI	AJ	AK	AL	AM	AN	AO	AP
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3	November 2008		December 2008			Total Year 2008			
4	Recorded		Recorded			Recorded			
5	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
60									
61	0	0	0	0	0	0	0	0	
62	0	0	0	0	0	0	0	0	
63	3,421	3,421	3,404	3,404	41,975	41,975			
64	0	0	0	0	0	0			
65	8,657	8,657	C 8,657	8,657	103,888	103,888			
66	12,078	12,078	12,062	12,062	145,863	145,863			
67									
68	(12,078)	9,402	(12,062)	9,338	(145,863)	116,381			
69									
70	(1,068)	831	(1,066)	825	(12,894)	10,288			
71									
72	0	0	0	0	0	0			
73									
74	(1,068)	831	(1,066)	825 A2	(12,894)	10,288 A2			
75									
76									
77									
78									
79									
80									
81									
82									
83		5,880		5,880		70,562			
84		(1,068)		(1,066)		(12,894)			
85		(3,566)		(3,560)		(43,111)			
86		1,247		1,254		14,557			
87		10,816		10,764		132,719			
88		12,063		12,018		147,276			
89									
90	0	21,480	0	21,400	0	262,244			
91									
92									
93	0	0	0	0	0	0			
94	0	0	0	0	0	0			
95	3,421	3,421	3,404	3,404	41,975	41,975			
96	0	0	0	0	0	0			
97	9,438	9,438	C 9,438	9,438	113,260	113,260			
98	886	886	886	886	10,636	10,636			
99	0	0	0	0	0	0			
100	13,745	13,745	13,729	13,729	165,871	165,871			
101									
102	(13,745)	7,734	(13,729)	7,671	(165,871)	96,373			
103									
104	(4,811)	2,707	(4,805)	2,685 A2	(58,055)	33,730 A2			
105									
106	1,245	1,245	C 1,245	1,245 A2	14,944	14,944 A2			
107									
108	(3,566)	3,952	(3,560)	3,930	(43,111)	48,675			
109									
110									
111									
112	0	(21,480)	0	(21,400)	0	(262,244)			
113	5,880	5,880	5,880	5,880	70,562	70,562			
114	886	886	886	886	10,636	10,636			
115	3,421	3,421	3,404	3,404	41,975	41,975			
116	10,187	(11,292)	10,171	(11,229)	123,173	(139,071)			
117	35%	35%	35%	35%	35%	35%			

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November 2008		December 2008		Total Year 2008	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
3,566	(3,952)	3,560	(3,930)	43,111	(48,675)