

RRQ Model  
 Report  
 Smart Meter -  
 PreDeploy.  
 Gas  
 2010 - 2011\*

NAME OF REPORT:

PREPARED BY:

{Redacted}	
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DATE NEEDED BY:

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\* No capital additions 2010-forward since "PreDeploy" RRQ models cover additions only through 2006.

\*\* See tab "Revised Tax Depr Rates"

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

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.  
 X Each monthly RRQ model spreadsheet is located on a shared drive which is back
  
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 (whe  
 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  
 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 a  
 X

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"> <li>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.</li> <li>Line 6 - Capital Additions (SAP) is the current month's gross additions.</li> <li>Lines 7-13 - Plant, Reserve and Rate Base are pointed to tab: "C. Wtd Rate Base".</li> <li>Analysis Section - calculates effective depreciation rate, return on rate base and taxes.</li> </ol>
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"> <li>Plant - cumulative capital additions.</li> <li>Reserve - cumulative book depreciation expense.</li> <li>Deferred Tax - difference between Book and Federal Tax depreciation times 35% (Federal Tax rate).</li> <li>Weighted Average Rate Base Components - previous month plus current month amounts divided by 2.</li> <li>Book and Tax Depreciation - draws from appropriate depreciation tab.</li> <li>Deferred Tax - shown for a second time, see above.</li> </ol>
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"> <li>1. the sum of the product of each prior years' additions, times the appropriate Federal Tax Depreciation rate (half-year convention), plus</li> <li>2. the current month's addition, times the current rate, divided by the number of months left in the year.</li> </ol> <p>For February-to-December of any year:</p> <ol style="list-style-type: none"> <li>1. the prior month's depreciation amount, plus</li> <li>2. the current month's addition, times the current rate, divided by the number of months left in the year.</li> </ol>
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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.	Tim Wedlake	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.	Mario Garcia, Capital Accounting property tax.	Wrong rates used. New controls should prevent.

Month	Action
Dec09	The Dec09 Deploy_Gas and PreDeploy-Gas RRQ models are being revised for new federal tax depreciation rates. See note at bottom of tab "Revised Tax Depr Rates"

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**Sent: Tuesday, August 03, 2010 3:25 PM**  
**To: Basel, Gerald (Jerry)**  
**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
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**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

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**Sent: Tuesday, August 03, 2010 2:56 PM**  
[redacted]  
**Subject: RE: 2010/2011 Tax Year - Property Tax Rate**

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

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**Sent: Tuesday, August 03, 2010 2:53 PM**  
[redacted]  
**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
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**From:** [redacted]  
**Sent:** Tuesday, August 03, 2010 2:36 PM  
**To:** [redacted]  
**Subject:** 2010/2011 Tax Year - Property Tax Rate

Hi Mario,

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

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[REDACTED]  
**Sent: Wednesday, March 10, 2010 11:56 AM**  
[REDACTED]  
**Subject: RE: 2010/2011 Tax Year - Property Tax Rate**

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

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**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

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[REDACTED]  
**Sent: Monday, January 25, 2010 4:07 PM**  
[REDACTED]  
**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.

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

	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	0	0	0	0	0	0	0	0	0	0	0	0
1 Capital-Related RRQ																									
2 Depreciation	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	-	-	-	-	-	-	-	-	-	-	-	-
3 Return on Rate Base	3,150	3,128	3,108	3,084	3,061	3,039	3,017	2,995	2,972	2,950	2,928	2,906	2,884	-	-	-	-	-	-	-	-	-	-	-	-
4 Property Taxes	998	998	998	998	998	998	998	998	998	998	998	998	998	-	-	-	-	-	-	-	-	-	-	-	-
5 Total	15,992	15,888	15,825	15,761	15,697	15,633	15,569	15,504	15,440	15,376	15,312	15,248	15,184	-	-	-	-	-	-	-	-	-	-	-	-

Inception to Date RRQ by Component and Period:							checks	
2006	2006	2007	2008	2009	FTD Sept 10	FTD	YTD Sept 11	ITO
85	48,371	60,253	62,113	47,310	47,310	266,442		
147	87,118	101,868	94,866	67,431	57,431	308,950		
(76)	48,971	46,816	44,156	27,551	27,551	194,670		
17	9,905	11,210	12,208	8,845	8,845	81,030		
173	194,965	219,847	219,433	141,137	141,137	910,092		

YTD ITO  
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Inception to Date Capital Additions by Period:							checks	
2006	2006	2007	2008	2009	FTD Sept 10	FTD	YTD Sept 11	ITO
37,210	1,214,720	na	na	na	na	1,251,930		

D  
C

The Model RRQ

Sum of lines 1-3 from above, check	14,955	14,891	14,827	14,763	14,699	14,635	14,571	14,507	14,443	14,380	14,316	14,252
	18,138	18,044	17,944	17,847	17,743	17,633	17,520	17,406	17,283	17,160	17,037	16,915
	3,184	3,111	3,117	3,124	3,111	3,098	3,087	3,076	3,069	3,061	3,052	3,043

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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
<b>Depreciation</b>												
Depreciation (line 1)	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257
Plant Balance (line 8)	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938	1,251,938
Monthly Depr Rate	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%	0.42%
Annual Depr Rate	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%

CPUC authorized depreciation rate is from May 1, 2008 Letter consistent with parameters authorized by CPUC.

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>Return on Rate Base</b>												
Return (line 2)	6,548	6,506	6,465	6,423	6,381	6,340	6,298	6,256	6,215	6,173	6,131	6,090
Wtd Avg Rate Base (line 14)	890,902	888,214	882,526	876,838	871,149	865,461	859,773	854,085	848,397	842,709	837,021	831,333
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-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>Income Taxes</b>												
State	735	731	726	722	717	713	708	704	699	695	690	686
Federal	1,983	1,966	1,948	1,931	1,912	1,895	1,877	1,859	1,841	1,824	1,806	1,788
Deferred	431	431	431	431	431	431	431	431	431	431	431	431
<b>Total</b>	<b>3,150</b>	<b>3,128</b>	<b>3,106</b>	<b>3,084</b>	<b>3,061</b>	<b>3,039</b>	<b>3,017</b>	<b>2,995</b>	<b>2,972</b>	<b>2,950</b>	<b>2,928</b>	<b>2,906</b>

**Property Taxes**  
Property taxes are calculated on net plant.

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
<b>Factors</b>												
Property Tax Rate 2011-2012	0.01195											
Property Tax Rate 2010-2011	0.01175											
Property Tax Rate 2009-2010	0.01175											
Property Tax Rate 2008-2009	0.0115046											
Property Taxes Prior	0.00996											

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(Whole \$)

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	Proposed	
REVENUE REQUIREMENT SUMMARY											
ERAM Revenue	0	15,952	0	15,888	0	15,825	0	15,761	0	15,697	
Other Revenue	0	0	0	0	0	0	0	0	0	0	
Total Revenue	0	15,952	0	15,888	0	15,825	0	15,761	0	15,697	
Operating Expenses											
Fuel Expense	0	0	0	0	0	0	0	0	0	0	
O&M Expense	0	0	0	0	0	0	0	0	0	0	
A&G Expense	0	0	0	0	0	0	0	0	0	0	
Franchise Fees	0	0	0	0	0	0	0	0	0	0	
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	
Expense Adjustments	0	0	0	0	0	0	0	0	0	0	
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0	
Depreciation	5,257	5,257	C	5,257	5,257	C	5,257	5,257	C	5,257	5,257
Taxes Other Than Income											
Super Fund Tax	0	0		0	0		0	0		0	0
Property Tax	998	998	A	998	998	A	998	998	A	998	998
Payroll Tax	0	0		0	0		0	0		0	0
Other	0	0		0	0		0	0		0	0
Total Other Taxes	998	998		998	998		998	998		998	998
Income Taxes											
State	(675)	735		(674)	731		(673)	726		(671)	722
Federal	(3,168)	2,415		(3,164)	2,397		(3,159)	2,379		(3,155)	2,362
Total Income Taxes	(3,843)	3,150		(3,838)	3,128		(3,832)	3,106		(3,826)	3,084
Total Expenses	2,411	9,405		2,417	9,382		2,423	9,360		2,428	9,338
Operating Income	(2,411)	6,548		(2,417)	6,506		(2,423)	6,465		(2,428)	6,423
Rate Base	893,902	893,902	C	888,214	888,214	C	882,526	882,526	C	876,838	876,838
Rate of Return	-3.24	8.79		-3.27	8.79		-3.29	8.79		-3.32	8.79
Income Requirement @ Authorized RoR	6,548	6,548		6,506	6,506		6,465	6,465		6,423	6,423
Income Deficiency	8,959	0		8,923	0		8,887	0		8,851	0
Revenue Deficiency	15,952	0		15,888	0		15,825	0		15,761	0
STATE TAX COMPUTATION											
Book Depreciation		5,257		5,257		5,257		5,257		5,257	
State Taxes		(675)		(674)		(673)		(671)		(670)	
Federal Taxes		(3,168)		(3,164)		(3,159)		(3,155)		(3,150)	
Operating Income		1,413		1,419		1,425		1,431		1,436	
Income Requirement		6,548		6,506		6,465		6,423		6,381	
Income Deficiency		8,959		8,923		8,887		8,851		8,815	
Total Revenue Gross Up	0	15,952		0	15,888		0	15,825		0	15,761

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

(Whole \$)

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	Proposed
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	998	998	998	998	998	998	998	998	998	998
Interest Expense	2,071	2,071	2,058	2,058	2,045	2,045	2,031	2,031	2,018	2,018
Adjustments	0	0	0	0	0	0	0	0	0	0
Depreciation	4,566	4,566	C 4,566	4,566	C 4,566	4,566	C 4,566	4,566	C 4,566	4,566
Total Deductions	7,635	7,635	7,621	7,621	7,608	7,608	7,595	7,595	7,582	7,582
State Taxable Income	(7,635)	8,318	(7,621)	8,267	(7,608)	8,216	(7,595)	8,166	(7,582)	8,115
Current State Tax	(675)	735	(674)	731	(673)	726	(671)	722	(670)	717
Tax Adjustments	0	0	0	0	0	0	0	0	0	0
		0								
Total State Tax	(675)	735	(674)	731	(673)	726	(671)	722	(670)	717
FEDERAL TAX COMPUTATION										
Book Depreciation		5,257		5,257		5,257		5,257		5,257
State Taxes		(675)		(674)		(673)		(671)		(670)
Federal Taxes		(3,168)		(3,164)		(3,159)		(3,155)		(3,150)
Operating Income		1,413		1,419		1,425		1,431		1,436
Income Requirement		6,548		6,506		6,465		6,423		6,381
Income Deficiency		8,959		8,923		8,887		8,851		8,815
Total Revenue Gross Up	0	15,952	0	15,888	0	15,825	0	15,761	0	15,697
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	998	998	998	998	998	998	998	998	998	998
Interest Expense	2,071	2,071	2,058	2,058	2,045	2,045	2,031	2,031	2,018	2,018
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	6,489	6,489	C 6,489	6,489	C 6,489	6,489	C 6,489	6,489	C 6,489	6,489
State Income Tax (Prior Year)	727	727	727	727	727	727	727	727	727	727
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	10,285	10,285	10,272	10,272	10,259	10,259	10,246	10,246	10,233	10,233
Federal Taxable Income	(10,285)	5,667	(10,272)	5,616	(10,259)	5,566	(10,246)	5,515	(10,233)	5,464
Current Federal Tax	(3,600)	1,983	(3,595)	1,966	(3,591)	1,948	(3,586)	1,930	(3,581)	1,912
Tax Adjustments	431	431	C 431	431	C 431	431	C 431	431	C 431	431
Total Federal Tax	(3,168)	2,415	(3,164)	2,397	(3,159)	2,379	(3,155)	2,362	(3,150)	2,344
<b>Reconciliation</b>										
Revenue Deficiency	0	(15,952)	0	(15,888)	0	(15,825)	0	(15,761)	0	(15,697)
Book Depreciation	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257
Other Taxes	998	998	0 998	998	998	998	998	998	0 998	998
State Tax Prior Year	727	727	727	727	727	727	727	727	727	727
Interest Expense	2,071	2,071	2,058	2,058	2,045	2,045	2,031	2,031	2,018	2,018
Total	9,053	(6,900)	9,039	(6,849)	9,026	(6,798)	9,013	(6,748)	9,000	(6,697)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%

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

(Whole \$)

REVENUE REQUIREMENTS

Reconciliation Difference Same as Above

January 2010	
Recorded	
Present	Proposed
3,168	(2,415)
0	0

February 2010	
Recorded	
Present	Proposed
3,164	(2,397)
(0)	(0)

March 2010	
Recorded	
Present	Proposed
3,159	(2,379)
0	0

April 2010	
Recorded	
Present	Proposed
3,155	(2,362)
(0)	(0)

May 2010	
Recorded	
Present	Proposed
3,150	(2,344)
(0)	(0)

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

(Whole \$)

June 2010		July 2010		August 2010		September 2010		October 2010		November 2010							
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded							
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
0	15,633	0	15,524	0	15,460	0	15,396	0	15,333	0	15,269						
0	0	0	0	0	0	0	0	0	0	0	0						
0	15,633	0	15,524	0	15,460	0	15,396	0	15,333	0	15,269						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
C	5,257	5,257	C	5,257	5,257	C	5,257	5,257	C	5,257	5,257	C	5,257	5,257			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
A	998	998	A	953	953	A	953	953	A	953	953	A	953	953			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
998	998	953	953	953	953	953	953	953	953	953	953	953	953	953			
(669)	713	(664)	708	(663)	704	(662)	699	(660)	695	(659)	690	(659)	690	690			
(3,145)	2,326	(3,125)	2,308	(3,120)	2,291	(3,116)	2,273	(3,111)	2,255	(3,107)	2,237	(3,107)	2,237	2,237			
(3,814)	3,039	(3,789)	3,017	(3,783)	2,995	(3,778)	2,972	(3,772)	2,950	(3,766)	2,928	(3,766)	2,928	2,928			
2,440	9,293	2,421	9,226	2,426	9,204	2,432	9,182	2,438	9,160	2,444	9,138	2,444	9,138	9,138			
(2,440)	6,340	(2,421)	6,298	(2,426)	6,256	(2,432)	6,215	(2,438)	6,173	(2,444)	6,131	(2,444)	6,131	6,131			
C	865,461	865,461	C	859,773	859,773	C	854,085	854,085	C	848,397	848,397	C	842,709	842,709	C	837,021	837,021
-3.38	8.79	-3.38	8.79	-3.41	8.79	-3.44	8.79	-3.47	8.79	-3.50	8.79	-3.50	8.79	8.79	8.79	8.79	8.79
6,340	6,340	6,298	6,298	6,256	6,256	6,215	6,215	6,173	6,173	6,131	6,131	6,131	6,131	6,131	6,131	6,131	6,131
8,779	0	8,718	0	8,683	0	8,647	0	8,611	0	8,575	0	8,575	0	8,575	0	8,575	0
15,633	0	15,524	0	15,460	0	15,396	0	15,333	0	15,269	0	15,269	0	15,269	0	15,269	0
	5,257		5,257		5,257		5,257		5,257		5,257		5,257		5,257		5,257
	(669)		(664)		(663)		(662)		(660)		(659)		(659)		(659)		(659)
	(3,145)		(3,125)		(3,120)		(3,116)		(3,111)		(3,107)		(3,107)		(3,107)		(3,107)
	1,442		1,468		1,473		1,479		1,485		1,491		1,491		1,491		1,491
	6,340		6,298		6,256		6,215		6,173		6,131		6,131		6,131		6,131
	8,779		8,718		8,683		8,647		8,611		8,575		8,575		8,575		8,575
0	15,633	0	15,524	0	15,460	0	15,396	0	15,333	0	15,269	0	15,269	0	15,269	0	15,269

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

(Whole \$)

June 2010		July 2010		August 2010		September 2010		October 2010		November 2010	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0	0	0
998	998	953	953	953	953	953	953	953	953	953	953
2,005	2,005	1,992	1,992	1,979	1,979	1,965	1,965	1,952	1,952	1,939	1,939
0	0	0	0	0	0	0	0	0	0	0	0
C 4,566	4,566	C 4,566	4,566	C 4,566	4,566	C 4,566	4,566	C 4,566	4,566	C 4,566	4,566
7,569	7,569	7,511	7,511	7,498	7,498	7,484	7,484	7,471	7,471	7,458	7,458
(7,569)	8,064	(7,511)	8,014	(7,498)	7,963	(7,484)	7,912	(7,471)	7,861	(7,458)	7,811
(669)	713	(664)	708	(663)	704	(662)	699	(660)	695	(659)	690
0	0	0	0	0	0	0	0	0	0	0	0
(669)	713	(664)	708	(663)	704	(662)	699	(660)	695	(659)	690
	5,257		5,257		5,257		5,257		5,257		5,257
	(669)		(664)		(663)		(662)		(660)		(659)
	(3,145)		(3,125)		(3,120)		(3,116)		(3,111)		(3,107)
	1,442		1,468		1,473		1,479		1,485		1,491
	6,340		6,298		6,256		6,215		6,173		6,131
	8,779		8,718		8,683		8,647		8,611		8,575
0	15,633	0	15,524	0	15,460	0	15,396	0	15,333	0	15,269
0	0	0	0	0	0	0	0	0	0	0	0
998	998	953	953	953	953	953	953	953	953	953	953
2,005	2,005	1,992	1,992	1,979	1,979	1,965	1,965	1,952	1,952	1,939	1,939
0	0	0	0	0	0	0	0	0	0	0	0
C 6,489	6,489	C 6,489	6,489	C 6,489	6,489	C 6,489	6,489	C 6,489	6,489	C 6,489	6,489
727	727	727	727	727	727	727	727	727	727	727	727
0	0	0	0	0	0	0	0	0	0	0	0
10,219	10,219	10,162	10,162	10,148	10,148	10,135	10,135	10,122	10,122	10,109	10,109
(10,219)	5,413	(10,162)	5,363	(10,148)	5,312	(10,135)	5,261	(10,122)	5,211	(10,109)	5,160
(3,577)	1,895	(3,557)	1,877	(3,552)	1,859	(3,547)	1,841	(3,543)	1,824	(3,538)	1,806
C 431	431	C 431	431	C 431	431	C 431	431	C 431	431	C 431	431
(3,145)	2,326	(3,125)	2,308	(3,120)	2,291	(3,116)	2,273	(3,111)	2,255	(3,107)	2,237
0	(15,633)	0	(15,524)	0	(15,460)	0	(15,396)	0	(15,333)	0	(15,269)
5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,257
998	998	953	953	953	953	953	953	953	953	953	953
727	727	727	727	727	727	727	727	727	727	727	727
2,005	2,005	1,992	1,992	1,979	1,979	1,965	1,965	1,952	1,952	1,939	1,939
8,987	(6,646)	8,929	(6,595)	8,916	(6,545)	8,903	(6,494)	8,889	(6,443)	8,876	(6,393)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%

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



(Whole \$)

June 2010	
Recorded	
Present	Proposed
3,145	(2,326)
(0)	(0)

July 2010	
Recorded	
Present	Proposed
3,125	(2,308)
(0)	(0)

August 2010	
Recorded	
Present	Proposed
3,120	(2,291)
0	0

September 2010	
Recorded	
Present	Proposed
3,116	(2,273)
(0)	(0)

October 2010	
Recorded	
Present	Proposed
3,111	(2,255)
(0)	(0)

November 2010	
Recorded	
Present	Proposed
3,107	(2,237)
0	0

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

(Whole \$)

	December 2010		Total Year 2010	
	Recorded Present	Recorded Proposed	Recorded Present	Recorded Proposed
	0	15,205	0	186,943
	0	0	0	0
	0	15,205A	0	186,943A1
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
C	5,257	5,257A	63,080	63,080A1
	0	0	0	0
A	953	953	11,704	11,704
	0	0	0	0
	0	0	0	0
	953	953	11,704	11,704
	(658)	686	(7,998)	8,528
	(3,102)	2,220	(37,623)	27,807
	(3,760)	2,906A	(45,621)	36,335A1
	2,449	9,115	29,163	111,119
	(2,449)	6,090	(29,163)	75,824
C	831,333	831,333	862,617	862,617
	-3.54	8.79	-40.57	8.79
	6,090	6,090A	75,824	75,824
	8,539	0	104,987	0
	15,205	0	186,943	0
		5,257		63,080
		(658)		(7,998)
		(3,102)		(37,623)
		1,496		17,459
		6,090		75,824
		8,539		104,987
	0	15,205	0	186,943

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

(Whole \$)

December 2010		Total Year 2010	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
953	953	11,704	11,704
1,926	1,926	23,981	23,981
0	0	0	0
C 4,566	4,566	54,792	54,792
7,445	7,445	90,476	90,476
(7,445)	7,760	(90,476)	96,466
(658)	686	(7,998)	8,528
0	0	0	0
(658)	686A	(7,998)	8,528A2
	5,257		63,080
	(658)		(7,998)
	(3,102)		(37,623)
	1,496		17,459
	6,090		75,824
	8,539		104,987
0	15,205	0	186,943
0	0	0	0
953	953	11,704	11,704
1,926	1,926	23,981	23,981
0	0	0	0
C 6,489	6,489	77,872	77,872
727	727	8,729	8,729
0	0	0	0
10,096	10,096	122,286	122,286
(10,096)	5,109	(122,286)	64,657
(3,534)	1,788A	(42,800)	22,630A2
C 431	431A	5,177	5,177A2
(3,102)	2,220	(37,623)	27,807
0	(15,205)	0	(186,943)
5,257	5,257	63,080	63,080
953	953	11,704	11,704
727	727	8,729	8,729
1,926	1,926	23,981	23,981
8,863	(6,342)	107,493	(79,450)
35%	35%	35%	35%

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

(Whole \$)

December 2010	
Recorded	
Present	Proposed
3,102	(2,220)
0	0

Total Year 2010	
Recorded	
Present	Proposed
37,623	(27,807)
0	0

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

Pacific Gas and Gas Company  
 Smart Meter - PreDeploy - Gas  
 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	Jan-10 checks	Feb-10 checks	Mar-10 checks	Apr-10 checks	May-10 checks	Jun-10 checks	Jul-10 checks	Aug-10 checks	Sep-10 checks	Oct-10 checks	Nov-10 checks	Dec-10 checks	
1 Depreciation		5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	(0)	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	0
2 Return on Rate Base		7,065	7,021	6,978	6,935	6,892	6,849	6,806	6,763	6,720	6,678	6,633	6,590	-	-	-	-	-	666	660	660	660	660	660	660	660
3 Income Taxes		3,254	3,231	3,208	3,185	3,162	3,139	3,116	3,093	3,070	3,047	3,024	3,001	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Property Taxes		1,057	1,057	1,057	1,057	1,057	1,057	998	998	998	998	998	998	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Total		16,652	16,585	16,519	16,453	16,387	16,321	16,195	16,129	16,063	15,997	15,931	15,865	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Capital Additions (SAP)		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Plant Balance	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	-	-	-	-	-	-	-	-	-	-	-	-	-
8 Plant Balance (Weighted Avg)		1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	-	-	-	-	-	-	-	-	-	-	-	-	-
9 Depreciation Reserve	232,936	238,112	243,288	248,464	253,640	258,816	263,992	269,168	274,344	279,521	284,697	289,873	295,049	-	-	-	-	-	-	-	-	-	-	-	-	-
10 Rate Base (Weighted Avg):														-	-	-	-	-	-	-	-	-	-	-	-	-
11 Plant		1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	-	-	-	-	-	-	-	-	-	-	-	-	-
12 Depreciation Reserve		235,524	240,700	245,876	251,052	256,228	261,404	266,580	271,756	276,932	282,109	287,285	292,461	-	-	-	-	-	-	-	-	-	-	-	-	-
13 Deferred Taxes		51,956	52,467	52,979	53,490	54,001	54,512	55,024	55,535	56,046	56,557	57,068	57,579	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Total		964,450	958,563	952,676	946,788	940,901	935,014	929,126	923,239	917,352	911,464	905,577	899,690	-	-	-	-	-	-	-	-	-	-	-	-	-

Inception to Date RRQ by Component and Period							checks	
2005	2006	2007	2008	2009	2010	ITD	2010	ITD
85	48,371	60,253	62,113	46,585	62,113	279,521		
147	87,118	101,868	94,956	62,029	81,929	428,047		
(76)	48,971	46,516	44,156	29,556	38,726	207,650		
17	9,905	11,210	12,208	9,336	12,329	55,004		
173	194,365	219,847	213,433	147,305	195,097	970,221	(47,792)	

Inception to Date Capital Additions by Period							checks	
2005	2006	2007	2008	2009	2010	ITD	2010	ITD
37,210	1,214,720	n/a	n/a	n/a	n/a	1,251,930	n/a	

Tie Model RRQ

Sum of lines 1-3 from above, check	15,995	15,528	15,462	15,396	15,330	15,264	15,198	15,132	15,065	14,999	14,933	14,867
	18,118	18,091	17,964	17,867	17,810	17,733	17,628	17,566	17,483	17,410	17,337	17,265
	2,324	2,313	2,302	2,491	2,480	2,469	2,931	2,624	2,617	2,611	2,604	2,598

**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
<b>Depreciation</b>												
Depreciation (line 1)	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
Plant Balance (line 8)	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
Monthly Depr Rate	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%
Annual Depr Rate	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%

CPUC authorized depreciation rate is from May 1, 2008 Letter consistent with parameters authorized by CPUC.

<b>Return on Rate Base</b>												
Return (line 2)	7,065	7,021	6,978	6,935	6,892	6,849	6,806	6,763	6,720	6,676	6,633	6,590
Wtd Avg Rate Base (line 14)	964,450	958,563	952,676	946,788	940,901	935,014	929,126	923,239	917,352	911,464	905,577	899,690
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.

<b>Income Taxes</b>												
State	753	748	744	739	734	730	725	720	716	711	707	702
Federal	1,890	1,871	1,853	1,835	1,816	1,798	1,779	1,761	1,743	1,724	1,706	1,688
Deferred	711	711	711	711	711	711	711	711	711	711	711	711
Total	3,354	3,331	3,308	3,285	3,262	3,239	3,216	3,193	3,170	3,147	3,124	3,101

<b>Property Taxes</b>												
Property taxes are calculated on net plant.												

<b>Factors</b>	
Property Tax Rate 2010-2011	0.01175
Property Tax Rate 2009-2010	0.01173
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.09999

0 0 0 0 0 0 0 0 0 0 0 0 0

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(Whole \$)

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	Proposed	
REVENUE REQUIREMENT SUMMARY											
ERAM Revenue	0	16,652	0	16,585	0	16,519	0	16,453	0	16,387	
Other Revenue	0	0	0	0	0	0	0	0	0	0	
Total Revenue	0	16,652	0	16,585	0	16,519	0	16,453	0	16,387	
Operating Expenses											
Fuel Expense	0	0	0	0	0	0	0	0	0	0	
O&M Expense	0	0	0	0	0	0	0	0	0	0	
A&G Expense	0	0	0	0	0	0	0	0	0	0	
Franchise Fees	0	0	0	0	0	0	0	0	0	0	
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	
Expense Adjustments	0	0	0	0	0	0	0	0	0	0	
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0	
Depreciation	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176
Taxes Other Than Income											
Super Fund Tax	0	0		0	0		0	0		0	0
Property Tax	1,057	1,057	A	1,057	1,057	A	1,057	1,057	A	1,057	1,057
Payroll Tax	0	0		0	0		0	0		0	0
Other	0	0		0	0		0	0		0	0
Total Other Taxes	1,057	1,057		1,057	1,057		1,057	1,057		1,057	1,057
Income Taxes											
State	(719)	753		(718)	748		(717)	744		(715)	739
Federal	(3,227)	2,601		(3,222)	2,583		(3,218)	2,564		(3,213)	2,546
Total Income Taxes	(3,946)	3,354		(3,940)	3,331		(3,934)	3,308		(3,928)	3,285
Total Expenses	2,287	9,587		2,293	9,564		2,299	9,541		2,305	9,518
Operating Income	(2,287)	7,065		(2,293)	7,021		(2,299)	6,978		(2,305)	6,935
Rate Base	964,450	964,450	C	958,563	958,563	C	952,676	952,676	C	946,788	946,788
Rate of Return	-2.85	8.79		-2.87	8.79		-2.90	8.79		-2.92	8.79
Income Requirement @ Authorized RoR	7,065	7,065		7,021	7,021		6,978	6,978		6,935	6,935
Income Deficiency	9,352	0		9,314	0		9,277	0		9,240	0
Revenue Deficiency	16,652	0		16,585	0		16,519	0		16,453	0
STATE TAX COMPUTATION											
Book Depreciation		5,176			5,176			5,176			5,176
State Taxes		(719)			(718)			(717)			(714)
Federal Taxes		(3,227)			(3,222)			(3,218)			(3,208)
Operating Income		1,230			1,236			1,242			1,254
Income Requirement		7,065			7,021			6,978			6,892
Income Deficiency		9,352			9,314			9,277			9,203
Total Revenue Gross Up	0	16,652		0	16,585		0	16,519		0	16,387

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

(Whole \$)

## 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	Proposed
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
Interest Expense	2,234	2,234	2,221	2,221	2,207	2,207	2,193	2,193	2,180	2,180
Adjustments	0	0	0	0	0	0	0	0	0	0
Depreciation	4,843	4,843	C 4,843	4,843	C 4,843	4,843	C 4,843	4,843	C 4,843	4,843
Total Deductions	8,134	8,134	8,121	8,121	8,107	8,107	8,093	8,093	8,080	8,080
State Taxable Income	(8,134)	8,517	(8,121)	8,465	(8,107)	8,412	(8,093)	8,360	(8,080)	8,307
Current State Tax	(719)	753	(718)	748	(717)	744	(715)	739	(714)	734
Tax Adjustments	0	0	0	0	0	0	0	0	0	0
Total State Tax	(719)	753	(718)	748	(717)	744	(715)	739	(714)	734
FEDERAL TAX COMPUTATION										
Book Depreciation		5,176		5,176		5,176		5,176		5,176
State Taxes		(719)		(718)		(717)		(715)		(714)
Federal Taxes		(3,227)		(3,222)		(3,218)		(3,213)		(3,208)
Operating Income		1,230		1,236		1,242		1,248		1,254
Income Requirement		7,065		7,021		6,978		6,935		6,892
Income Deficiency		9,352		9,314		9,277		9,240		9,203
Total Revenue Gross Up	0	16,652	0	16,585	0	16,519	0	16,453	0	16,387
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057
Interest Expense	2,234	2,234	2,221	2,221	2,207	2,207	2,193	2,193	2,180	2,180
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	7,208	7,208	C 7,208	7,208	C 7,208	7,208	C 7,208	7,208	C 7,208	7,208
State Income Tax (Prior Year)	753	753	753	753	753	753	753	753	753	753
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	11,253	11,253	11,239	11,239	11,225	11,225	11,212	11,212	11,198	11,198
Federal Taxable Income	(11,253)	5,399	(11,239)	5,347	(11,225)	5,294	(11,212)	5,241	(11,198)	5,189
Current Federal Tax	(3,938)	1,890	(3,934)	1,871	(3,929)	1,853	(3,924)	1,835	(3,919)	1,816
Tax Adjustments	711	711	C 711	711	C 711	711	C 711	711	C 711	711
Total Federal Tax	(3,227)	2,601	(3,222)	2,583	(3,218)	2,564	(3,213)	2,546	(3,208)	2,527
<b>Reconciliation</b>										
Revenue Deficiency	0	(16,652)	0	(16,585)	0	(16,519)	0	(16,453)	0	(16,387)
Book Depreciation	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
Other Taxes	1,057	1,057	0 1,057	1,057	1,057	1,057	1,057	1,057	0 1,057	1,057
State Tax Prior Year	753	753	753	753	753	753	753	753	753	753
Interest Expense	2,234	2,234	2,221	2,221	2,207	2,207	2,193	2,193	2,180	2,180
Total	9,221	(7,431)	9,207	(7,379)	9,193	(7,326)	9,180	(7,274)	9,166	(7,221)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	3,227	(2,601)	3,222	(2,583)	3,218	(2,564)	3,213	(2,546)	3,208	(2,527)

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



(Whole \$)

REVENUE REQUIREMENTS

January 2010	
Recorded	
Present	Proposed
0	0

February 2010	
Recorded	
Present	Proposed
0	0

March 2010	
Recorded	
Present	Proposed
0	0

April 2010	
Recorded	
Present	Proposed
0	0

May 2010	
Recorded	
Present	Proposed
0	0

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

(Whole \$)

June 2010		July 2010		August 2010		September 2010		October 2010		November 2010							
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded							
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
0	16,321	0	16,195	0	16,129	0	16,063	0	15,997	0	15,931						
0	0	0	0	0	0	0	0	0	0	0	0						
0	16,321	0	16,195	0	16,129	0	16,063	0	15,997	0	15,931						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
C	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
A	1,057	1,057	A	998	998	A	998	998	A	998	998	A	998	998			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1,057	1,057	998	998	998	998	998	998	998	998	998	998	998	998	998			
(713)	730	(707)	725	(705)	720	(704)	716	(703)	711	(702)	707	(702)	707	(702)	707		
(3,203)	2,509	(3,178)	2,491	(3,173)	2,472	(3,168)	2,454	(3,163)	2,435	(3,159)	2,417	(3,159)	2,417	(3,159)	2,417		
(3,916)	3,239	(3,884)	3,216	(3,878)	3,193	(3,872)	3,170	(3,866)	3,147	(3,860)	3,124	(3,860)	3,124	(3,860)	3,124		
2,317	9,472	2,289	9,389	2,295	9,366	2,301	9,343	2,307	9,320	2,313	9,297	2,313	9,297	2,313	9,297		
(2,317)	6,849	(2,289)	6,806	(2,295)	6,763	(2,301)	6,720	(2,307)	6,676	(2,313)	6,633	(2,313)	6,633	(2,313)	6,633		
C	935,014	935,014	C	929,126	929,126	C	923,239	923,239	C	917,352	917,352	C	911,464	911,464	C	905,577	905,577
-2.97	8.79	-2.96	8.79	-2.98	8.79	-3.01	8.79	-3.04	8.79	-3.07	8.79	-3.07	8.79	-3.07	8.79	-3.07	8.79
6,849	6,849	6,806	6,806	6,763	6,763	6,720	6,720	6,676	6,676	6,633	6,633	6,633	6,633	6,633	6,633	6,633	6,633
9,166	0	9,095	0	9,058	0	9,021	0	8,984	0	8,947	0	8,947	0	8,947	0	8,947	0
16,321	0	16,195	0	16,129	0	16,063	0	15,997	0	15,931	0	15,931	0	15,931	0	15,931	0
	5,176		5,176		5,176		5,176		5,176		5,176		5,176		5,176		5,176
	(713)		(707)		(705)		(704)		(703)		(702)		(702)		(702)		(702)
	(3,203)		(3,178)		(3,173)		(3,168)		(3,163)		(3,159)		(3,159)		(3,159)		(3,159)
	1,260		1,292		1,298		1,304		1,310		1,316		1,316		1,316		1,316
	6,849		6,806		6,763		6,720		6,676		6,633		6,633		6,633		6,633
	9,166		9,095		9,058		9,021		8,984		8,947		8,947		8,947		8,947
0	16,321	0	16,195	0	16,129	0	16,063	0	15,997	0	15,931	0	15,931	0	15,931	0	15,931

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

(Whole \$)

June 2010		July 2010		August 2010		September 2010		October 2010		November 2010	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0	0	0
1,057	1,057	998	998	998	998	998	998	998	998	998	998
2,166	2,166	2,152	2,152	2,139	2,139	2,125	2,125	2,112	2,112	2,098	2,098
0	0	0	0	0	0	0	0	0	0	0	0
C 4,843	4,843	C 4,843	4,843	C 4,843	4,843	C 4,843	4,843	C 4,843	4,843	C 4,843	4,843
8,066	8,066	7,993	7,993	7,979	7,979	7,966	7,966	7,952	7,952	7,939	7,939
(8,066)	8,255	(7,993)	8,202	(7,979)	8,150	(7,966)	8,097	(7,952)	8,045	(7,939)	7,992
(713)	730	(707)	725	(705)	720	(704)	716	(703)	711	(702)	707
0	0	0	0	0	0	0	0	0	0	0	0
(713)	730	(707)	725	(705)	720	(704)	716	(703)	711	(702)	707
	5,176		5,176		5,176		5,176		5,176		5,176
	(713)		(707)		(705)		(704)		(703)		(702)
	(3,203)		(3,178)		(3,173)		(3,168)		(3,163)		(3,159)
	1,260		1,292		1,298		1,304		1,310		1,316
	6,849		6,806		6,763		6,720		6,676		6,633
	9,166		9,095		9,058		9,021		8,984		8,947
0	16,321	0	16,195	0	16,129	0	16,063	0	15,997	0	15,931
0	0	0	0	0	0	0	0	0	0	0	0
1,057	1,057	998	998	998	998	998	998	998	998	998	998
2,166	2,166	2,152	2,152	2,139	2,139	2,125	2,125	2,112	2,112	2,098	2,098
0	0	0	0	0	0	0	0	0	0	0	0
C 7,208	7,208	C 7,208	7,208	C 7,208	7,208	C 7,208	7,208	C 7,208	7,208	C 7,208	7,208
753	753	753	753	753	753	753	753	753	753	753	753
0	0	0	0	0	0	0	0	0	0	0	0
11,184	11,184	11,111	11,111	11,098	11,098	11,084	11,084	11,070	11,070	11,057	11,057
(11,184)	5,136	(11,111)	5,084	(11,098)	5,031	(11,084)	4,979	(11,070)	4,926	(11,057)	4,874
(3,915)	1,798	(3,889)	1,779	(3,884)	1,761	(3,879)	1,743	(3,875)	1,724	(3,870)	1,706
C 711	711	C 711	711	C 711	711	C 711	711	C 711	711	C 711	711
(3,203)	2,509	(3,178)	2,491	(3,173)	2,472	(3,168)	2,454	(3,163)	2,435	(3,159)	2,417
0	(16,321)	0	(16,195)	0	(16,129)	0	(16,063)	0	(15,997)	0	(15,931)
5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
1,057	1,057	998	998	998	998	998	998	998	998	998	998
753	753	753	753	753	753	753	753	753	753	753	753
2,166	2,166	2,152	2,152	2,139	2,139	2,125	2,125	2,112	2,112	2,098	2,098
9,152	(7,169)	9,079	(7,116)	9,066	(7,064)	9,052	(7,011)	9,038	(6,959)	9,025	(6,906)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
3,203	(2,509)	3,178	(2,491)	3,173	(2,472)	3,168	(2,454)	3,163	(2,435)	3,159	(2,417)

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

(Whole \$)

June 2010	
Recorded	
Present	Proposed
0	0

July 2010	
Recorded	
Present	Proposed
0	0

August 2010	
Recorded	
Present	Proposed
0	0

September 2010	
Recorded	
Present	Proposed
0	0

October 2010	
Recorded	
Present	Proposed
0	0

November 2010	
Recorded	
Present	Proposed
0	0

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

(Whole \$)

December 2010		Total Year 2010		
Recorded		Recorded		
Present	Proposed	Present	Proposed	
0	15,865	0	195,097	
0	0	0	0	
0	15,865A	0	195,097A1	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
C	5,176	5,176A	62,113	62,113A1
0	0	0	0	
A	998	998	12,329	12,329
0	0	0	0	
0	0	0	0	
998	998	12,329	12,329	
(701)	702	(8,518)	8,729	
(3,154)	2,399	(38,286)	29,998	
(3,854)	3,101A	(46,804)	38,726A1	
2,319	9,274	27,638	113,168	
(2,319)	6,590	(27,638)	81,929	
C	899,690	899,690	932,070	932,070
-3.09	8.79	-35.58	8.79	
6,590	6,590A	81,929	81,929	
8,910	0	109,567	0	
15,865	0	195,097	0	
	5,176		62,113	
	(701)		(8,518)	
	(3,154)		(38,286)	
	1,322		15,309	
	6,590		81,929	
	8,910		109,567	
0	15,865	0	195,097	

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

(Whole \$)

December 2010		Total Year 2010	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
998	998	12,329	12,329
2,084	2,084	25,912	25,912
0	0	0	0
C 4,843	4,843	58,116	58,116
7,925	7,925	96,356	96,356
(7,925)	7,940	(96,356)	98,741
(701)	702	(8,518)	8,729
0	0	0	0
(701)	702A	(8,518)	8,729A2
	5,176		62,113
	(701)		(8,518)
	(3,154)		(38,286)
	1,322		15,309
	6,590		81,929
	8,910		109,567
0	15,865	0	195,097
0	0	0	0
998	998	12,329	12,329
2,084	2,084	25,912	25,912
0	0	0	0
C 7,208	7,208	86,498	86,498
753	753	9,036	9,036
0	0	0	0
11,043	11,043	133,774	133,774
(11,043)	4,821	(133,774)	61,323
(3,865)	1,688A	(46,821)	21,463A2
C 711	711A	8,535	8,535A2
(3,154)	2,399	(38,286)	29,998
0	(15,865)	0	(195,097)
5,176	5,176	62,113	62,113
998	998	12,329	12,329
753	753	9,036	9,036
2,084	2,084	25,912	25,912
9,011	(6,854)	109,389	(85,708)
35%	35%	35%	35%
3,154	(2,399)	38,286	(29,998)

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

(Whole \$)

December 2010	
Recorded	
Present	Proposed
0	0

Total Year 2010	
Recorded	
Present	Proposed
0	0

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

Pacific Gas and Gas Company  
 Smart Meter - PreDeploy - Gas  
 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	Annual
	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
1 Depreciation	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	62,113
2 Return on Rate Base	7,606	7,561	7,515	7,470	7,425	7,380	7,335	7,289	7,244	7,199	7,154	7,109	7,064	88,287
3 Income Taxes	3,580	3,556	3,532	3,508	3,484	3,459	3,435	3,411	3,387	3,363	3,338	3,315	3,291	41,368
4 Property Taxes	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	12,915
5 Total	17,458	17,389	17,319	17,250	17,181	17,111	17,042	16,973	16,904	16,835	16,766	16,697	16,628	204,687
6 Capital Additions (SAP)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Plant Balance	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
8 Plant Balance (Weighted Avg)	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
9 Depreciation Reserve	170,822	175,998	181,174	186,351	191,527	196,703	201,879	207,055	212,231	217,407	222,583	227,759	232,936	170,822
10 Rate Base (Weighted Avg):														
11 Plant	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
12 Depreciation Reserve	173,410	178,586	183,762	188,939	194,115	199,291	204,467	209,643	214,819	219,995	225,171	230,347	235,523	173,410
13 Deferred Taxes	40,197	41,188	42,180	43,172	44,163	45,155	46,147	47,138	48,130	49,121	50,113	51,105	52,097	40,197
14 Total	1,058,222	1,072,155	1,085,987	1,099,820	1,113,652	1,127,484	1,141,317	1,155,149	1,168,981	1,182,813	1,196,646	1,210,478	1,224,311	1,058,222

Inception to Date RRQ by Component and Period						dollars	
2005	2006	2007	2008	2009	TTD	2009	ITD
65	48,571	50,265	52,115	52,115	232,696		
147	87,118	101,868	94,956	88,287	372,376		
(76)	48,971	46,516	44,156	41,368	190,906		
17	8,926	11,210	12,166	12,919	45,268		
0	8,746	173	194,366	219,647	218,433	204,687	632,405

Inception to Date Capital Additions by Period						dollars	
2005	2006	2007	2008	2009	TTD	2009	ITD
37,210	1,214,720	N/A	N/A	N/A	1,251,930		

YTD ITD  
 B1  
 B1

D  
 C

The Model RRQ

Sum of lines 1-3 from above, dec.	16,362	16,292	16,223	16,154	16,085	16,015	15,946	15,877	15,807	15,738	15,669	15,600	15,531	191,768
	16,118	16,041	15,964	15,887	15,810	15,733	15,656	15,579	15,502	15,425	15,348	15,271	15,194	
	1,767	1,749	1,741	1,733	1,725	1,717	1,709	1,701	1,693	1,685	1,677	1,669	1,661	

B1



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
<b>Depreciation</b>												
Depreciation (line 1)	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
Plant Balance (line 8)	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
Monthly Depr Rate	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%
Annual Depr Rate	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%

CPUC authorized depreciation rate is from May 1, 2006 Letter consistent with parameters authorized by CPUC.

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
<b>Return on Rate Base</b>												
Return (line 2)	7,606	7,561	7,515	7,470	7,425	7,380	7,335	7,289	7,244	7,199	7,154	7,109
WGS Avg Rate Base (line 14)	1,038,323	1,032,155	1,025,987	1,019,820	1,013,652	1,007,484	1,001,317	995,149	988,981	982,813	976,646	970,478
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 PSC's annual cost of capital proceedings adopted by the CPUC effective 2008.

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
<b>Income Taxes</b>												
State	780	775	770	765	760	755	751	746	741	736	731	726
Federal	1,809	1,789	1,770	1,751	1,732	1,712	1,693	1,674	1,655	1,635	1,616	1,597
Deferred	992	992	992	992	992	992	992	992	992	992	992	992
Total	3,581	3,556	3,532	3,508	3,484	3,459	3,435	3,411	3,387	3,363	3,339	3,315

Property Taxes are calculated on net plant.

Factors	Value
Property Tax Rate 2009-2010	0.011173
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.009991

0 0 0 0 0 0 0 0 0 0 0 0

	09/09
9,036	9,255
20,432	19,187
11,903	15,614
41,369	44,156

B2

(Whole \$)

## 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	Proposed	
REVENUE REQUIREMENT SUMMARY											
ERAM Revenue	0	17,458	0	17,389	0	17,319	0	17,250	0	17,181	
Other Revenue	0	0	0	0	0	0	0	0	0	0	
Total Revenue	0	17,458	0	17,389	0	17,319	0	17,250	0	17,181	
Operating Expenses											
Fuel Expense	0	0	0	0	0	0	0	0	0	0	
O&M Expense	0	0	0	0	0	0	0	0	0	0	
A&G Expense	0	0	0	0	0	0	0	0	0	0	
Franchise Fees	0	0	0	0	0	0	0	0	0	0	
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	
Expense Adjustments	0	0	0	0	0	0	0	0	0	0	
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0	
Depreciation	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176
Taxes Other Than Income											
Super Fund Tax	0	0		0	0		0	0		0	0
Property Tax	1,096	1,096	A	1,096	1,096	A	1,096	1,096	A	1,096	1,096
Payroll Tax	0	0		0	0		0	0		0	0
Other	0	0		0	0		0	0		0	0
Total Other Taxes	1,096	1,096		1,096	1,096		1,096	1,096		1,096	1,096
Income Taxes											
State	(764)	780		(762)	775		(761)	770		(760)	765
Federal	(3,310)	2,800		(3,305)	2,781		(3,300)	2,762		(3,295)	2,742
Total Income Taxes	(4,074)	3,580		(4,067)	3,556		(4,061)	3,532		(4,055)	3,508
Total Expenses	2,199	9,852		2,205	9,828		2,211	9,804		2,217	9,780
Operating Income	(2,199)	7,606		(2,205)	7,561		(2,211)	7,515		(2,217)	7,470
Rate Base	1,038,323	1,038,323	C	1,032,155	1,032,155	C	1,025,987	1,025,987	C	1,019,820	1,019,820
Rate of Return	-2.54	8.79		-2.56	8.79		-2.59	8.79		-2.61	8.79
Income Requirement @ Authorized RoR	7,606	7,606		7,561	7,561		7,515	7,515		7,470	7,470
Income Deficiency	9,804	0		9,765	0		9,726	0		9,688	0
Revenue Deficiency	17,458	0		17,389	0		17,319	0		17,250	0
STATE TAX COMPUTATION											
Book Depreciation		5,176			5,176			5,176			5,176
State Taxes		(764)			(762)			(761)			(758)
Federal Taxes		(3,310)			(3,305)			(3,300)			(3,290)
Operating Income		1,103			1,109			1,115			1,128
Income Requirement		7,606			7,561			7,515			7,425
Income Deficiency		9,804			9,765			9,726			9,649
Total Revenue Gross Up	0	17,458		0	17,389		0	17,319		0	17,181

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

(Whole \$)

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	Proposed
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096
Interest Expense	2,405	2,405	2,391	2,391	2,377	2,377	2,363	2,363	2,348	2,348
Adjustments	0	0	0	0	0	0	0	0	0	0
Depreciation	5,136	5,136	C 5,136	5,136	C 5,136	5,136	C 5,136	5,136	C 5,136	5,136
Total Deductions	8,637	8,637	8,623	8,623	8,609	8,609	8,594	8,594	8,580	8,580
State Taxable Income	(8,637)	8,821	(8,623)	8,766	(8,609)	8,711	(8,594)	8,656	(8,580)	8,601
Current State Tax	(764)	780	(762)	775	(761)	770	(760)	765	(758)	760
Tax Adjustments	0	0	0	0	0	0	0	0	0	0
Total State Tax	(764)	780	(762)	775	(761)	770	(760)	765	(758)	760
FEDERAL TAX COMPUTATION										
Book Depreciation		5,176		5,176		5,176		5,176		5,176
State Taxes		(764)		(762)		(761)		(760)		(758)
Federal Taxes		(3,310)		(3,305)		(3,300)		(3,295)		(3,290)
Operating Income		1,103		1,109		1,115		1,121		1,128
Income Requirement		7,606		7,561		7,515		7,470		7,425
Income Deficiency		9,804		9,765		9,726		9,688		9,649
Total Revenue Gross Up	0	17,458	0	17,389	0	17,319	0	17,250	0	17,181
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096
Interest Expense	2,405	2,405	2,391	2,391	2,377	2,377	2,363	2,363	2,348	2,348
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	8,009	8,009	C 8,009	8,009	C 8,009	8,009	C 8,009	8,009	C 8,009	8,009
State Income Tax (Prior Year)	780	780	780	780	780	780	780	780	780	780
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	12,290	12,290	12,276	12,276	12,262	12,262	12,248	12,248	12,233	12,233
Federal Taxable Income	(12,290)	5,167	(12,276)	5,112	(12,262)	5,057	(12,248)	5,002	(12,233)	4,947
Current Federal Tax	(4,302)	1,809	(4,297)	1,789	(4,292)	1,770	(4,287)	1,751	(4,282)	1,732
Tax Adjustments	992	992	C 992	992	C 992	992	C 992	992	C 992	992
Total Federal Tax	(3,310)	2,800	(3,305)	2,781	(3,300)	2,762	(3,295)	2,742	(3,290)	2,723
<b>Reconciliation</b>										
Revenue Deficiency	0	(17,458)	0	(17,389)	0	(17,319)	0	(17,250)	0	(17,181)
Book Depreciation	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
Other Taxes	1,096	1,096	0 1,096	1,096	1,096	1,096	1,096	1,096	0 1,096	1,096
State Tax Prior Year	780	780	780	780	780	780	780	780	780	780
Interest Expense	2,405	2,405	2,391	2,391	2,377	2,377	2,363	2,363	2,348	2,348
Total	9,457	(8,001)	9,443	(7,946)	9,429	(7,891)	9,414	(7,836)	9,400	(7,781)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	3,310	(2,800)	3,305	(2,781)	3,300	(2,762)	3,295	(2,742)	3,290	(2,723)

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

(Whole \$)

REVENUE REQUIREMENTS

January 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>

February 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>

March 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>

April 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>

May 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>

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

(Whole \$)

June 2009		July 2009		August 2009		September 2009		October 2009		November 2009							
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded							
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
0	17,111	0	17,003	0	16,934	0	16,865	0	16,795	0	16,726						
0	0	0	0	0	0	0	0	0	0	0	0						
0	17,111	0	17,003	0	16,934	0	16,865	0	16,795	0	16,726						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
C	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
A	1,096	1,096	A	1,057	1,057	A	1,057	1,057	A	1,057	1,057	A	1,057	1,057			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1,096	1,096	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057	1,057			
(757)	755	(753)	751	(751)	746	(750)	741	(749)	736	(747)	731	(747)	731	(747)	731		
(3,285)	2,704	(3,266)	2,685	(3,261)	2,665	(3,256)	2,646	(3,251)	2,627	(3,246)	2,608	(3,246)	2,608	(3,246)	2,608		
(4,042)	3,459	(4,019)	3,435	(4,013)	3,411	(4,006)	3,387	(4,000)	3,363	(3,994)	3,339	(3,994)	3,339	(3,994)	3,339		
2,230	9,732	2,214	9,668	2,221	9,644	2,227	9,620	2,233	9,596	2,239	9,572	2,239	9,572	2,239	9,572		
(2,230)	7,380	(2,214)	7,335	(2,221)	7,289	(2,227)	7,244	(2,233)	7,199	(2,239)	7,154	(2,239)	7,154	(2,239)	7,154		
C	1,007,484	1,007,484	C	1,001,317	1,001,317	C	995,149	995,149	C	988,981	988,981	C	982,813	982,813	C	976,646	976,646
-2.66	8.79	-2.65	8.79	-2.68	8.79	-2.70	8.79	-2.73	8.79	-2.75	8.79	-2.75	8.79	-2.75	8.79	-2.75	8.79
7,380	7,380	7,335	7,335	7,289	7,289	7,244	7,244	7,199	7,199	7,154	7,154	7,154	7,154	7,154	7,154	7,154	7,154
9,610	0	9,549	0	9,510	0	9,471	0	9,432	0	9,393	0	9,393	0	9,393	0	9,393	0
17,111	0	17,003	0	16,934	0	16,865	0	16,795	0	16,726	0	16,726	0	16,726	0	16,726	0
	5,176		5,176		5,176		5,176		5,176		5,176		5,176		5,176		5,176
	(757)		(753)		(751)		(750)		(749)		(747)		(747)		(747)		(747)
	(3,285)		(3,266)		(3,261)		(3,256)		(3,251)		(3,246)		(3,246)		(3,246)		(3,246)
	1,134		1,157		1,163		1,170		1,176		1,182		1,182		1,182		1,182
	7,380		7,335		7,289		7,244		7,199		7,154		7,154		7,154		7,154
	9,610		9,549		9,510		9,471		9,432		9,393		9,393		9,393		9,393
0	17,111	0	17,003	0	16,934	0	16,865	0	16,795	0	16,726	0	16,726	0	16,726	0	16,726

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

(Whole \$)

June 2009		July 2009		August 2009		September 2009		October 2009		November 2009	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
	0		0		0		0		0		0
	1,096		1,057		1,057		1,057		1,057		1,057
	2,334		2,320		2,305		2,291		2,277		2,263
	0		0		0		0		0		0
C	5,136	C	5,136	C	5,136	C	5,136	C	5,136	C	5,136
	8,566		8,512		8,498		8,484		8,470		8,455
	(8,566)		(8,512)		(8,498)		(8,484)		(8,470)		(8,455)
	(757)		(753)		(751)		(750)		(749)		(747)
	0		0		0		0		0		0
	(757)		(753)		(751)		(750)		(749)		(747)
	5,176		5,176		5,176		5,176		5,176		5,176
	(757)		(753)		(751)		(750)		(749)		(747)
	(3,285)		(3,266)		(3,261)		(3,256)		(3,251)		(3,246)
	1,134		1,157		1,163		1,170		1,176		1,182
	7,380		7,335		7,289		7,244		7,199		7,154
	9,610		9,549		9,510		9,471		9,432		9,393
	0		0		0		0		0		0
	17,111		17,003		16,934		16,865		16,795		16,726
	0		0		0		0		0		0
	1,096		1,057		1,057		1,057		1,057		1,057
	2,334		2,320		2,305		2,291		2,277		2,263
	0		0		0		0		0		0
C	8,009	C	8,009	C	8,009	C	8,009	C	8,009	C	8,009
	780		780		780		780		780		780
	0		0		0		0		0		0
	12,219		12,166		12,151		12,137		12,123		12,109
	(12,219)		(12,166)		(12,151)		(12,137)		(12,123)		(12,109)
	(4,277)		(4,258)		(4,253)		(4,248)		(4,243)		(4,238)
	1,712		1,693		1,674		1,655		1,635		1,616
C	992	C	992	C	992	C	992	C	992	C	992
	(3,285)		(3,266)		(3,261)		(3,256)		(3,251)		(3,246)
	2,704		2,685		2,665		2,646		2,627		2,608
	0		0		0		0		0		0
	(17,111)		(17,003)		(16,934)		(16,865)		(16,795)		(16,726)
	5,176		5,176		5,176		5,176		5,176		5,176
	1,096		1,057		1,057		1,057		1,057		1,057
	780		780		780		780		780		780
	2,334		2,320		2,305		2,291		2,277		2,263
	9,386		9,333		9,318		9,304		9,290		9,275
	(7,726)		(7,671)		(7,616)		(7,561)		(7,506)		(7,451)
	35%		35%		35%		35%		35%		35%
	3,285		3,266		3,261		3,256		3,251		3,246
	(2,704)		(2,685)		(2,665)		(2,646)		(2,627)		(2,608)

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

(Whole \$)

June 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>
(0)	(0)

July 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>
(0)	(0)

August 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>
(0)	(0)

September 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>
(0)	(0)

October 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>
(0)	(0)

November 2009	
Recorded	
<u>Present</u>	<u>Proposed</u>
(0)	(0)

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

(Whole \$)

December 2009		Total Year 2009		
Recorded		Recorded		
Present	Proposed	Present	Proposed	
0	16,657	0	204,687	
0	0	0	0	
0	16,657A	0	204,687A1	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
C	5,176	5,176A	62,113	62,113A1
0	0	0	0	
A	1,057	1,057	12,919	12,919
0	0	0	0	
0	0	0	0	
1,057	1,057	12,919	12,919	
(746)	726	(9,058)	9,036	
(3,241)	2,588	(39,308)	32,332	
(3,988)	3,315A	(48,367)	41,368A1	
2,246	9,548	26,665	116,400	
(2,246)	7,109	(26,665)	88,287	
C	970,478	970,478	1,004,400	1,004,400
-2.78	8.79	-31.86	8.79	
7,109	7,109A	88,287	88,287	
9,354	0	114,952	0	
16,657	0	204,687	0	
	5,176		62,113	
	(746)		(9,058)	
	(3,241)		(39,308)	
	1,189		13,747	
	7,109		88,287	
	9,354		114,952	
0	16,657	0	204,687	

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



(Whole \$)

December 2009		Total Year 2009	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
1,057	1,057	12,919	12,919
2,248	2,248	27,922	27,922
0	0	0	0
C 5,136	5,136	61,628	61,628
8,441	8,441	102,469	102,469
(8,441)	8,216	(102,469)	102,218
(746)	726	(9,058)	9,036
0	0	0	0
(746)	726A	(9,058)	9,036A2
	5,176		62,113
	(746)		(9,058)
	(3,241)		(39,308)
	1,189		13,747
	7,109		88,287
	9,354		114,952
0	16,657	0	204,687
0	0	0	0
1,057	1,057	12,919	12,919
2,248	2,248	27,922	27,922
0	0	0	0
C 8,009	8,009	96,112	96,112
780	780	9,355	9,355
0	0	0	0
12,094	12,094	146,308	146,308
(12,094)	4,562	(146,308)	58,378
(4,233)	1,597A	(51,208)	20,432A2
C 992	992A	11,900	11,900A2
(3,241)	2,588	(39,308)	32,332
0	(16,657)	0	(204,687)
5,176	5,176	62,113	62,113
1,057	1,057	12,919	12,919
780	780	9,355	9,355
2,248	2,248	27,922	27,922
9,261	(7,396)	112,310	(105,296)
35%	35%	35%	35%
3,241	(2,588)	39,308	(36,854)

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

(Whole \$)

December 2009	
Present	Proposed
(0)	(0)

Total Year 2009	
Present	Proposed

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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DATE	DESCRIPTION	AMOUNT
11/01/08	RECEIVED FROM...	1000.00
11/02/08	PAYROLL	500.00
11/03/08	...	...
11/04/08	...	...
11/05/08	...	...
11/06/08	...	...
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11/11/08	...	...
11/12/08	...	...
11/13/08	...	...
11/14/08	...	...
11/15/08	...	...
11/16/08	...	...
11/17/08	...	...
11/18/08	...	...
11/19/08	...	...
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11/21/08	...	...
11/22/08	...	...
11/23/08	...	...
11/24/08	...	...
11/25/08	...	...
11/26/08	...	...
11/27/08	...	...
11/28/08	...	...
11/29/08	...	...
11/30/08	...	...

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Population	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
GDP	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Unemployment	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Inflation	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100


Year	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total
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99	99	99	99	99
100	100	100	100	100



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40

41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60







MILES	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.18	0.19	0.20	0.21	0.22	0.23	0.24	0.25	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33	0.34	0.35	0.36	0.37	0.38	0.39	0.40
	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.18	0.19	0.20	0.21	0.22	0.23	0.24	0.25	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33	0.34	0.35	0.36	0.37	0.38	0.39	0.40

MILES	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.18	0.19	0.20	0.21	0.22	0.23	0.24	0.25	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33	0.34	0.35	0.36	0.37	0.38	0.39	0.40
	0.00	0.01	0.02	0.03	0.04	0.05	0.06	0.07	0.08	0.09	0.10	0.11	0.12	0.13	0.14	0.15	0.16	0.17	0.18	0.19	0.20	0.21	0.22	0.23	0.24	0.25	0.26	0.27	0.28	0.29	0.30	0.31	0.32	0.33	0.34	0.35	0.36	0.37	0.38	0.39	0.40

Jan-01	Apr-01	Jul-01	Oct-01	Jan-02	Apr-02	Jul-02	Oct-02	Jan-03	Apr-03	Jul-03	Oct-03	Jan-04	Apr-04	Jul-04	Oct-04
195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195
195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18

195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195
5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18



No.		Func	2006	2007	2008-2010	2009	2010	2011
1	GDP38100 Gas Meters	GDP	4.90%	4.90%	4.90%	0.00%	0.00%	5.10%
2	CMP39706 Gas Modules	CMP	5.00%	5.00%	5.00%	0.00%	0.00%	5.00%
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

Public Service 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 (%)
<b>ELECTRIC</b>										
<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 &amp; 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 &amp; 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	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Revenue	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Expenses	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Net Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



LINE NO.	DESCRIPTION	AMOUNT	CHECK NO.	DATE
1	STATE OF TEXAS	100.00		
2	STATE OF TEXAS	100.00		
3	STATE OF TEXAS	100.00		
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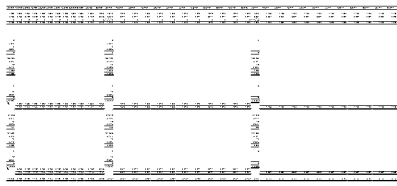
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### Federal Methods Rates

No.	Func	Yr1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9	
1	GDP 3810 Gas Meters	GDP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%	6.23%	5.91%
2	CMP 3970 Gas Modules	CMP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%	5.90%	6.23%	5.91%
3	Open		0.00%	0.00%	0.00%	0.00%	0.00%	5.90%	6.23%	5.91%	




Item	Quantity	Unit	Price	Total
1.0000	1.0000	EA	100.0000	100.0000
2.0000	2.0000	EA	50.0000	100.0000
3.0000	3.0000	EA	33.3333	100.0000
4.0000	4.0000	EA	25.0000	100.0000
5.0000	5.0000	EA	20.0000	100.0000
6.0000	6.0000	EA	16.6667	100.0000
7.0000	7.0000	EA	14.2857	100.0000
8.0000	8.0000	EA	12.5000	100.0000
9.0000	9.0000	EA	11.1111	100.0000
10.0000	10.0000	EA	10.0000	100.0000
11.0000	11.0000	EA	9.0909	100.0000
12.0000	12.0000	EA	8.3333	100.0000
13.0000	13.0000	EA	7.6923	100.0000
14.0000	14.0000	EA	7.1429	100.0000
15.0000	15.0000	EA	6.6667	100.0000
16.0000	16.0000	EA	6.2500	100.0000
17.0000	17.0000	EA	5.8824	100.0000
18.0000	18.0000	EA	5.5556	100.0000
19.0000	19.0000	EA	5.2632	100.0000
20.0000	20.0000	EA	5.0000	100.0000
21.0000	21.0000	EA	4.7619	100.0000
22.0000	22.0000	EA	4.5455	100.0000
23.0000	23.0000	EA	4.3478	100.0000
24.0000	24.0000	EA	4.1667	100.0000
25.0000	25.0000	EA	4.0000	100.0000
26.0000	26.0000	EA	3.8462	100.0000
27.0000	27.0000	EA	3.7037	100.0000
28.0000	28.0000	EA	3.5714	100.0000
29.0000	29.0000	EA	3.4483	100.0000
30.0000	30.0000	EA	3.3333	100.0000
31.0000	31.0000	EA	3.2258	100.0000
32.0000	32.0000	EA	3.1250	100.0000
33.0000	33.0000	EA	3.0303	100.0000
34.0000	34.0000	EA	2.9412	100.0000
35.0000	35.0000	EA	2.8571	100.0000
36.0000	36.0000	EA	2.7778	100.0000
37.0000	37.0000	EA	2.7027	100.0000
38.0000	38.0000	EA	2.6316	100.0000
39.0000	39.0000	EA	2.5634	100.0000
40.0000	40.0000	EA	2.5000	100.0000
41.0000	41.0000	EA	2.4390	100.0000
42.0000	42.0000	EA	2.3810	100.0000
43.0000	43.0000	EA	2.3256	100.0000
44.0000	44.0000	EA	2.2727	100.0000
45.0000	45.0000	EA	2.2222	100.0000
46.0000	46.0000	EA	2.1739	100.0000
47.0000	47.0000	EA	2.1277	100.0000
48.0000	48.0000	EA	2.0833	100.0000
49.0000	49.0000	EA	2.0408	100.0000
50.0000	50.0000	EA	2.0000	100.0000





California Methods Rates

No.		Func	Y1	Yr2	Yr3	Yr4	Yr5	Yr6	Yr7	Yr8	Yr9
1	GDP 3810C Gas Meters	GDP	2.86%	5.55%	5.23%	4.93%	4.65%	4.38%	4.13%	3.90%	3.68%
2	CMP 3970C Gas Modules	CMP	2.86%	5.55%	5.23%	4.93%	4.65%	4.38%	4.13%	3.90%	3.68%
3	Open		0.00%	0.00%	0.00%	0.00%	0.00%				

Tax Class: GDP - Gas Distribution Plant: Distribution  
 CCE - Common Plant: Communic. Equip (AMI Gas)

Asset Class:

GDP38100  
 CMP39706 and CMP39708

Federal MACRS 20

Method	Life	Year	Annual Rate *	Cum. Rate		Bonus	Regular	Total Rate with Bonus Impact
MACRS 15 GROSS		1	0.05000	0.05000	MACRS TSP	0.5	0.0250	0.5250
MACRS 15 GROSS		2	0.09500	0.14500	MACRS TSP		0.0475	0.0475
MACRS 15 GROSS		3	0.08550	0.23050	MACRS TSP		0.0428	0.0428
MACRS 15 GROSS		4	0.07700	0.30750	MACRS TSP		0.0385	0.0385
MACRS 15 GROSS		5	0.06930	0.37680	MACRS TSP		0.0347	0.0347
MACRS 15 GROSS		6	0.06230	0.43910	MACRS TSP		0.0312	0.0312
MACRS 15 GROSS		7	0.05900	0.49810	MACRS TSP		0.0295	0.0295
MACRS 15 GROSS		8	0.05900	0.55710	MACRS TSP		0.0295	0.0295
MACRS 15 GROSS		9	0.05910	0.61620	MACRS TSP		0.0296	0.0296
MACRS 15 GROSS		10	0.05900	0.67520	MACRS TSP		0.0295	0.0295
MACRS 15 GROSS		11	0.05910	0.73430	MACRS TSP		0.0296	0.0296
MACRS 15 GROSS		12	0.05900	0.79330	MACRS TSP		0.0295	0.0295
MACRS 15 GROSS		13	0.05910	0.85240	MACRS TSP		0.0296	0.0296
MACRS 15 GROSS		14	0.05900	0.91140	MACRS TSP		0.0295	0.0295
MACRS 15 GROSS		15	0.05910	0.97050	MACRS TSP		0.0296	0.0296
MACRS 15 GROSS		16	0.02950	1.00000	MACRS TSP		0.0148	0.0148
			1.00000			0.5000	0.5000	1.0000

No Bonus For California Purpose

California ADR SYD 35

Method	Life	Year	Rem. Life	Cum. Rate	Cum. Rate	Rem Rate	Annual Rate *	Year
R200 Net	35	1	35.5	0.02860	0.02860	NTV	1.00000	1
R200 Net	35	2	34.5	0.05710	0.05710	NTV	0.97140	2
R200 Net	35	3	33.5	0.05800	0.05710	NTV	0.91593	3
R200 Net	35	4	32.5	0.05970	0.05710	NTV	0.86363	4
R200 Net	35	5	31.5	0.06150	0.05710	NTV	0.81432	5
R200 Net	35	6	30.5	0.06350	0.05710	NTV	0.76782	6
R200 Net	35	7	29.5	0.06560	0.05710	NTV	0.72398	7
R200 Net	35	8	28.5	0.06780	0.05710	NTV	0.68264	8
R200 Net	35	9	27.5	0.07020	0.05710	NTV	0.64366	9
R200 Net	35	10	26.5	0.07270	0.05710	NTV	0.60691	10
R200 Net	35	11	25.5	0.07540	0.05710	NTV	0.57225	11
R200 Net	35	12	24.5	0.07840	0.05710	NTV	0.53958	12
R200 Net	35	13	23.5	0.08160	0.05710	NTV	0.50877	13
R200 Net	35	14	22.5	0.08510	0.05710	NTV	0.47972	14
R200 Net	35	15	21.5	0.08880	0.05710	NTV	0.45233	15
R200 Net	35	16	20.5	0.09300	0.05710	NTV	0.42650	16
R200 Net	35	17	19.5	0.09750	0.05710	NTV	0.40214	17
R200 Net	35	18	18.5	0.10250	0.05710	NTV	0.37918	18
R200 Net	35	19	17.5	0.10800	0.05710	NTV	0.35753	19
R200 Net	35	20	16.5	0.11420	0.06060	NTV	0.33712	20
R200 Net	35	21	15.5	0.12110	0.06450	NTV	0.31669	21
R200 Net	35	22	14.5	0.12890	0.06900	NTV	0.29626	22
R200 Net	35	23	13.5	0.13780	0.07410	NTV	0.27582	23
R200 Net	35	24	12.5	0.14790	0.08000	NTV	0.25538	24
R200 Net	35	25	11.5	0.15970	0.08700	NTV	0.23495	25
R200 Net	35	26	10.5	0.17360	0.09520	NTV	0.21451	26
R200 Net	35	27	9.5	0.19000	0.10530	NTV	0.19409	27
R200 Net	35	28	8.5	0.20990	0.11760	NTV	0.17365	28
R200 Net	35	29	7.5	0.23440	0.13333	NTV	0.15323	29
R200 Net	35	30	6.5	0.26530	0.15380	NTV	0.13280	30
R200 Net	35	31	5.5	0.30560	0.18180	NTV	0.11237	31
R200 Net	35	32	4.5	0.36000	0.22220	NTV	0.09194	32
R200 Net	35	33	3.5	0.43750	0.28570	NTV	0.07151	33
R200 Net	35	34	2.5	0.55560	0.40000	NTV	0.05108	34
R200 Net	35	35	1.5	0.75000	0.66670	NTV	0.03065	35
R200 Net	35	36	0.5	1.00000	1.00000	NTV	0.01022	36
							1.00000	

\* Annual Rate applied to Gross Basis.

Source:

1/14/2010: Per Muoi Woodruff, and confirmed by Jack Battin, the above tax depreciation rates are effective immediately for the Gas RRQ models. Confirmed with Muoi that; 1) these rates should apply to all the historical SmartMeter Gas adds for the asset classes listed above, and 2) Electric rates are unchanged, including the Electric-portion of the CMP39708 adds. These gas rate changes are effective for capital adds from April 11, 2005 to Jan. 1, 2011 per Muoi.

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	50	713	2,498	3,802	4,077	4,541	4,942	5,218	6,313	6,131	5,051	5,036	48,371	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	60,253	108,624
2 Return on Rate Base	357	1,517	4,675	6,973	7,424	8,209	8,874	9,319	11,217	10,846	8,884	8,823	87,118	8,756	8,708	8,659	8,610	8,562	8,513	8,465	8,416	8,368	8,319	8,270	8,222	8,174	8,126	101,868	188,986
3 Income Taxes	190	794	2,505	3,908	4,154	4,547	4,937	5,133	5,827	6,389	5,170	5,417	48,971	4,019	3,993	3,967	3,941	3,915	3,889	3,863	3,837	3,811	3,786	3,760	3,734	3,708	46,516	95,487	
4 Property Taxes	25	173	532	793	844	934	1,010	1,061	1,278	1,236	1,013	1,006	9,905	498	995	990	986	982	978	974	970	965	961	957	953	949	11,210	21,115	
5 Total	622	3,196	10,210	15,476	16,499	18,231	19,763	20,731	24,634	24,602	20,118	20,282	194,365	18,295	18,716	18,638	18,559	18,480	18,402	18,323	18,244	18,166	18,087	18,008	17,929	17,850	219,847	414,212	

194,365

219,847

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	50	713	2,498	3,802	4,077	4,541	4,942	5,218	6,313	6,131	5,051	5,036	48,371	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	60,253	108,624	
2 Return on Rate Base	1,161	1,249	4,408	6,710	7,164	7,952	8,622	9,071	10,975	10,610	8,650	8,555	85,127	8,488	8,439	8,390	8,342	8,293	8,245	8,196	8,148	8,099	8,050	8,002	7,953	7,904	7,856	98,645	183,772
3 Income Taxes	619	651	2,363	3,767	4,015	4,410	4,802	5,001	5,698	6,263	5,045	5,024	47,657	4,418	4,392	4,366	4,340	4,314	4,288	4,262	4,236	4,210	4,184	4,158	4,132	4,106	51,297	98,953	
4 Property Taxes	10	142	501	762	814	903	979	1,030	1,247	1,205	982	975	9,550	483	964	960	955	951	947	943	939	935	930	926	922	918	10,854	20,405	
5 Total	1,841	2,754	9,771	15,041	16,069	17,806	19,344	20,320	24,233	24,209	19,729	19,990	190,705	18,409	18,815	18,737	18,658	18,579	18,501	18,422	18,343	18,264	18,186	18,107	18,028	17,949	221,049	411,754	

190,705

221,049

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Return on Rate Base	(804)	268	266	263	260	257	253	248	242	236	233	269	1,991	269	269	269	269	269	269	269	269	269	269	269	269	269	3,223	5,214
3 Income Taxes	(430)	143	142	141	139	137	135	133	129	126	125	393	1,314	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(398)	(4,780)	(3,466)
4 Property Taxes	15	31	31	31	31	31	31	31	31	31	31	31	355	15	31	31	31	31	31	31	31	31	31	31	31	31	355	710
5 Total	(1,218)	442	439	435	430	425	418	412	402	393	389	692	3,660	(114)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(99)	(1,202)	2,458

3,660

(1,202)

2,458

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.

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

(dollars)

	Capital-Related RRQ	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	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	60,253
2	Return on Rate Base	8,756	8,708	8,659	8,610	8,562	8,513	8,465	8,416	8,368	8,319	8,270	8,222	101,868
3	Income Taxes	4,019	3,993	3,967	3,941	3,915	3,889	3,863	3,837	3,811	3,786	3,760	3,734	46,516
4	Property Taxes	498	995	990	986	982	978	974	970	965	961	957	953	11,210
5	Total	18,295	18,716	18,638	18,559	18,480	18,402	18,323	18,244	18,166	18,087	18,008	17,929	219,847
														201,918
6	Capital Expenditures (SAP)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Plant Balance	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	
8	Plant Balance (Weighted Avg)	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	
9	Depreciation Reserve	53,477	58,498	63,519	68,540	73,561	78,582	83,604	88,625	93,646	98,667	103,688	108,709	
10	Rate Base (Weighted Avg):													
11	Plant	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	
12	Depreciation Reserve	50,967	55,988	61,009	66,030	71,051	76,072	81,093	86,114	91,135	96,156	101,177	106,198	
13	Deferred Taxes	5,591	7,199	8,807	10,416	12,024	13,633	15,241	16,849	18,458	20,066	21,675	23,283	
14	Total	1,195,373	1,188,743	1,182,114	1,175,484	1,168,855	1,162,225	1,155,596	1,148,966	1,142,337	1,135,708	1,129,078	1,122,449	

Tie Model RRQ

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

17,796	17,722	17,647	17,573	17,498	17,424	17,349	17,275	17,200	17,126	17,051	16,977	208,637
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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
<b>Depreciation</b>												
Depreciation (line 1)	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
Plant Balance (line 8)	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
Monthly Depr Rate	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Annual Depr Rate	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%	4.81%

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

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
<b>Return on Rate Base</b>												
Return (line 2)	8,756	8,708	8,659	8,610	8,562	8,513	8,465	8,416	8,368	8,319	8,270	8,222
Wtd Avg Rate Base (line 14)	1,195,373	1,188,743	1,182,114	1,175,484	1,168,855	1,162,225	1,155,596	1,148,966	1,142,337	1,135,708	1,129,078	1,122,449
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.

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Total
<b>Income Taxes</b>													
State	833	828	822	817	812	807	801	796	791	786	781	775	9,649
Federal	1,578	1,557	1,536	1,516	1,495	1,474	1,453	1,433	1,412	1,391	1,371	1,350	17,566
Deferred	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	19,301
Total	4,019	3,993	3,967	3,941	3,915	3,889	3,863	3,837	3,811	3,786	3,760	3,734	46,516

**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

(Whole \$)

	January 2007		February 2007		March 2007		April 2007		May 2007	
	Recorded		Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
<b>REVENUE REQUIREMENT SUMMARY</b>										
ERAM Revenue	0	17,796	0	17,722	0	17,647	0	17,573	0	17,498
Other Revenue	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	17,796	0	17,722	0	17,647	0	17,573	0	17,498
<b>Operating Expenses</b>										
Fuel Expense	0	0	0	0	0	0	0	0	0	0
O&M Expense	0	0	0	0	0	0	0	0	0	0
A&G Expense	0	0	0	0	0	0	0	0	0	0
Franchise Fees	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0
Expense Adjustments	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Depreciation	X	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
<b>Taxes Other Than Income</b>										
Super Fund Tax	0	0	0	0	0	0	0	0	0	0
Property Tax	0	0	0	0	0	0	0	0	0	0
Payroll Tax	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0	0	0	0
<b>Income Taxes</b>										
State	(740)	833	(739)	828	(738)	822	(736)	817	(735)	812
Federal	(3,042)	3,186	(3,037)	3,166	(3,032)	3,145	(3,026)	3,124	(3,021)	3,103
Total Income Taxes	(3,783)	4,019	(3,776)	3,993	(3,769)	3,967	(3,763)	3,941	(3,756)	3,915
Total Expenses	1,238	9,040	1,245	9,014	1,252	8,988	1,258	8,962	1,265	8,936
Operating Income	(1,238)	8,756	(1,245)	8,708	(1,252)	8,659	(1,258)	8,610	(1,265)	8,562
Rate Base	X	1,195,373	1,195,373	1,188,743	1,188,743	1,182,114	1,182,114	1,175,484	1,175,484	1,168,855
Rate of Return	-1.24	8.79	-1.26	8.79	-1.27	8.79	-1.28	8.79	-1.30	8.79
Income Requirement @ Authorized RoR	8,756	8,756	8,708	8,708	8,659	8,659	8,610	8,610	8,562	8,562
Income Deficiency	9,994	0	9,953	0	9,911	0	9,869	0	9,827	0
Revenue Deficiency	17,796	0	17,722	0	17,647	0	17,573	0	17,498	0
<b>STATE TAX COMPUTATION</b>										
Book Depreciation		5,021		5,021		5,021		5,021		5,021
State Taxes		(740)		(739)		(738)		(736)		(735)
Federal Taxes		(3,042)		(3,037)		(3,032)		(3,026)		(3,021)
Operating Income		1,238		1,245		1,252		1,258		1,265
Income Requirement		8,756		8,708		8,659		8,610		8,562
Income Deficiency		9,994		9,953		9,911		9,869		9,827
Total Revenue Gross Up	0	17,796	0	17,722	0	17,647	0	17,573	0	17,498

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

(Whole \$)

	January 2007		February 2007		March 2007		April 2007		May 2007	
	Recorded		Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0	0	0	0
Interest Expense	2,759	2,759	2,744	2,744	2,729	2,729	2,713	2,713	2,698	2,698
Adjustments	0	0	0	0	0	0	0	0	0	0
Depreciation	X 5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615
Total Deductions	8,374	8,374	8,359	8,359	8,344	8,344	8,328	8,328	8,313	8,313
State Taxable Income	(8,374)	9,422	(8,359)	9,363	(8,344)	9,304	(8,328)	9,244	(8,313)	9,185
Current State Tax	(740)	833	(739)	828	(738)	822	(736)	817	(735)	812
Tax Adjustments	0	0	0	0	0	0	0	0	0	0
Total State Tax	(740)	833	(739)	828	(738)	822	(736)	817	(735)	812
<b>FEDERAL TAX COMPUTATION</b>										
Book Depreciation		5,021		5,021		5,021		5,021		5,021
State Taxes		(740)		(739)		(738)		(736)		(735)
Federal Taxes		(3,042)		(3,037)		(3,032)		(3,026)		(3,021)
Operating Income		1,238		1,245		1,252		1,258		1,265
Income Requirement		8,756		8,708		8,659		8,610		8,562
Income Deficiency		9,994		9,953		9,911		9,869		9,827
Total Revenue Gross Up	0	17,796	0	17,722	0	17,647	0	17,573	0	17,498
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0	0	0	0
Interest Expense	2,759	2,759	2,744	2,744	2,729	2,729	2,713	2,713	2,698	2,698
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	X 9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617
State Income Tax (Prior Year)	912	912	912	912	912	912	912	912	912	912
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	13,288	13,288	13,273	13,273	13,258	13,258	13,242	13,242	13,227	13,227
Federal Taxable Income	(13,288)	4,508	(13,273)	4,449	(13,258)	4,390	(13,242)	4,330	(13,227)	4,271
Current Federal Tax	(4,651)	1,578	(4,646)	1,557	(4,640)	1,536	(4,635)	1,516	(4,629)	1,495
Tax Adjustments	X 1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608
Total Federal Tax	(3,042)	3,186	(3,037)	3,166	(3,032)	3,145	(3,026)	3,124	(3,021)	3,103
<b>Reconciliation</b>										
Revenue Deficiency	0	(17,796)	0	(17,722)	0	(17,647)	0	(17,573)	0	(17,498)
Book Depreciation	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
State Tax Prior Year	912	912	912	912	912	912	912	912	912	912
Interest Expense	2,759	2,759	2,744	2,744	2,729	2,729	2,713	2,713	2,698	2,698
Total	8,693	(9,104)	8,677	(9,044)	8,662	(8,985)	8,647	(8,926)	8,632	(8,867)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	3,042	(3,186)	3,037	(3,166)	3,032	(3,145)	3,026	(3,124)	3,021	(3,103)

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



(Whole \$)

June 2007		July 2007		August 2007		September 2007		October 2007		November 2007	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	17,424	0	17,349	0	17,275	0	17,200	0	17,126	0	17,051
0	0	0	0	0	0	0	0	0	0	0	0
0	17,424	0	17,349	0	17,275	0	17,200	0	17,126	0	17,051
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
(734)	807	(732)	801	(731)	796	(729)	791	(728)	786	(727)	781
(3,016)	3,083	(3,010)	3,062	(3,005)	3,041	(3,000)	3,020	(2,994)	3,000	(2,989)	2,979
(3,749)	3,889	(3,743)	3,863	(3,736)	3,837	(3,729)	3,811	(3,722)	3,786	(3,716)	3,760
1,272	8,910	1,279	8,884	1,285	8,858	1,292	8,833	1,299	8,807	1,305	8,781
(1,272)	8,513	(1,279)	8,465	(1,285)	8,416	(1,292)	8,368	(1,299)	8,319	(1,305)	8,270
1,162,225	1,162,225	1,155,596	1,155,596	1,148,966	1,148,966	1,142,337	1,142,337	1,135,708	1,135,708	1,129,078	1,129,078
-1.31	8.79	-1.33	8.79	-1.34	8.79	-1.36	8.79	-1.37	8.79	-1.39	8.79
8,513	8,513	8,465	8,465	8,416	8,416	8,368	8,368	8,319	8,319	8,270	8,270
9,785	0	9,743	0	9,701	0	9,660	0	9,618	0	9,576	0
17,424	0	17,349	0	17,275	0	17,200	0	17,126	0	17,051	0
5,021		5,021		5,021		5,021		5,021		5,021	
(734)		(732)		(731)		(729)		(728)		(727)	
(3,016)		(3,010)		(3,005)		(3,000)		(2,994)		(2,989)	
1,272		1,279		1,285		1,292		1,299		1,305	
8,513		8,465		8,416		8,368		8,319		8,270	
9,785		9,743		9,701		9,660		9,618		9,576	
0	17,424	0	17,349	0	17,275	0	17,200	0	17,126	0	17,051

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

(Whole \$)

June 2007		July 2007		August 2007		September 2007		October 2007		November 2007	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	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
2,683	2,683	2,668	2,668	2,652	2,652	2,637	2,637	2,622	2,622	2,606	2,606
0	0	0	0	0	0	0	0	0	0	0	0
5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615	5,615
8,298	8,298	8,283	8,283	8,267	8,267	8,252	8,252	8,237	8,237	8,221	8,221
(8,298)	9,126	(8,283)	9,067	(8,267)	9,007	(8,252)	8,948	(8,237)	8,889	(8,221)	8,830
(734)	807	(732)	801	(731)	796	(729)	791	(728)	786	(727)	781
0	0	0	0	0	0	0	0	0	0	0	0
(734)	807	(732)	801	(731)	796	(729)	791	(728)	786	(727)	781
	5,021		5,021		5,021		5,021		5,021		5,021
	(734)		(732)		(731)		(729)		(728)		(727)
	(3,016)		(3,010)		(3,005)		(3,000)		(2,994)		(2,989)
	1,272		1,279		1,285		1,292		1,299		1,305
	8,513		8,465		8,416		8,368		8,319		8,270
	9,785		9,743		9,701		9,660		9,618		9,576
0	17,424	0	17,349	0	17,275	0	17,200	0	17,126	0	17,051
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
2,683	2,683	2,668	2,668	2,652	2,652	2,637	2,637	2,622	2,622	2,606	2,606
0	0	0	0	0	0	0	0	0	0	0	0
9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617	9,617
912	912	912	912	912	912	912	912	912	912	912	912
0	0	0	0	0	0	0	0	0	0	0	0
13,212	13,212	13,196	13,196	13,181	13,181	13,166	13,166	13,150	13,150	13,135	13,135
(13,212)	4,212	(13,196)	4,153	(13,181)	4,094	(13,166)	4,034	(13,150)	3,975	(13,135)	3,916
(4,624)	1,474	(4,619)	1,453	(4,613)	1,433	(4,608)	1,412	(4,603)	1,391	(4,597)	1,371
1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608	1,608
(3,016)	3,083	(3,010)	3,062	(3,005)	3,041	(3,000)	3,020	(2,994)	3,000	(2,989)	2,979
0	(17,424)	0	(17,349)	0	(17,275)	0	(17,200)	0	(17,126)	0	(17,051)
5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021	5,021
912	912	912	912	912	912	912	912	912	912	912	912
2,683	2,683	2,668	2,668	2,652	2,652	2,637	2,637	2,622	2,622	2,606	2,606
8,616	(8,807)	8,601	(8,748)	8,586	(8,689)	8,570	(8,630)	8,555	(8,571)	8,540	(8,511)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
3,016	(3,083)	3,010	(3,062)	3,005	(3,041)	3,000	(3,020)	2,994	(3,000)	2,989	(2,979)

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

(Whole \$)

December 2007		Total Year 2007	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,977	0	208,637
0	0	0	0
0	16,977 A1	0	208,637
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,021	5,021 A1	60,253	60,253
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(725)	775	(8,794)	9,649
(2,984)	2,958	(36,156)	36,867
(3,709)	3,734 A1	(44,950)	46,516
1,312	8,755	15,303	106,769
(1,312)	8,222 A1	(15,303)	101,868
1,122,449	1,122,449	1,158,911	1,158,911
-1.40	8.79	-15.85	8.79
8,222	8,222	101,868	101,868
9,534	0	117,171	0
16,977	0	208,637	0
5,021		60,253	
(725)		(8,794)	
(2,984)		(36,156)	
1,312		15,303	
8,222		101,868	
9,534		117,171	
0	16,977	0	208,637

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

(Whole \$)

December 2007		Total Year 2007	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
0	0	0	0
2,591	2,591	32,102	32,102
0	0	0	0
5,615	5,615	67,381	67,381
8,206	8,206	99,482	99,482
(8,206)	8,771	(99,482)	109,155
(725)	775	(8,794)	9,649
0	0	0	0
(725)	775 A2	(8,794)	9,649 A2
	5,021		60,253
	(725)		(8,794)
	(2,984)		(36,156)
	1,312		15,303
	8,222		101,868
	9,534		117,171
0	16,977	0	208,637
0	0	0	0
0	0	0	0
2,591	2,591	32,102	32,102
0	0	0	0
9,617	9,617	115,398	115,398
912	912	10,948	10,948
0	0	0	0
13,120	13,120	158,448	158,448
(13,120)	3,857	(158,448)	50,189
(4,592)	1,350 A2	(55,457)	17,566 A2
1,608	1,608 A2	19,301	19,301 A2
(2,984)	2,958	(36,156)	36,867
0	(16,977)	0	(208,637)
5,021	5,021	60,253	60,253
912	912	10,948	10,948
2,591	2,591	32,102	32,102
8,524	(8,452)	103,303	(105,335)
35%	35%	35%	35%
2,984	(2,958)	36,156	(36,867)

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

Pacific Gas and Electric Company  
 2006 AMI Pre-Deployment  
 Capital-Related Revenue Requirements (RRQ)

(dollars)

01/5/2007

<b>Capital-Related RRQ</b>	<b>Jan-06</b>	<b>Feb-06</b>	<b>Mar-06</b>	<b>Apr-06</b>	<b>May-06</b>	<b>Jun-06</b>	<b>Jul-06</b>	<b>Aug-06</b>	<b>Sep-06</b>	<b>Oct-06</b>	<b>Nov-06</b>	<b>Dec-06</b>	<b>Annual</b>
1 Depreciation	50	713	2,498	3,802	4,077	4,541	4,942	5,218	6,313	6,131	5,051	5,036	48,371
2 Return on Rate Base	357	1,517	4,675	6,973	7,424	8,209	8,874	9,319	11,217	10,846	8,884	8,823	87,118
3 Income Taxes	190	794	2,505	3,908	4,154	4,547	4,937	5,133	5,827	6,389	5,170	5,417	48,971
4 Property Taxes	25	173	532	793	844	934	1,010	1,061	1,278	1,236	1,013	1,006	9,905
5 <b>Total</b>	<b>622</b>	<b>3,196</b>	<b>10,210</b>	<b>15,476</b>	<b>16,499</b>	<b>18,231</b>	<b>19,763</b>	<b>20,731</b>	<b>24,634</b>	<b>24,602</b>	<b>20,118</b>	<b>20,282</b>	<b>194,365</b>
6 Capital Expenditures (SAP)	24,185	293,633	572,574	62,162	69,649	154,014	38,299	94,547	438,407	(525,591)	0	(7,159)	1,214,720
7 Plant Balance	61,395	355,028	927,602	989,764	1,059,413	1,213,427	1,251,726	1,346,273	1,784,680	1,259,089	1,259,089	1,251,930	
8 Plant Balance (Weighted Avg)	49,303	208,212	641,315	958,683	1,024,589	1,136,420	1,232,577	1,299,000	1,565,477	1,521,885	1,259,089	1,255,510	
9 Depreciation Reserve	135	848	3,346	7,148	11,225	15,766	20,707	25,926	32,238	38,369	43,420	48,456	
10 Rate Base (Weighted Avg):													
11 Plant	49,303	208,212	641,315	958,683	1,024,589	1,136,420	1,232,577	1,299,000	1,565,477	1,521,885	1,259,089	1,255,510	
12 Depreciation Reserve	110	491	2,097	5,247	9,186	13,495	18,236	23,317	29,082	35,304	40,895	45,938	
13 Deferred Taxes	468	603	1,044	1,507	1,829	2,291	2,851	3,512	5,059	5,871	5,372	5,002	
14 <b>Total</b>	<b>48,725</b>	<b>207,117</b>	<b>638,174</b>	<b>951,929</b>	<b>1,013,573</b>	<b>1,120,633</b>	<b>1,211,490</b>	<b>1,272,171</b>	<b>1,531,336</b>	<b>1,480,709</b>	<b>1,212,822</b>	<b>1,204,570</b>	

Tie Model RRQ

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

	597	3,024	9,678	14,683	15,655	17,297	18,753	19,670	23,357	23,366	19,105	19,276	184,460
check	597	3,024	9,678	14,683	15,655	17,297	18,753	19,670	23,357	23,366	19,105	19,276	184,460

**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
<b>Depreciation</b>												
Depreciation (line 1)	50	713	2,498	3,802	4,077	4,541	4,942	5,218	6,313	6,131	5,051	5,036
Plant Balance (line 8)	49,303	208,212	641,315	958,683	1,024,589	1,136,420	1,232,577	1,299,000	1,565,477	1,521,885	1,259,089	1,255,510
Monthly Depr Rate	0.10%	0.34%	0.39%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%	0.40%
Annual Depr Rate	1.23%	4.11%	4.67%	4.76%	4.77%	4.80%	4.81%	4.82%	4.84%	4.83%	4.81%	4.81%

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.

<b>Return on Rate Base</b>												
Return (line 2)	357	1,517	4,675	6,973	7,424	8,209	8,874	9,319	11,217	10,846	8,884	8,823
Wtd Avg Rate Base (line 14)	48,725	207,117	638,174	951,929	1,013,573	1,120,633	1,211,490	1,272,171	1,531,336	1,480,709	1,212,822	1,204,570
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.

<b>Income Taxes</b>												
State	38	152	508	869	920	988	1,082	1,103	1,099	1,553	1,231	1,406
Federal	134	389	1,367	2,745	2,883	2,986	3,310	3,252	2,414	5,524	4,249	4,441
Deferred	18	253	630	295	351	573	545	779	2,314	(688)	(310)	(430)
Total	190	794	2,505	3,908	4,154	4,547	4,937	5,133	5,827	6,389	5,170	5,417

**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
1						
2	2011 Budget/2012 Actual Comparison					
3	2011 Budget	2011 Actual	2012 Budget	2012 Actual		
4						
5						
6						
7	REVENUE					
8	Taxes					
9	Fees					
10	Interest					
11	Miscellaneous					
12	Capital Gains					
13	Dividends					
14	Gifts					
15	Grants					
16	Special Events					
17	Miscellaneous					
18	Total Revenue					
19						
20	EXPENSES					
21	Salaries					
22	Benefits					
23	Pensions					
24	Retirees					
25	Contractors					
26	Supplies					
27	Travel					
28	Printing					
29	Utilities					
30	Repairs					
31	Debt Service					
32	Capital Expenditures					
33	Miscellaneous					
34	Total Expenses					
35						
36	Net Revenue					
37						
38						
39						
40						
41	Operating Income					
42						
43	Income Before Federal Income Tax					
44						
45	Federal Income Tax					
46						
47	State Income Tax					
48						
49						
50	Net Income					
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4	5	6	7	8	9	10
5	6	7	8	9	10	11
6	7	8	9	10	11	12
133	STATE TAX (STATE/LOCAL)					
134	State Income					1,324
135						
136	State Income					
137	State Income					
138	State Income					
139	State Income					
140	State Income					
141	State Income					
142	State Income					
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172	State Income					
173	State Income					
174	State Income					



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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											4	81	85
2	Return on Rate Base											6	141	147
3	Income Taxes											0	(76)	(76)
4	Property Taxes											1	16	17
5	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>162</b>	<b>173</b>
6	Capital Expenditures (SAP)											1,755	35,455	37,210
7	Plant Balance											1,755	37,210	
8	Plant Balance (Weighted Avg)											878	19,483	
9	Depreciation Reserve											4	85	
10	Rate Base (Weighted Avg):													
11	Plant											878	19,483	
12	Depreciation Reserve										0	2	44	
13	Deferred Taxes										0	5	234	
14	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>871</b>	<b>19,204</b>	
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	10	146	156

**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
<b>Depreciation</b>												
Depreciation (line 1)	0	0	0	0	0	0	0	0	0	0	4	81
Plant Balance (line 8)	0	0	0	0	0	0	0	0	0	0	878	19,483
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.42%	0.42%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%	5.00%

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.

<b>Return on Rate Base</b>												
Return (line 2)	0	0	0	0	0	0	0	0	0	0	6	141
Wtd Avg Rate Base (line 14)	0	0	0	0	0	0	0	0	0	0	871	19,204
Monthly Return	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%		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.

<b>Income Taxes</b>												
State											(2)	(83)
Federal											(9)	(441)
Deferred											10	448
Total	0	0	0	0	0	0	0	0	0	0	0	(76)

**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												
<b>Factors</b>												
Property Taxes	0.00998											
Interest is 2.78%; Decision D.04-12-047												



	A	B	C	D	E	F	G
1	2017 Projections - Revenue Requirements						
2	<b>Capital related</b>	January 2017				January 2017	
3		Proposed				Proposed	
4		Proposed	Proposed	Proposed	Proposed	Proposed	
5	<b>REVENUE REQUIREMENT SUMMARY</b>						
6	Public Utilities	0	0	0	0	0	0
7	Other Utilities	0	0	0	0	0	0
8	Water Revenue	0	0	0	0	0	0
9							
10							
11	Operating Expenses						
12	Plant Expense	0	0	0	0	0	0
13	GAAP Expense	0	0	0	0	0	0
14	GAAP Expense	0	0	0	0	0	0
15	Financial Cost	0	0	0	0	0	0
16	Contingency Reserve	0	0	0	0	0	0
17	Expense Adjustments	0	0	0	0	0	0
18	Total Operating Expenses	0	0	0	0	0	0
19							
20	Resurrection	0	0	0	0	0	0
21							
22	Taxes Other Than Income	0	0	0	0	0	0
23	State Fund Tax	0	0	0	0	0	0
24	Property Tax	0	0	0	0	0	0
25	Charter Tax	0	0	0	0	0	0
26	Other	0	0	0	0	0	0
27	Total Other Taxes	0	0	0	0	0	0
28							
29	Income Taxes	0	0	0	0	0	0
30	State	0	0	0	0	0	0
31	Federal	0	0	0	0	0	0
32	Total Income Taxes	0	0	0	0	0	0
33							
34	Total Expenses	0	0	0	0	0	0
35							
36	Operating Income	0	0	0	0	0	0
37							
38	Net Base	0	0	0	0	0	0
39							
40	Rate of Return	0.00	0.00	0.00	0.00	0.00	0.00
41							
42	Income Requirement - @ Summed Total	0	0	0	0	0	0
43							
44	Income Requirement	0	0	0	0	0	0
45							
46	Reserve Contingency	0	0	0	0	0	0
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	A	B	C	D	E	F	G
1	2017 Projections - Revenue Requirements						
2	<b>Capital related</b>	January 2017				January 2017	
3		Projections				Projections	
4			Proposed	Proposed			Proposed
54	STATE TAX COMPUTATION						
55	State Income	0	0	0	0	0	0
56							
57	Net	0	0	0	0	0	0
58	State Operating Expenses	0	0	0	0	0	0
59	State Other Taxes	0	0	0	0	0	0
60	Personal Expenses	0	0	0	0	0	0
61	Adjustments	0	0	0	0	0	0
62	State Subsidies	0	0	0	0	0	0
63	State Deductions	0	0	0	0	0	0
64							
65	State Taxable Income	0	0	0	0	0	0
66							
67	Income State Tax	0	0	0	0	0	0
68							
69	Net Subsidies	0	0	0	0	0	0
70							
71	Final State Tax	0	0	0	0	0	0
72							
73							
74							
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76							
77							
78	FEDERAL TAX COMPUTATION						
79	State Income	0	0	0	0	0	0
80							
81	Net	0	0	0	0	0	0
82	State Operating Expenses	0	0	0	0	0	0
83	State Other Taxes	0	0	0	0	0	0
84	Personal Expenses	0	0	0	0	0	0
85	Adjustments	0	0	0	0	0	0
86	Federal Subsidies	0	0	0	0	0	0
87	Federal Deductions	0	0	0	0	0	0
88	Federal Taxable Income	0	0	0	0	0	0
89	Federal Income Tax	0	0	0	0	0	0
90							
91	State Taxable Income	0	0	0	0	0	0
92							
93	Income Federal Tax	0	0	0	0	0	0
94							
95	Federal Net	0	0	0	0	0	0
96							
97	Final Federal Tax	0	0	0	0	0	0

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2		March 2005			April 2005	
3		Maximum			Maximum	
4		Forecast	Forecast		Forecast	Forecast
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16		0	0		0	0
17		0	0		0	0
18		0	0		0	0
19						
20		0	0		0	0
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22		0	0		0	0
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25		0	0		0	0
26		0	0		0	0
27		0	0		0	0
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30		0	0		0	0
31		0	0		0	0
32		0	0		0	0
33		0	0		0	0
34		0	0		0	0
35		0	0		0	0
36		0	0		0	0
37		0	0		0	0
38		0	0		0	0
39						
40		0.00	0.00		0.00	0.00
41						
42		0	0		0	0
43		0	0		0	0
44		0	0		0	0
45		0	0		0	0
46		0	0		0	0
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	H	I	J	K	L	M
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2		March 2005			April 2005	
3		March			March	
4		Present	Present		Present	Present
54		0	0		0	0
55		0	0		0	0
56		0	0		0	0
57		0	0		0	0
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		0	0		0	0
65		0	0		0	0
66		0	0		0	0
67		0	0		0	0
68		0	0		0	0
69		0	0		0	0
70		0	0		0	0
71		0	0		0	0
72		0	0		0	0
73						
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75						
76						
77						
78		0	0		0	0
79		0	0		0	0
80						
81		0	0		0	0
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		0	0		0	0
91		0	0		0	0
92		0	0		0	0
93		0	0		0	0
94		0	0		0	0
95		0	0		0	0
96		0	0		0	0
97		0	0		0	0

	N	O	P	D	R	S
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2		10/1/2005				
3		10/1/2005				
4		10/1/2005				
5		10/1/2005				
6		10/1/2005				
7		10/1/2005				
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26		10/1/2005				
27		10/1/2005				
28		10/1/2005				
29		10/1/2005				
30		10/1/2005				
31		10/1/2005				
32		10/1/2005				
33		10/1/2005				
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53		10/1/2005				

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	T	U	V	W	X	Y
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2		July 2005			August 2005	
3		Maximum			Maximum	
4		Present	Present		Present	Present
5						
6		0	0	0	0	0
7		0	0	0	0	0
8		0	0	0	0	0
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12		0	0	0	0	0
13		0	0	0	0	0
14		0	0	0	0	0
15		0	0	0	0	0
16		0	0	0	0	0
17		0	0	0	0	0
18		0	0	0	0	0
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20		0	0	0	0	0
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23		0	0	0	0	0
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25		0	0	0	0	0
26		0	0	0	0	0
27		0	0	0	0	0
28						
29		0	0	0	0	0
30		0	0	0	0	0
31		0	0	0	0	0
32		0	0	0	0	0
33		0	0	0	0	0
34		0	0	0	0	0
35		0	0	0	0	0
36		0	0	0	0	0
37						
38		0	0	0	0	0
39						
40		0.00	0.00	0.00	0.00	0.00
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42		0	0	0	0	0
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7	AA	AR	AC	AO	AE
1					
2	September 2004			October 2004	
3	Actuals			Actuals	
4	Actuals	Forecast	Actuals	Forecast	
5					
6	0	0	0	0	0
7	0	0	0	0	0
8	0	0	0	0	0
9					
10					
11					
12	0	0	0	0	0
13	0	0	0	0	0
14	0	0	0	0	0
15	0	0	0	0	0
16	0	0	0	0	0
17	0	0	0	0	0
18	0	0	0	0	0
19					
20	0	0	0	0	0
21					
22	0	0	0	0	0
23	0	0	0	0	0
24	0	0	0	0	0
25	0	0	0	0	0
26	0	0	0	0	0
27	0	0	0	0	0
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30	0	0	0	0	0
31	0	0	0	0	0
32	0	0	0	0	0
33					
34	0	0	0	0	0
35	0	0	0	0	0
36	0	0	0	0	0
37					
38	0	0	0	0	0
39					
40	0.00	0.00	0.00	0.00	0.00
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42	0	0	0	0	0
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44	0	0	0	0	0
45					
46	0	0	0	0	0
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7	AA	AR	AC	AO	AE
1					
2	September 2004			October 2004	
3					
4		Planned		Actual	
54		Planned	Planned	Planned	Planned
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	AM	AN
1		
2	Total Year 2006	
3	Allocation	
4	Balance	Expense
5		
6		150
7		150
8		150
9		
10		
11		
12		0
13		0
14		0
15		0
16		0
17		0
18		0
19		0
20		35
21		35
22		0
23		0
24		0
25		0
26		0
27		0
28		0
29		
30		0.4
31		0.4
32		7.5
33		7.5
34		0
35		0
36		1.0
37		1.0
38		1.875
39		1.875
40		0.75
41		0.75
42		1.0
43		1.0
44		0
45		0
46		1.0
47		0
48		
49		
50		
51		
52		
53		

	AM	AN
1		
2	Total Year 2006	
3	Provision	
4	Interest	Expense
5A		
5B	0	150
5C		
5D	0	0
5E	0	0
5F	40	40
5G	0	0
5H	1,000	1,000
5I	1,111	1,111
5J		
5K	21,111	204
5L		
5M	200	204
5N		
5O	0	0
5P		
5Q	100	204
5R		
5S		
5T		
5U		
5V		
5W		
5X		
5Y		
5Z		
6A		
6B		
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8A		
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8Y		
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9A		
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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	5,176	5,176	5,176
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	(751)	0	(750)	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	1,115,895	1,115,895	1,109,418
Rate of Return	0.00	0.00	0.00	0.00
Income Requirement @ Authorized RoR	8,137	8,137	8,090	8,090
Income Deficiency	0	0	0	0
Revenue Deficiency	0	0	0	0

REVENUE REQUIREMENTS

	January 1999		February 1999	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
<b>STATE TAX COMPUTATION</b>				
Total Revenue	0	0	0	0
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,050	3,050	3,032	3,032
Adjustments	0	0	0	0
Depreciation	X 5,447	5,447	5,447	5,447
Total Deductions	8,497	8,497	8,479	8,479
State Taxable Income	(8,497)	0	(8,479)	0
Current State Tax	(751)	0	(750)	0
Tax Adjustments	0	0	0	0
Total State Tax	(751)	0	(750)	0
<b>FEDERAL TAX COMPUTATION</b>				
Total Revenue	0	0	0	0
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	3,050	3,050	3,032	3,032
Adjustments	0	0	0	0
Federal Depreciation	X 8,894	8,894	8,894	8,894
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 1,301	1,301	1,301	1,301
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
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(748)	0	(746)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,102,941	1,102,941	1,096,463	1,096,463
0.00	0.00	0.00	0.00
8,042	8,042	7,995	7,995
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
3,015	3,015	2,997	2,997
0	0	0	0
5,447	5,447	5,447	5,447
8,462	8,462	8,444	8,444
(8,462)	0	(8,444)	0
(748)	0	(746)	0
0	0	0	0
(748)	0	(746)	0
0	0	0	0
0	0	0	0
0	0	0	0
3,015	3,015	2,997	2,997
0	0	0	0
8,894	8,894	8,894	8,894
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,301	1,301	1,301	1,301
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
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(745)	0	(743)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,089,986	1,089,986	1,083,509	1,083,509
0.00	0.00	0.00	0.00
7,948	7,948	7,901	7,901
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
2,979	2,979	2,962	2,962
0	0	0	0
5,447	5,447	5,447	5,447
8,426	8,426	8,409	8,409
(8,426)	0	(8,409)	0
(745)	0	(743)	0
0	0	0	0
(745)	0	(743)	0
0	0	0	0
0	0	0	0
0	0	0	0
2,979	2,979	2,962	2,962
0	0	0	0
8,894	8,894	8,894	8,894
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,301	1,301	1,301	1,301
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
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(742)	0	(740)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,077,032	1,077,032	1,070,554	1,070,554
0.00	0.00	0.00	0.00
7,853	7,853	7,806	7,806
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
2,944	2,944	2,926	2,926
0	0	0	0
5,447	5,447	5,447	5,447
8,391	8,391	8,373	8,373
(8,391)	0	(8,373)	0
(742)	0	(740)	0
0	0	0	0
(742)	0	(740)	0
0	0	0	0
0	0	0	0
0	0	0	0
2,944	2,944	2,926	2,926
0	0	0	0
8,894	8,894	8,894	8,894
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,301	1,301	1,301	1,301
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
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(739)	0	(737)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,064,077	1,064,077	1,057,600	1,057,600
0.00	0.00	0.00	0.00
7,759	7,759	7,712	7,712
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
2,908	2,908	2,891	2,891
0	0	0	0
5,447	5,447	5,447	5,447
8,356	8,356	8,338	8,338
(8,356)	0	(8,338)	0
(739)	0	(737)	0
0	0	0	0
(739)	0	(737)	0
0	0	0	0
0	0	0	0
0	0	0	0
2,908	2,908	2,891	2,891
0	0	0	0
8,894	8,894	8,894	8,894
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,301	1,301	1,301	1,301
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
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(735)	0	(734)	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,051,123	1,051,123	1,044,645	1,044,645
0.00	0.00	0.00	0.00
7,664	7,664	7,617	7,617
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
2,873	2,873	2,855	2,855
0	0	0	0
5,447	5,447	5,447	5,447
8,320	8,320	8,302	8,302
(8,320)	0	(8,302)	0
(735)	0	(734)	0
0	0	0	0
(735)	0	(734)	0
0	0	0	0
0	0	0	0
0	0	0	0
2,873	2,873	2,855	2,855
0	0	0	0
8,894	8,894	8,894	8,894
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
1,301	1,301	1,301	1,301
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
62,113	62,113
0	0
0	0
0	0
0	0
0	0
(8,911)	0
0	0
0	0
0	0
0	0
1,080,270	1,080,270
0.00	0.00
94,524	94,524
0	0
0	0

Total Year 1999

Recorded	
Present	Proposed
0	0
0	0
0	0
35,433	35,433
0	0
65,365	65,365
100,798	100,798
(100,798)	0
(8,911)	0
0	0
(8,911)	0
0	0
0	0
0	0
35,433	35,433
0	0
106,724	106,724
0	0
0	0
0	0
0	0
0	0
0	0
15,614	15,614
0	0

REVENUE REQUIREMENTS

	January 2000		February 2000	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	16,911	0	16,844
Other Revenue	0	0	0	0
Total Revenue	0	16,911	0	16,844
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	5,176	5,176	5,176
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	(705)	790	(703)	786
Federal	(2,545)	3,374	(2,539)	3,356
Total Income Taxes	(3,250)	4,164	(3,243)	4,142
Total Expenses	1,926	9,340	1,934	9,318
Operating Income	(1,926)	7,571	(1,934)	7,526
Rate Base	X	1,038,323	1,032,155	1,032,155
Rate of Return	-2.23	8.75	-2.25	8.75
Income Requirement @ Authorized RoR	7,571	7,571	7,526	7,526
Income Deficiency	9,497	0	9,460	0
Revenue Deficiency	16,911	0	16,844	0

REVENUE REQUIREMENTS

	January 2000		February 2000	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
<b>STATE TAX COMPUTATION</b>				
Total Revenue	0	16,911	0	16,844
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	2,838	2,838	2,821	2,821
Adjustments	0	0	0	0
Depreciation	X 5,136	5,136	5,136	5,136
Total Deductions	7,974	7,974	7,957	7,957
State Taxable Income	(7,974)	8,937	(7,957)	8,887
Current State Tax	(705)	790	(703)	786
Tax Adjustments	0	0	0	0
Total State Tax	(705)	790	(703)	786
<b>FEDERAL TAX COMPUTATION</b>				
Total Revenue	0	16,911	0	16,844
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	2,838	2,838	2,821	2,821
Adjustments	0	0	0	0
Federal Depreciation	X 8,009	8,009	8,009	8,009
State Income Tax	(743)	(743)	(743)	(743)
Preferred Div Credit	0	0	0	0
Total Deductions	10,105	10,105	10,088	10,088
Federal Taxable Income	(10,105)	6,806	(10,088)	6,756
Current Federal Tax	(3,537)	2,382	(3,531)	2,365
Tax Adjustments	X 992	992	992	992
Total Federal Tax	(2,545)	3,374	(2,539)	3,356

March 2000		April 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	17,294	0	17,224
0	0	0	0
0	17,294	0	17,224
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(707)	822	(706)	817
(2,554)	3,499	(2,548)	3,480
(3,261)	4,320	(3,254)	4,297
1,915	9,496	1,922	9,473
(1,915)	7,798	(1,922)	7,751
1,025,987	1,025,987	1,019,820	1,019,820
-2.24	9.12	-2.26	9.12
7,798	7,798	7,751	7,751
9,712	0	9,673	0
17,294	0	17,224	0

March 2000		April 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	17,294	0	17,224
0	0	0	0
0	0	0	0
2,864	2,864	2,847	2,847
0	0	0	0
5,136	5,136	5,136	5,136
8,000	8,000	7,983	7,983
(8,000)	9,294	(7,983)	9,241
(707)	822	(706)	817
0	0	0	0
(707)	822	(706)	817
0	17,294	0	17,224
0	0	0	0
0	0	0	0
2,864	2,864	2,847	2,847
0	0	0	0
8,009	8,009	8,009	8,009
(743)	(743)	(743)	(743)
0	0	0	0
10,131	10,131	10,114	10,114
(10,131)	7,163	(10,114)	7,110
(3,546)	2,507	(3,540)	2,488
992	992	992	992
(2,554)	3,499	(2,548)	3,480



May 2000		June 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	17,154	0	17,084
0	0	0	0
0	17,154	0	17,084
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(704)	812	(703)	808
(2,542)	3,462	(2,536)	3,443
(3,246)	4,274	(3,239)	4,251
1,930	9,450	1,937	9,427
(1,930)	7,704	(1,937)	7,657
1,013,652	1,013,652	1,007,484	1,007,484
-2.28	9.12	-2.31	9.12
7,704	7,704	7,657	7,657
9,634	0	9,594	0
17,154	0	17,084	0

May 2000		June 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	17,154	0	17,084
0	0	0	0
0	0	0	0
2,830	2,830	2,813	2,813
0	0	0	0
5,136	5,136	5,136	5,136
7,965	7,965	7,948	7,948
(7,965)	9,188	(7,948)	9,135
(704)	812	(703)	808
0	0	0	0
(704)	812	(703)	808
0	17,154	0	17,084
0	0	0	0
0	0	0	0
2,830	2,830	2,813	2,813
0	0	0	0
8,009	8,009	8,009	8,009
(743)	(743)	(743)	(743)
0	0	0	0
10,097	10,097	10,079	10,079
(10,097)	7,057	(10,079)	7,004
(3,534)	2,470	(3,528)	2,452
992	992	992	992
(2,542)	3,462	(2,536)	3,443

July 2000		August 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	17,014	0	16,944
0	0	0	0
0	17,014	0	16,944
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(701)	803	(700)	798
(2,530)	3,425	(2,524)	3,406
(3,231)	4,228	(3,224)	4,204
1,945	9,404	1,952	9,381
(1,945)	7,610	(1,952)	7,563
1,001,317	1,001,317	995,149	995,149
-2.33	9.12	-2.35	9.12
7,610	7,610	7,563	7,563
9,555	0	9,516	0
17,014	0	16,944	0

July 2000		August 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	17,014	0	16,944
0	0	0	0
0	0	0	0
2,795	2,795	2,778	2,778
0	0	0	0
5,136	5,136	5,136	5,136
7,931	7,931	7,914	7,914
(7,931)	9,083	(7,914)	9,030
(701)	803	(700)	798
0	0	0	0
(701)	803	(700)	798
0	17,014	0	16,944
0	0	0	0
0	0	0	0
2,795	2,795	2,778	2,778
0	0	0	0
8,009	8,009	8,009	8,009
(743)	(743)	(743)	(743)
0	0	0	0
10,062	10,062	10,045	10,045
(10,062)	6,952	(10,045)	6,899
(3,522)	2,433	(3,516)	2,415
992	992	992	992
(2,530)	3,425	(2,524)	3,406

September 2000		October 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,874	0	16,804
0	0	0	0
0	16,874	0	16,804
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(698)	794	(697)	789
(2,518)	3,388	(2,512)	3,369
(3,216)	4,181	(3,209)	4,158
1,960	9,357	1,968	9,334
(1,960)	7,516	(1,968)	7,469
988,981	988,981	982,813	982,813
-2.38	9.12	-2.40	9.12
7,516	7,516	7,469	7,469
9,476	0	9,437	0
16,874	0	16,804	0

September 2000		October 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,874	0	16,804
0	0	0	0
0	0	0	0
2,761	2,761	2,744	2,744
0	0	0	0
5,136	5,136	5,136	5,136
7,897	7,897	7,879	7,879
(7,897)	8,977	(7,879)	8,924
(698)	794	(697)	789
0	0	0	0
(698)	794	(697)	789
0	16,874	0	16,804
0	0	0	0
0	0	0	0
2,761	2,761	2,744	2,744
0	0	0	0
8,009	8,009	8,009	8,009
(743)	(743)	(743)	(743)
0	0	0	0
10,028	10,028	10,010	10,010
(10,028)	6,846	(10,010)	6,793
(3,510)	2,396	(3,504)	2,378
992	992	992	992
(2,518)	3,388	(2,512)	3,369

November 2000		December 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,734	0	16,664
0	0	0	0
0	16,734	0	16,664
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(695)	784	(693)	780
(2,506)	3,351	(2,500)	3,332
(3,201)	4,135	(3,193)	4,112
1,975	9,311	1,983	9,288
(1,975)	7,423	(1,983)	7,376
976,646	976,646	970,478	970,478
-2.43	9.12	-2.45	9.12
7,423	7,423	7,376	7,376
9,398	0	9,358	0
16,734	0	16,664	0

November 2000		December 2000	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,734	0	16,664
0	0	0	0
0	0	0	0
2,726	2,726	2,709	2,709
0	0	0	0
5,136	5,136	5,136	5,136
7,862	7,862	7,845	7,845
(7,862)	8,871	(7,845)	8,819
(695)	784	(693)	780
0	0	0	0
(695)	784	(693)	780
0	16,734	0	16,664
0	0	0	0
0	0	0	0
2,726	2,726	2,709	2,709
0	0	0	0
8,009	8,009	8,009	8,009
(743)	(743)	(743)	(743)
0	0	0	0
9,993	9,993	9,976	9,976
(9,993)	6,740	(9,976)	6,688
(3,498)	2,359	(3,492)	2,341
992	992	992	992
(2,506)	3,351	(2,500)	3,332



Total Year 2000

Recorded	
Present	Proposed
0	203,542
0	0
0	203,542
0	0
0	0
0	0
0	0
0	0
0	0
62,113	62,113
0	0
0	0
0	0
0	0
0	0
(8,412)	9,581
(30,355)	40,884
(38,767)	50,466
23,346	112,579
(23,346)	90,963
1,004,400	1,004,400
-27.89	9.06
90,963	90,963
114,309	0
203,542	0

Total Year 2000

Recorded	
Present	Proposed
0	203,542
0	0
0	0
33,527	33,527
0	0
61,628	61,628
95,155	95,155
(95,155)	108,387
(8,412)	9,581
0	0
(8,412)	9,581
0	203,542
0	0
0	0
33,527	33,527
0	0
96,112	96,112
(8,911)	(8,911)
0	0
120,728	120,728
(120,728)	82,814
(42,255)	28,985
11,900	11,900
(30,355)	40,884

REVENUE REQUIREMENTS

	January 2001		February 2001	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	16,615	0	(5,570)
Other Revenue	0	0	0	0
Total Revenue	0	16,615	0	(5,570)
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	5,176	5,176	5,176
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	(666)	803	(3,169)	(3,662)
Federal	(2,509)	3,307	(12,420)	(14,370)
Total Income Taxes	(3,175)	4,109	(15,589)	(18,032)
Total Expenses	2,001	9,285	(10,413)	(12,855)
Operating Income	(2,001)	7,330	10,413	7,285
Rate Base	X	964,450	964,450	958,563
Rate of Return	-2.49	9.12	13.04	9.12
Income Requirement @ Authorized RoR	7,330	7,330	7,285	7,285
Income Deficiency	9,331	0	(3,128)	0
Revenue Deficiency	16,615	0	(5,570)	0

REVENUE REQUIREMENTS

	January 2001		February 2001	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
<b>STATE TAX COMPUTATION</b>				
Total Revenue	0	16,615	0	(5,570)
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	2,692	2,692	31,011	31,011
Adjustments	0	0	0	0
Depreciation	X 4,843	4,843	4,843	4,843
Total Deductions	7,535	7,535	35,854	35,854
State Taxable Income	(7,535)	9,080	(35,854)	(41,424)
Current State Tax	(666)	803	(3,169)	(3,662)
Tax Adjustments	0	0	0	0
Total State Tax	(666)	803	(3,169)	(3,662)
<b>FEDERAL TAX COMPUTATION</b>				
Total Revenue	0	16,615	0	(5,570)
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	2,692	2,692	31,011	31,011
Adjustments	0	0	0	0
Federal Depreciation	X 7,208	7,208	7,208	7,208
State Income Tax	(701)	(701)	(701)	(701)
Preferred Div Credit	0	0	0	0
Total Deductions	9,200	9,200	37,518	37,518
Federal Taxable Income	(9,200)	7,416	(37,518)	(43,088)
Current Federal Tax	(3,220)	2,595	(13,131)	(15,081)
Tax Adjustments	X 711	711	711	711
Total Federal Tax	(2,509)	3,307	(12,420)	(14,370)

March 2001		April 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,482	0	16,415
0	0	0	0
0	16,482	0	16,415
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(663)	794	(662)	789
(2,497)	3,271	(2,491)	3,254
(3,160)	4,065	(3,153)	4,043
2,016	9,241	2,023	9,219
(2,016)	7,240	(2,023)	7,196
952,676	952,676	946,788	946,788
-2.54	9.12	-2.56	9.12
7,240	7,240	7,196	7,196
9,256	0	9,219	0
16,482	0	16,415	0

March 2001		April 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,482	0	16,415
0	0	0	0
0	0	0	0
2,660	2,660	2,643	2,643
0	0	0	0
4,843	4,843	4,843	4,843
7,503	7,503	7,486	7,486
(7,503)	8,979	(7,486)	8,929
(663)	794	(662)	789
0	0	0	0
(663)	794	(662)	789
0	16,482	0	16,415
0	0	0	0
0	0	0	0
2,660	2,660	2,643	2,643
0	0	0	0
7,208	7,208	7,208	7,208
(701)	(701)	(701)	(701)
0	0	0	0
9,167	9,167	9,150	9,150
(9,167)	7,315	(9,150)	7,264
(3,208)	2,560	(3,203)	2,543
711	711	711	711
(2,497)	3,271	(2,491)	3,254

May 2001		June 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,348	0	16,281
0	0	0	0
0	16,348	0	16,281
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(660)	785	(659)	780
(2,486)	3,236	(2,480)	3,218
(3,146)	4,021	(3,139)	3,999
2,030	9,197	2,037	9,175
(2,030)	7,151	(2,037)	7,106
940,901	940,901	935,014	935,014
-2.59	9.12	-2.61	9.12
7,151	7,151	7,106	7,106
9,181	0	9,143	0
16,348	0	16,281	0

May 2001		June 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,348	0	16,281
0	0	0	0
0	0	0	0
2,627	2,627	2,610	2,610
0	0	0	0
4,843	4,843	4,843	4,843
7,470	7,470	7,453	7,453
(7,470)	8,878	(7,453)	8,828
(660)	785	(659)	780
0	0	0	0
(660)	785	(659)	780
0	16,348	0	16,281
0	0	0	0
0	0	0	0
2,627	2,627	2,610	2,610
0	0	0	0
7,208	7,208	7,208	7,208
(701)	(701)	(701)	(701)
0	0	0	0
9,134	9,134	9,117	9,117
(9,134)	7,214	(9,117)	7,164
(3,197)	2,525	(3,191)	2,507
711	711	711	711
(2,486)	3,236	(2,480)	3,218



July 2001		August 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,214	0	16,147
0	0	0	0
0	16,214	0	16,147
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(657)	776	(656)	771
(2,474)	3,201	(2,468)	3,183
(3,132)	3,977	(3,124)	3,955
2,045	9,153	2,052	9,131
(2,045)	7,061	(2,052)	7,017
929,126	929,126	923,239	923,239
-2.64	9.12	-2.67	9.12
7,061	7,061	7,017	7,017
9,106	0	9,068	0
16,214	0	16,147	0

July 2001		August 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,214	0	16,147
0	0	0	0
0	0	0	0
2,594	2,594	2,577	2,577
0	0	0	0
4,843	4,843	4,843	4,843
7,437	7,437	7,420	7,420
(7,437)	8,777	(7,420)	8,727
(657)	776	(656)	771
0	0	0	0
(657)	776	(656)	771
0	16,214	0	16,147
0	0	0	0
0	0	0	0
2,594	2,594	2,577	2,577
0	0	0	0
7,208	7,208	7,208	7,208
(701)	(701)	(701)	(701)
0	0	0	0
9,101	9,101	9,085	9,085
(9,101)	7,113	(9,085)	7,063
(3,185)	2,490	(3,180)	2,472
711	711	711	711
(2,474)	3,201	(2,468)	3,183

September 2001		October 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,081	0	16,014
0	0	0	0
0	16,081	0	16,014
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(655)	767	(653)	763
(2,463)	3,166	(2,457)	3,148
(3,117)	3,933	(3,110)	3,910
2,059	9,109	2,066	9,087
(2,059)	6,972	(2,066)	6,927
917,352	917,352	911,464	911,464
-2.69	9.12	-2.72	9.12
6,972	6,972	6,927	6,927
9,031	0	8,993	0
16,081	0	16,014	0

September 2001		October 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	16,081	0	16,014
0	0	0	0
0	0	0	0
2,561	2,561	2,545	2,545
0	0	0	0
4,843	4,843	4,843	4,843
7,404	7,404	7,387	7,387
(7,404)	8,677	(7,387)	8,626
(655)	767	(653)	763
0	0	0	0
(655)	767	(653)	763
0	16,081	0	16,014
0	0	0	0
0	0	0	0
2,561	2,561	2,545	2,545
0	0	0	0
7,208	7,208	7,208	7,208
(701)	(701)	(701)	(701)
0	0	0	0
9,068	9,068	9,052	9,052
(9,068)	7,012	(9,052)	6,962
(3,174)	2,454	(3,168)	2,437
711	711	711	711
(2,463)	3,166	(2,457)	3,148

November 2001		December 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,947	0	15,880
0	0	0	0
0	15,947	0	15,880
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,176	5,176	5,176	5,176
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(652)	758	(650)	754
(2,451)	3,130	(2,445)	3,113
(3,103)	3,888	(3,096)	3,866
2,073	9,065	2,081	9,042
(2,073)	6,882	(2,081)	6,838
905,577	905,577	899,690	899,690
-2.75	9.12	-2.78	9.12
6,882	6,882	6,838	6,838
8,956	0	8,918	0
15,947	0	15,880	0

November 2001		December 2001	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,947	0	15,880
0	0	0	0
0	0	0	0
2,528	2,528	2,512	2,512
0	0	0	0
4,843	4,843	4,843	4,843
7,371	7,371	7,355	7,355
(7,371)	8,576	(7,355)	8,525
(652)	758	(650)	754
0	0	0	0
(652)	758	(650)	754
0	15,947	0	15,880
0	0	0	0
0	0	0	0
2,528	2,528	2,512	2,512
0	0	0	0
7,208	7,208	7,208	7,208
(701)	(701)	(701)	(701)
0	0	0	0
9,035	9,035	9,019	9,019
(9,035)	6,912	(9,019)	6,861
(3,162)	2,419	(3,157)	2,401
711	711	711	711
(2,451)	3,130	(2,445)	3,113

Total Year 2001

Recorded	
Present	Proposed
0	172,853
0	0
0	172,853
0	0
0	0
0	0
0	0
0	0
0	0
62,113	62,113
0	0
0	0
0	0
0	0
0	0
(10,402)	4,878
(39,641)	20,857
(50,044)	25,735
12,070	87,849
(12,070)	85,005
932,070	932,070
-15.54	9.12
85,005	85,005
97,074	0
172,853	0

Total Year 2001

Recorded	
Present	Proposed
0	172,853
0	0
0	0
59,559	59,559
0	0
58,116	58,116
117,675	117,675
(117,675)	55,179
(10,402)	4,878
0	0
(10,402)	4,878
0	172,853
0	0
0	0
59,559	59,559
0	0
86,498	86,498
(8,412)	(8,412)
0	0
137,646	137,646
(137,646)	35,208
(48,176)	12,323
8,535	8,535
(39,641)	20,857



REVENUE REQUIREMENTS

	January 2002		February 2002	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
REVENUE REQUIREMENT SUMMARY	0	16,055	0	15,990
Other Revenue	0	0	0	0
Total Revenue	0	16,055	0	15,990
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	5,257	5,257	5,257
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	(624)	795	(623)	791
Federal	(2,410)	3,209	(2,404)	3,192
Total Income Taxes	(3,034)	4,004	(3,027)	3,983
Total Expenses	2,223	9,261	2,230	9,240
Operating Income	(2,223)	6,794	(2,230)	6,750
Rate Base	X	893,902	888,214	888,214
Rate of Return	-2.98	9.12	-3.01	9.12
Income Requirement @ Authorized RoR	6,794	6,794	6,750	6,750
Income Deficiency	9,016	0	8,980	0
Revenue Deficiency	16,055	0	15,990	0

REVENUE REQUIREMENTS

	January 2002		February 2002	
	Recorded		Recorded	
	Present	Proposed	Present	Proposed
<b>STATE TAX COMPUTATION</b>				
Total Revenue	0	16,055	0	15,990
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	2,495	2,495	2,480	2,480
Adjustments	0	0	0	0
Depreciation	X 4,566	4,566	4,566	4,566
Total Deductions	7,061	7,061	7,046	7,046
State Taxable Income	(7,061)	8,993	(7,046)	8,944
Current State Tax	(624)	795	(623)	791
Tax Adjustments	0	0	0	0
Total State Tax	(624)	795	(623)	791
<b>FEDERAL TAX COMPUTATION</b>				
Total Revenue	0	16,055	0	15,990
Less:				
Total Operating Expenses	0	0	0	0
Total Other Taxes	0	0	0	0
Interest Expense	2,495	2,495	2,480	2,480
Adjustments	0	0	0	0
Federal Depreciation	X 6,489	6,489	6,489	6,489
State Income Tax	(867)	(867)	(867)	(867)
Preferred Div Credit	0	0	0	0
Total Deductions	8,118	8,118	8,102	8,102
Federal Taxable Income	(8,118)	7,937	(8,102)	7,888
Current Federal Tax	(2,841)	2,778	(2,836)	2,761
Tax Adjustments	X 431	431	431	431
Total Federal Tax	(2,410)	3,209	(2,404)	3,192

March 2002		April 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,925	0	15,861
0	0	0	0
0	15,925	0	15,861
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,257	5,257	5,257	5,257
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(621)	786	(620)	782
(2,399)	3,175	(2,393)	3,158
(3,020)	3,962	(3,013)	3,940
2,236	9,218	2,243	9,197
(2,236)	6,707	(2,243)	6,664
882,526	882,526	876,838	876,838
-3.04	9.12	-3.07	9.12
6,707	6,707	6,664	6,664
8,944	0	8,907	0
15,925	0	15,861	0

March 2002		April 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,925	0	15,861
0	0	0	0
0	0	0	0
2,464	2,464	2,448	2,448
0	0	0	0
4,566	4,566	4,566	4,566
7,030	7,030	7,014	7,014
(7,030)	8,896	(7,014)	8,847
(621)	786	(620)	782
0	0	0	0
(621)	786	(620)	782
0	15,925	0	15,861
0	0	0	0
0	0	0	0
2,464	2,464	2,448	2,448
0	0	0	0
6,489	6,489	6,489	6,489
(867)	(867)	(867)	(867)
0	0	0	0
8,086	8,086	8,070	8,070
(8,086)	7,839	(8,070)	7,790
(2,830)	2,744	(2,825)	2,727
431	431	431	431
(2,399)	3,175	(2,393)	3,158

May 2002		June 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,796	0	15,732
0	0	0	0
0	15,796	0	15,732
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,257	5,257	5,257	5,257
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(619)	778	(617)	773
(2,388)	3,141	(2,382)	3,124
(3,006)	3,919	(2,999)	3,897
2,250	9,175	2,257	9,154
(2,250)	6,621	(2,257)	6,578
871,149	871,149	865,461	865,461
-3.10	9.12	-3.13	9.12
6,621	6,621	6,578	6,578
8,871	0	8,835	0
15,796	0	15,732	0

May 2002		June 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,796	0	15,732
0	0	0	0
0	0	0	0
2,432	2,432	2,416	2,416
0	0	0	0
4,566	4,566	4,566	4,566
6,998	6,998	6,982	6,982
(6,998)	8,798	(6,982)	8,750
(619)	778	(617)	773
0	0	0	0
(619)	778	(617)	773
0	15,796	0	15,732
0	0	0	0
0	0	0	0
2,432	2,432	2,416	2,416
0	0	0	0
6,489	6,489	6,489	6,489
(867)	(867)	(867)	(867)
0	0	0	0
8,054	8,054	8,039	8,039
(8,054)	7,742	(8,039)	7,693
(2,819)	2,710	(2,814)	2,693
431	431	431	431
(2,388)	3,141	(2,382)	3,124

July 2002		August 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,667	0	15,602
0	0	0	0
0	15,667	0	15,602
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,257	5,257	5,257	5,257
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(616)	769	(614)	765
(2,376)	3,107	(2,371)	3,090
(2,992)	3,876	(2,985)	3,855
2,264	9,133	2,271	9,111
(2,264)	6,534	(2,271)	6,491
859,773	859,773	854,085	854,085
-3.16	9.12	-3.19	9.12
6,534	6,534	6,491	6,491
8,799	0	8,762	0
15,667	0	15,602	0

July 2002		August 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,667	0	15,602
0	0	0	0
0	0	0	0
2,400	2,400	2,384	2,384
0	0	0	0
4,566	4,566	4,566	4,566
6,966	6,966	6,950	6,950
(6,966)	8,701	(6,950)	8,652
(616)	769	(614)	765
0	0	0	0
(616)	769	(614)	765
0	15,667	0	15,602
0	0	0	0
0	0	0	0
2,400	2,400	2,384	2,384
0	0	0	0
6,489	6,489	6,489	6,489
(867)	(867)	(867)	(867)
0	0	0	0
8,023	8,023	8,007	8,007
(8,023)	7,644	(8,007)	7,596
(2,808)	2,676	(2,802)	2,658
431	431	431	431
(2,376)	3,107	(2,371)	3,090



September 2002		October 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,538	0	15,473
0	0	0	0
0	15,538	0	15,473
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,257	5,257	5,257	5,257
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(613)	761	(612)	756
(2,365)	3,073	(2,360)	3,056
(2,978)	3,833	(2,971)	3,812
2,278	9,090	2,285	9,069
(2,278)	6,448	(2,285)	6,405
848,397	848,397	842,709	842,709
-3.22	9.12	-3.25	9.12
6,448	6,448	6,405	6,405
8,726	0	8,690	0
15,538	0	15,473	0

September 2002

Recorded	
Present	Proposed
0	15,538
0	0
0	0
2,368	2,368
0	0
4,566	4,566
6,934	6,934
(6,934)	8,603
(613)	761
0	0
(613)	761
0	15,538
0	0
0	0
2,368	2,368
0	0
6,489	6,489
(867)	(867)
0	0
7,991	7,991
(7,991)	7,547
(2,797)	2,641
431	431
(2,365)	3,073

October 2002

Recorded	
Present	Proposed
0	15,473
0	0
0	0
2,353	2,353
0	0
4,566	4,566
6,919	6,919
(6,919)	8,555
(612)	756
0	0
(612)	756
0	15,473
0	0
0	0
2,353	2,353
0	0
6,489	6,489
(867)	(867)
0	0
7,975	7,975
(7,975)	7,498
(2,791)	2,624
431	431
(2,360)	3,056

November 2002		December 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,409	0	15,344
0	0	0	0
0	15,409	0	15,344
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
5,257	5,257	5,257	5,257
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
(610)	752	(609)	748
(2,354)	3,039	(2,349)	3,022
(2,964)	3,791	(2,957)	3,769
2,292	9,047	2,299	9,026
(2,292)	6,361	(2,299)	6,318
837,021	837,021	831,333	831,333
-3.29	9.12	-3.32	9.12
6,361	6,361	6,318	6,318
8,654	0	8,617	0
15,409	0	15,344	0

November 2002		December 2002	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	15,409	0	15,344
0	0	0	0
0	0	0	0
2,337	2,337	2,321	2,321
0	0	0	0
4,566	4,566	4,566	4,566
6,903	6,903	6,887	6,887
(6,903)	8,506	(6,887)	8,457
(610)	752	(609)	748
0	0	0	0
(610)	752	(609)	748
0	15,409	0	15,344
0	0	0	0
0	0	0	0
2,337	2,337	2,321	2,321
0	0	0	0
6,489	6,489	6,489	6,489
(867)	(867)	(867)	(867)
0	0	0	0
7,959	7,959	7,943	7,943
(7,959)	7,450	(7,943)	7,401
(2,786)	2,607	(2,780)	2,590
431	431	431	431
(2,354)	3,039	(2,349)	3,022

Total Year 2002

Recorded	
Present	Proposed
0	188,392
0	0
0	188,392
0	0
0	0
0	0
0	0
0	0
0	0
63,080	63,080
0	0
0	0
0	0
0	0
0	0
(7,398)	9,256
(28,551)	37,386
(35,949)	46,642
27,130	109,721
(27,130)	78,671
862,617	862,617
-37.74	9.12
78,671	78,671
105,801	0
188,392	0

Total Year 2002

Recorded	
Present	Proposed
0	188,392
0	0
0	0
28,898	28,898
0	0
54,792	54,792
83,689	83,689
(83,689)	104,703
(7,398)	9,256
0	0
(7,398)	9,256
0	188,392
0	0
0	0
28,898	28,898
0	0
77,872	77,872
(10,402)	(10,402)
0	0
96,368	96,368
(96,368)	92,024
(33,729)	32,209
5,177	5,177
(28,551)	37,386

Pacific Gas and Gas Company  
 Smart Meter - PreDeploy - Gas  
 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		5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
2 Return on Rate Base		8,174	8,126	8,079	8,032	7,984	7,937	7,889	7,842	7,794	7,747	7,699
3 Income Taxes		3,819	3,794	3,768	3,743	3,718	3,692	3,667	3,642	3,616	3,591	3,566
4 Property Taxes		949	945	941	936	932	928	1,096	1,096	1,096	1,096	1,096
5 Total		18,118	18,041	17,964	17,887	17,810	17,733	17,656	17,579	17,502	17,425	17,348
6 Capital Additions (SAP)		0	0	0	0	0	0	0	0	0	0	0
7 Plant Balance	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
8 Plant Balance (Weighted Avg)		1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
9 Depreciation Reserve	108,709	113,885	119,061	124,237	129,413	134,589	139,766	144,942	150,118	155,294	160,470	165,646
10 Rate Base (Weighted Avg):												
11 Plant		1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
12 Depreciation Reserve		111,297	116,473	121,649	126,825	132,001	137,177	142,354	147,530	152,706	157,882	163,058
13 Deferred Taxes		24,738	26,039	27,340	28,641	29,942	31,244	32,545	33,846	35,147	36,448	37,749
14 Total		1,115,895	1,109,418	1,102,941	1,096,463	1,089,986	1,083,509	1,077,032	1,070,554	1,064,077	1,057,600	1,051,123

Dec-08	Annual
B1 5,176	62,113
7,652	94,956
3,540	44,156
1,096	12,208
B1 17,465	213,433

Inception to Date RRQ by Component and Period:					checks	
2005	2006	2007	YTD 2008	ITD	YTD 2008	ITD
85	48,371	60,253	62,113	170,822		10,352
147	87,118	101,868	94,956	284,089		
(76)	48,971	46,516	44,156	139,568		
17	9,905	11,210	12,208	33,340		
173	194,365	219,847	213,433	627,818	213,433	627,818

Inception to Date Capital Additions by Period:				
2005	2006	2007	YTD 2008	ITD
37,210	1,214,720	n/a	n/a	1,251,930

D 0	0	768748
C 1,251,930	1,251,930	
1,251,930		
170,822	170,822	
1,251,930		
168,234		
39,050		
1,044,645		

Tie Model RRQ

Sum of lines 1-3 from above.	17,169	17,096	17,023	16,951	16,878	16,805	16,732	16,660	16,587	16,514	16,441	B1 16,369	201,225
check	18,118	18,041	17,964	17,887	17,810	17,733	17,656	17,579	17,502	17,425	17,348	17,465	
	949	945	941	936	932	928	1,096	1,096	1,096	1,096	1,096	1,096	

**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
<b>Depreciation</b>												
Depreciation (line 1)	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
Plant Balance (line 8)	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930	1,251,930
Monthly Depr Rate	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%	0.41%
Annual Depr Rate	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%	4.96%

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

<b>Return on Rate Base</b>												
Return (line 2)	8,174	8,126	8,079	8,032	7,984	7,937	7,889	7,842	7,794	7,747	7,699	7,652
Wtd Avg Rate Base (line 14)	1,115,895	1,109,418	1,102,941	1,096,463	1,089,986	1,083,509	1,077,032	1,070,554	1,064,077	1,057,600	1,051,123	1,044,645
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.

<b>Income Taxes</b>												
State	808	803	797	792	787	782	777	772	767	762	757	752
Federal	1,710	1,690	1,670	1,649	1,629	1,609	1,589	1,569	1,548	1,528	1,508	1,488
Deferred	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301
Total	3,819	3,794	3,768	3,743	3,718	3,692	3,667	3,642	3,616	3,591	3,566	3,540

B2	752	9,355	9,355
	1,488	19,187	19,187
	1,301	15,614	15,614
	3,540	44,156	44,156

**Property Taxes**  
Property taxes are calculated on net plant.

**Factors**  
Property Tax Rate 2008-2009 0.0115045  
Property Taxes Prior 0.00999



(Whole \$)

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	Proposed				
REVENUE REQUIREMENT SUMMARY														
ERAM Revenue	0	18,118	0	18,041	0	17,964	0	17,887	0	17,810				
Other Revenue	0	0	0	0	0	0	0	0	0	0				
Total Revenue	0	18,118	0	18,041	0	17,964	0	17,887	0	17,810				
Operating Expenses														
Fuel Expense	0	0	0	0	0	0	0	0	0	0				
O&M Expense	0	0	0	0	0	0	0	0	0	0				
A&G Expense	0	0	0	0	0	0	0	0	0	0				
Franchise Fees	0	0	0	0	0	0	0	0	0	0				
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0				
Expense Adjustments	0	0	0	0	0	0	0	0	0	0				
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0				
Depreciation	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176			
Taxes Other Than Income														
Super Fund Tax	0	0		0	0		0	0		0	0			
Property Tax	949	949	A	945	945	A	941	941	A	936	936	A	932	932
Payroll Tax	0	0		0	0		0	0		0	0		0	0
Other	0	0		0	0		0	0		0	0		0	0
Total Other Taxes	949	949		945	945		941	941		936	936		932	932
Income Taxes														
State	(794)	808		(792)	803		(791)	797		(789)	792		(787)	787
Federal	(3,330)	3,011		(3,323)	2,991		(3,317)	2,971		(3,310)	2,951		(3,303)	2,930
Total Income Taxes	(4,124)	3,819		(4,116)	3,794		(4,107)	3,768		(4,099)	3,743		(4,090)	3,718
Total Expenses	2,001	9,944		2,006	9,915		2,010	9,885		2,014	9,856		2,018	9,826
Operating Income	(2,001)	8,174		(2,006)	8,126		(2,010)	8,079		(2,014)	8,032		(2,018)	7,984
Rate Base	1,115,895	1,115,895	C	1,109,418	1,109,418	C	1,102,941	1,102,941	C	1,096,463	1,096,463	C	1,089,986	1,089,986
Rate of Return	-2.15	8.79		-2.17	8.79		-2.19	8.79		-2.20	8.79		-2.22	8.79
Income Requirement @ Authorized RoR	8,174	8,174		8,126	8,126		8,079	8,079		8,032	8,032		7,984	7,984
Income Deficiency	10,175	0		10,132	0		10,089	0		10,045	0		10,002	0
Revenue Deficiency	18,118	0		18,041	0		17,964	0		17,887	0		17,810	0
STATE TAX COMPUTATION														
Book Depreciation		5,176		5,176		5,176		5,176		5,176		5,176		5,176
State Taxes		(794)		(792)		(791)		(789)		(789)		(787)		(787)
Federal Taxes		(3,330)		(3,323)		(3,317)		(3,310)		(3,310)		(3,303)		(3,303)
Operating Income		1,052		1,060		1,069		1,077		1,077		1,086		1,086
Income Requirement		8,174		8,126		8,079		8,032		8,032		7,984		7,984
Income Deficiency		10,175		10,132		10,089		10,045		10,045		10,002		10,002
Total Revenue Gross Up	0	18,118		0	18,041		0	17,964		0	17,887		0	17,810

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

(Whole \$)

## 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	Proposed
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	949	949	945	945	941	941	936	936	932	932
Interest Expense	2,585	2,585	2,570	2,570	2,555	2,555	2,540	2,540	2,525	2,525
Adjustments	0	0	0	0	0	0	0	0	0	0
Depreciation	5,447	5,447	C 5,447	5,447	C 5,447	5,447	C 5,447	5,447	C 5,447	5,447
Total Deductions	8,982	8,982	8,962	8,962	8,943	8,943	8,924	8,924	8,904	8,904
State Taxable Income	(8,982)	9,137	(8,962)	9,079	(8,943)	9,021	(8,924)	8,963	(8,904)	8,906
Current State Tax	(794)	808	(792)	803	(791)	797	(789)	792	(787)	787
Tax Adjustments	0	0	0	0	0	0	0	0	0	0
Total State Tax	(794)	808	(792)	803	(791)	797	(789)	792	(787)	787
FEDERAL TAX COMPUTATION										
Book Depreciation		5,176		5,176		5,176		5,176		5,176
State Taxes		(794)		(792)		(791)		(789)		(787)
Federal Taxes		(3,330)		(3,323)		(3,317)		(3,310)		(3,303)
Operating Income		1,052		1,060		1,069		1,077		1,086
Income Requirement		8,174		8,126		8,079		8,032		7,984
Income Deficiency		10,175		10,132		10,089		10,045		10,002
Total Revenue Gross Up	0	18,118	0	18,041	0	17,964	0	17,887	0	17,810
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	949	949	945	945	941	941	936	936	932	932
Interest Expense	2,585	2,585	2,570	2,570	2,555	2,555	2,540	2,540	2,525	2,525
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	8,894	8,894	C 8,894	8,894	C 8,894	8,894	C 8,894	8,894	C 8,894	8,894
State Income Tax (Prior Year)	804	804	804	804	804	804	804	804	804	804
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	13,232	13,232	13,213	13,213	13,194	13,194	13,174	13,174	13,155	13,155
Federal Taxable Income	(13,232)	4,886	(13,213)	4,828	(13,194)	4,771	(13,174)	4,713	(13,155)	4,655
Current Federal Tax	(4,631)	1,710	(4,625)	1,690	(4,618)	1,670	(4,611)	1,649	(4,604)	1,629
Tax Adjustments	1,301	1,301	C 1,301	1,301	C 1,301	1,301	C 1,301	1,301	C 1,301	1,301
Total Federal Tax	(3,330)	3,011	(3,323)	2,991	(3,317)	2,971	(3,310)	2,951	(3,303)	2,930
<b>Reconciliation</b>										
Revenue Deficiency	0	(18,118)	0	(18,041)	0	(17,964)	0	(17,887)	0	(17,810)
Book Depreciation	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176
Other Taxes	949	949	0 945	945	941	941	936	936	932	932
State Tax Prior Year	804	804	804	804	804	804	804	804	804	804
Interest Expense	2,585	2,585	2,570	2,570	2,555	2,555	2,540	2,540	2,525	2,525
Total	9,515	(8,604)	9,495	(8,546)	9,476	(8,488)	9,457	(8,430)	9,438	(8,373)
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	3,330	(3,011)	3,323	(2,991)	3,317	(2,971)	3,310	(2,951)	3,303	(2,930)

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

(Whole \$)

REVENUE REQUIREMENTS

January 2008	
Recorded	
<u>Present</u>	<u>Proposed</u>

February 2008	
Recorded	
<u>Present</u>	<u>Proposed</u>

March 2008	
Recorded	
<u>Present</u>	<u>Proposed</u>

April 2008	
Recorded	
<u>Present</u>	<u>Proposed</u>

May 2008	
Recorded	
<u>Present</u>	<u>Proposed</u>

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

(Whole \$)

June 2008		July 2008		August 2008		September 2008		October 2008		November 2008							
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded							
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
0	17,733	0	17,828	0	17,756	0	17,683	0	17,610	0	17,537						
0	0	0	0	0	0	0	0	0	0	0	0						
0	17,733	0	17,828	0	17,756	0	17,683	0	17,610	0	17,537						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
0	0	0	0	0	0	0	0	0	0	0	0						
C	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176	5,176			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
A	928	928	A	1,096	1,096	A	1,096	1,096	A	1,096	1,096	A	1,096	1,096			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
928	928	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096			
(785)	782	(799)	777	(798)	772	(796)	767	(795)	762	(794)	757	(794)	757				
(3,296)	2,910	(3,350)	2,890	(3,345)	2,870	(3,339)	2,850	(3,334)	2,829	(3,329)	2,809	(3,329)	2,809				
(4,082)	3,692	(4,149)	3,667	(4,142)	3,642	(4,136)	3,616	(4,129)	3,591	(4,123)	3,566	(4,123)	3,566				
2,022	9,796	2,123	9,939	2,130	9,914	2,136	9,889	2,143	9,863	2,149	9,838	2,149	9,838				
(2,022)	7,937	(2,123)	7,889	(2,130)	7,842	(2,136)	7,794	(2,143)	7,747	(2,149)	7,699	(2,149)	7,699				
C	1,083,509	1,083,509	C	1,077,032	1,077,032	C	1,070,554	1,070,554	C	1,064,077	1,064,077	C	1,057,600	1,057,600	C	1,051,123	1,051,123
-2.24	8.79	-2.37	8.79	-2.39	8.79	-2.41	8.79	-2.43	8.79	-2.45	8.79	-2.45	8.79				
7,937	7,937	7,889	7,889	7,842	7,842	7,794	7,794	7,747	7,747	7,699	7,699	7,699	7,699				
9,959	0	10,012	0	9,972	0	9,931	0	9,890	0	9,849	0	9,849	0				
17,733	0	17,828	0	17,756	0	17,683	0	17,610	0	17,537	0	17,537	0				
	5,176		5,176		5,176		5,176		5,176		5,176		5,176				5,176
	(785)		(799)		(798)		(796)		(795)		(794)		(794)				(794)
	(3,296)		(3,350)		(3,345)		(3,339)		(3,334)		(3,329)		(3,329)				(3,329)
	1,094		1,027		1,034		1,040		1,047		1,053		1,053				1,053
	7,937		7,889		7,842		7,794		7,747		7,699		7,699				7,699
	9,959		10,012		9,972		9,931		9,890		9,849		9,849				9,849
0	17,733	0	17,828	0	17,756	0	17,683	0	17,610	0	17,537	0	17,537				

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

(Whole \$)

June 2008		July 2008		August 2008		September 2008		October 2008		November 2008	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
	0		0		0		0		0		0
	928		1,096		1,096		1,096		1,096		1,096
	2,510		2,495		2,480		2,465		2,450		2,435
	0		0		0		0		0		0
C	5,447	C	5,447	C	5,447	C	5,447	C	5,447	C	5,447
	8,885		9,038		9,023		9,008		8,993		8,978
	(8,885)		(9,038)		(9,023)		(9,008)		(8,993)		(8,978)
	782		777		772		767		762		757
	0		0		0		0		0		0
	(785)		(799)		(798)		(796)		(795)		(794)
	5,176		5,176		5,176		5,176		5,176		5,176
	(785)		(799)		(798)		(796)		(795)		(794)
	(3,296)		(3,350)		(3,345)		(3,339)		(3,334)		(3,329)
	1,094		1,027		1,034		1,040		1,047		1,053
	7,937		7,889		7,842		7,794		7,747		7,699
	9,959		10,012		9,972		9,931		9,890		9,849
	0		0		0		0		0		0
	17,733		17,828		17,756		17,683		17,610		17,537
	0		0		0		0		0		0
	928		1,096		1,096		1,096		1,096		1,096
	2,510		2,495		2,480		2,465		2,450		2,435
	0		0		0		0		0		0
C	8,894	C	8,894	C	8,894	C	8,894	C	8,894	C	8,894
	804		804		804		804		804		804
	0		0		0		0		0		0
	13,136		13,289		13,274		13,259		13,244		13,229
	(13,136)		(13,289)		(13,274)		(13,259)		(13,244)		(13,229)
	4,597		4,540		4,482		4,424		4,366		4,308
	(4,598)		(4,651)		(4,646)		(4,641)		(4,635)		(4,630)
	1,609		1,589		1,569		1,548		1,528		1,508
C	1,301	C	1,301	C	1,301	C	1,301	C	1,301	C	1,301
	(3,296)		(3,350)		(3,345)		(3,339)		(3,334)		(3,329)
	0		0		0		0		0		0
	(17,733)		(17,828)		(17,756)		(17,683)		(17,610)		(17,537)
	5,176		5,176		5,176		5,176		5,176		5,176
	928		1,096		1,096		1,096		1,096		1,096
	804		804		804		804		804		804
	2,510		2,495		2,480		2,465		2,450		2,435
	9,418		9,571		9,556		9,541		9,526		9,511
	(8,315)		(8,257)		(8,199)		(8,142)		(8,084)		(8,026)
	35%		35%		35%		35%		35%		35%
	3,296		3,350		3,345		3,339		3,334		3,329
	(2,910)		(2,890)		(2,870)		(2,850)		(2,829)		(2,809)

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

(Whole \$)

June 2008	
Recorded	
Present	Proposed

July 2008	
Recorded	
Present	Proposed

August 2008	
Recorded	
Present	Proposed

September 2008	
Recorded	
Present	Proposed

October 2008	
Recorded	
Present	Proposed
(0)	(0)

November 2008	
Recorded	
Present	Proposed
0	(0)

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

(Whole \$)

December 2008		Total Year 2008		
Recorded		Recorded		
Present	Proposed	Present	Proposed	
0	17,465	0	213,433	
0	0	0	0	
0	17,465A	0	213,433A1	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
0	0	0	0	
C	5,176	5,176A	62,113	62,113A1
0	0	0	0	
A	1,096	1,096	12,208	12,208
0	0	0	0	
0	0	0	0	
1,096	1,096	12,208	12,208	
(792)	752	(9,512)	9,355	
(3,324)	2,789	(39,901)	34,801	
(4,116)	3,540A	(49,413)	44,156A1	
2,156	9,813	24,908	118,477	
(2,156)	7,652	(24,908)	94,956	
C	1,044,645	1,044,645	1,080,270	1,080,270
-2.48	8.79	-27.67	8.79	
7,652	7,652A	94,956	94,956	
9,808	0	119,864	0	
17,465	0	213,433	0	
	5,176		62,113	
	(792)		(9,512)	
	(3,324)		(39,901)	
	1,060		12,700	
	7,652		94,956	
	9,808		119,864	
0	17,465	0	213,433	

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

(Whole \$)

December 2008		Total Year 2008	
Recorded		Recorded	
Present	Proposed	Present	Proposed
0	0	0	0
1,096	1,096	12,208	12,208
2,420	2,420	30,032	30,032
0	0	0	0
C 5,447	5,447	65,365	65,365
8,963	8,963	107,604	107,604
(8,963)	8,501	(107,604)	105,829
(792)	752	(9,512)	9,355
0	0	0	0
(792)	752A	(9,512)	9,355A2
	5,176		62,113
	(792)		(9,512)
	(3,324)		(39,901)
	1,060		12,700
	7,652		94,956
	9,808		119,864
0	17,465	0	213,433
0	0	0	0
1,096	1,096	12,208	12,208
2,420	2,420	30,032	30,032
0	0	0	0
C 8,894	8,894	106,724	106,724
804	804	9,649	9,649
0	0	0	0
13,214	13,214	158,612	158,612
(13,214)	4,251	(158,612)	54,821
(4,625)	1,488A	(55,514)	19,187A2
C 1,301	1,301A	15,614	15,614A2
(3,324)	2,789	(39,901)	34,801
0	(17,465)	0	(213,433)
5,176	5,176	62,113	62,113
1,096	1,096	12,208	
804	804	9,649	9,649
2,420	2,420	30,032	30,032
9,496	(7,968)	114,002	(111,639)
35%	35%	35%	35%
3,324	(2,789)	39,901	(39,074)

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



(Whole \$)

December 2008	
Present	Proposed
0	(0)

Total Year 2008	
Present	Proposed

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

(Whole \$)

	A	B	C	D	E	F	G	H	I	J	K	L
1	REVENUE REQUIREMENTS											
2												
3		January 2008				February 2008			March 2008			April 2008
4		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>
6	REVENUE REQUIREMENT SUMMARY											
7	ERAM Revenue		0	17,169		0	17,096		0	17,023		0
8	Other Revenue		0	0		0	0		0	0		0
9	Total Revenue		0	17,169		0	17,096		0	17,023		0
10												
11												
12	Operating Expenses											
13	Fuel Expense		0	0		0	0		0	0		0
14	O&M Expense		0	0		0	0		0	0		0
15	A&G Expense		0	0		0	0		0	0		0
16	Franchise Fees		0	0		0	0		0	0		0
17	Uncollectible Accounts		0	0		0	0		0	0		0
18	Expense Adjustments		0	0		0	0		0	0		0
19	Total Operating Expenses		0	0		0	0		0	0		0
20												
21	Depreciation		5,176	5,176	C	5,176	5,176	C	5,176	5,176	C	5,176
22												
23	Taxes Other Than Income											
24	Super Fund Tax		0	0		0	0		0	0		0
25	Property Tax		0	0	A	0	0	A	0	0	A	0
26	Payroll Tax		0	0		0	0		0	0		0
27	Other		0	0		0	0		0	0		0
28	Total Other Taxes		0	0		0	0		0	0		0
29												
30	Income Taxes											
31	State		(710)	808		(709)	803		(707)	797		(706)
32	Federal		(2,998)	3,011		(2,993)	2,991		(2,987)	2,971		(2,982)
33	Total Income Taxes		(3,708)	3,819		(3,701)	3,794		(3,695)	3,768		(3,688)
34												
35	Total Expenses		1,468	8,995		1,475	8,970		1,481	8,944		1,488
36												
37	Operating Income		(1,468)	8,174		(1,475)	8,126		(1,481)	8,079		(1,488)
38												
39	Rate Base		1,115,895	1,115,895	C	1,109,418	1,109,418	C	1,102,941	1,102,941	C	1,096,463
40												
41	Rate of Return		-1.58	8.79		-1.60	8.79		-1.61	8.79		-1.63
42												
43	Income Requirement @ Authc		8,174	8,174		8,126	8,126		8,079	8,079		8,032
44												
45	Income Deficiency		9,642	0		9,601	0		9,560	0		9,520
46												
47	Revenue Deficiency		17,169	0		17,096	0		17,023	0		16,951
48												
49												
50	STATE TAX COMPUTATION											
51	Book Depreciation			5,176			5,176			5,176		
52	State Taxes			(710)			(709)			(707)		
53	Federal Taxes			(2,998)			(2,993)			(2,987)		
54	Operating Income			1,468			1,475			1,481		
55	Income Requirement			8,174			8,126			8,079		
56	Income Deficiency			9,642			9,601			9,560		
57												
58	Total Revenue Gross Up		0	17,169		0	17,096		0	17,023		0
59												

(Whole \$)

	A	B	C	D	E	F	G	H	I	J	K	L
1	REVENUE REQUIREMENTS											
2												
3		January 2008				February 2008			March 2008			April 2008
4		Recorded				Recorded			Recorded			Recorded
5		Present	Proposed			Present	Proposed		Present	Proposed		Present
60	Less:											
61	Total Operating Expenses	0	0			0	0		0	0		0
62	Total Other Taxes	0	0			0	0		0	0		0
63	Interest Expense	2,585	2,585			2,570	2,570		2,555	2,555		2,540
64	Adjustments	0	0			0	0		0	0		0
65	Depreciation	5,447	5,447	C		5,447	5,447	C	5,447	5,447	C	5,447
66	Total Deductions	8,032	8,032			8,017	8,017		8,002	8,002		7,987
67												
68	State Taxable Income	(8,032)	9,137			(8,017)	9,079		(8,002)	9,021		(7,987)
69												
70	Current State Tax	(710)	808			(709)	803		(707)	797		(706)
71												
72	Tax Adjustments	0	0			0	0		0	0		0
73												
74	Total State Tax	(710)	808			(709)	803		(707)	797		(706)
75												
76												
77												
78												
79												
80												
81	FEDERAL TAX COMPUTATION											
82												
83	Book Depreciation		5,176				5,176			5,176		
84	State Taxes		(710)				(709)			(707)		
85	Federal Taxes		(2,998)				(2,993)			(2,987)		
86	Operating Income		1,468				1,475			1,481		
87	Income Requirement		8,174				8,126			8,079		
88	Income Deficiency		9,642				9,601			9,560		
89												
90	Total Revenue Gross Up	0	17,169			0	17,096		0	17,023		0
91												
92	Less:											
93	Total Operating Expenses	0	0			0	0		0	0		0
94	Total Other Taxes	0	0			0	0		0	0		0
95	Interest Expense	2,585	2,585			2,570	2,570		2,555	2,555		2,540
96	Adjustments	0	0			0	0		0	0		0
97	Federal Depreciation	8,894	8,894	C		8,894	8,894	C	8,894	8,894	C	8,894
98	State Income Tax (Prior Yea	804	804			804	804		804	804		804
99	Preferred Div Credit	0	0			0	0		0	0		0
100	Total Deductions	12,283	12,283			12,268	12,268		12,253	12,253		12,238
101												
102	Federal Taxable Income	(12,283)	4,886			(12,268)	4,828		(12,253)	4,771		(12,238)
103												
104	Current Federal Tax	(4,299)	1,710			(4,294)	1,690		(4,289)	1,670		(4,283)
105												
106	Tax Adjustments	1,301	1,301	C		1,301	1,301	C	1,301	1,301	C	1,301
107												
108	Total Federal Tax	(2,998)	3,011			(2,993)	2,991		(2,987)	2,971		(2,982)
109												
110												
111	<u>Reconciliation</u>											
112	Revenue Deficiency	0	(17,169)			0	(17,096)		0	(17,023)		0
113	Book Depreciation	5,176	5,176			5,176	5,176		5,176	5,176		5,176
114	State Tax Prior Year	804	804			804	804		804	804		804
115	Interest Expense	2,585	2,585			2,570	2,570		2,555	2,555		2,540
116	Total	8,565	(8,604)			8,550	(8,546)		8,535	(8,488)		8,520
117	Federal Tax Rate	35%	35%			35%	35%		35%	35%		35%

(Whole \$)

	A	B	C	D	E	F	G	H	I	J	K	L	
1	REVENUE REQUIREMENTS												
2													
3		January 2008				February 2008				March 2008			April 2008
4		Recorded				Recorded				Recorded			Recorded
5		Present		Proposed		Present		Proposed		Present		Proposed	Present
118	Reconciliation Difference	Sam	2,998	(3,011)		2,993	(2,991)		2,987	(2,971)		2,982	

/

(Whole \$)

	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1															
2															
3															
4				May 2008			June 2008			July 2008			August 2008		
5				Recorded			Recorded			Recorded			Recorded		
6				Present	Proposed		Present	Proposed		Present	Proposed		Present	Proposed	
7															
8															
9															
10															
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49															
50															
51															
52															
53															
54															
55															
56															
57															
58															
59															

(Whole \$)

	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1															
2															
3				May 2008			June 2008			July 2008			August 2008		
4				Recorded			Recorded			Recorded			Recorded		
5	<u>Proposed</u>			<u>Present</u>	<u>Proposed</u>		<u>Present</u>	<u>Proposed</u>		<u>Present</u>	<u>Proposed</u>		<u>Present</u>	<u>Proposed</u>	
60															
61	0			0	0		0	0		0	0		0	0	
62	0			0	0		0	0		0	0		0	0	
63	2,540			2,525	2,525		2,510	2,510		2,495	2,495		2,480	2,480	
64	0			0	0		0	0		0	0		0	0	
65	5,447	C		5,447	5,447	C	5,447	5,447	C	5,447	5,447	C	5,447	5,447	
66	7,987			7,972	7,972		7,957	7,957		7,942	7,942		7,927	7,927	
67															
68	8,963			(7,972)	8,906		(7,957)	8,848		(7,942)	8,790		(7,927)	8,732	
69															
70	792			(705)	787		(703)	782		(702)	777		(701)	772	
71															
72	0			0	0		0	0		0	0		0	0	
73															
74	792			(705)	787		(703)	782		(702)	777		(701)	772A	
75															
76															
77															
78															
79															
80															
81															
82															
83	5,176				5,176			5,176			5,176			5,176	
84	(706)				(705)			(703)			(702)			(701)	
85	(2,982)				(2,977)			(2,972)			(2,966)			(2,961)	
86	1,488				1,494			1,501			1,508			1,514	
87	8,032				7,984			7,937			7,889			7,842	
88	9,520				9,479			9,438			9,397			9,356	
89															
90	16,951			0	16,878		0	16,805		0	16,732		0	16,660	
91															
92															
93	0			0	0		0	0		0	0		0	0	
94	0			0	0		0	0		0	0		0	0	
95	2,540			2,525	2,525		2,510	2,510		2,495	2,495		2,480	2,480	
96	0			0	0		0	0		0	0		0	0	
97	8,894	C		8,894	8,894	C	8,894	8,894	C	8,894	8,894	C	8,894	8,894	
98	804			804	804		804	804		804	804		804	804	
99	0			0	0		0	0		0	0		0	0	
100	12,238			12,223	12,223		12,208	12,208		12,193	12,193		12,178	12,178	
101															
102	4,713			(12,223)	4,655		(12,208)	4,597		(12,193)	4,540		(12,178)	4,482	
103															
104	1,649			(4,278)	1,629		(4,273)	1,609		(4,268)	1,589		(4,262)	1,569A	
105															
106	1,301	C		1,301	1,301	C	1,301	1,301	C	1,301	1,301	C	1,301	1,301A	
107															
108	2,951			(2,977)	2,930		(2,972)	2,910		(2,966)	2,890		(2,961)	2,870	
109															
110															
111															
112	(16,951)			0	(16,878)		0	(16,805)		0	(16,732)		0	(16,660)	
113	5,176			5,176	5,176		5,176	5,176		5,176	5,176		5,176	5,176	
114	804			804	804		804	804		804	804		804	804	
115	<u>2,540</u>			<u>2,525</u>	<u>2,525</u>		<u>2,510</u>	<u>2,510</u>		<u>2,495</u>	<u>2,495</u>		<u>2,480</u>	<u>2,480</u>	
116	(8,430)			8,505	(8,373)		8,490	(8,315)		8,475	(8,257)		8,460	(8,199)	
117	35%			35%	35%		35%	35%		35%	35%		35%	35%	

(Whole \$)

	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1															
2															
3				May 2008			June 2008			July 2008			August 2008		
4				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>	
118				<u>(2,951)</u>	<u>2,977</u>	<u>(2,930)</u>	<u>2,972</u>	<u>(2,910)</u>		<u>2,966</u>	<u>(2,890)</u>		<u>2,961</u>	<u>(2,870)</u>	

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(Whole \$)

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	
1																
2																
3	September 2008		October 2008		November 2008		December 2008		Total Year 2008							
4	Recorded		Recorded		Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
5	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
6																
7		0	16,587		0	16,514		0	16,441		0	16,369		0	201,225	
8		0	0		0	0		0	0		0	0		0	0	
9		0	16,587		0	16,514		0	16,441		0	16,369	A1	0	201,225	A1
10																
11																
12																
13		0	0		0	0		0	0		0	0		0	0	
14		0	0		0	0		0	0		0	0		0	0	
15		0	0		0	0		0	0		0	0		0	0	
16		0	0		0	0		0	0		0	0		0	0	
17		0	0		0	0		0	0		0	0		0	0	
18		0	0		0	0		0	0		0	0		0	0	
19		0	0		0	0		0	0		0	0		0	0	
20																
21		5,176	5,176		5,176	5,176		5,176	5,176	C, D	5,176	5,176	A1	62,113	62,113	A1
22																
23																
24		0	0		0	0		0	0		0	0		0	0	
25		0	0		0	0		0	0		0	0		0	0	
26		0	0		0	0		0	0		0	0		0	0	
27		0	0		0	0		0	0		0	0		0	0	
28		0	0		0	0		0	0		0	0		0	0	
29																
30																
31		(699)	767		(698)	762		(697)	757	B2	(695)	752		(8,433)	9,355	
32		(2,956)	2,850		(2,951)	2,829		(2,945)	2,809	B2	(2,940)	2,789		(35,628)	34,801	
33		(3,655)	3,616		(3,649)	3,591		(3,642)	3,566		(3,636)	3,540	A1	(44,061)	44,156	A1
34																
35		1,521	8,792		1,527	8,767		1,534	8,742		1,541	8,717		18,052	106,269	
36																
37		(1,521)	7,794		(1,527)	7,747		(1,534)	7,699		(1,541)	7,652		(18,052)	94,956	
38																
39		1,064,077	1,064,077		1,057,600	1,057,600		1,051,123	1,051,123	C	1,044,645	1,044,645		1,080,270	1,080,270	
40																
41		-1.72	8.79		-1.73	8.79		-1.75	8.79		-1.77	8.79		-20.05	8.79	
42																
43		7,794	7,794		7,747	7,747		7,699	7,699		7,652	7,652		94,956	94,956	
44																
45		9,315	0		9,274	0		9,233	0		9,193	0		113,008	0	
46																
47		16,587	0		16,514	0		16,441	0		16,369	0		201,225	0	
48																
49																
50																
51			5,176			5,176			5,176			5,176			62,113	
52			(699)			(698)			(697)			(695)			(8,433)	
53			(2,956)			(2,951)			(2,945)			(2,940)			(35,628)	
54			1,521			1,527			1,534			1,541			18,052	
55			7,794			7,747			7,699			7,652			94,956	
56			9,315			9,274			9,233			9,193			113,008	
57																
58		0	16,587		0	16,514		0	16,441		0	16,369		0	201,225	
59																



(Whole \$)

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
1															
2															
3	September 2008		October 2008		November 2008		December 2008		Total Year 2008						
4	Recorded		Recorded		Recorded		Recorded		Recorded						
5	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
60															
61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	2,465	2,465	2,450	2,450	2,435	2,435	2,420	2,420					30,032	30,032	
64	0	0	0	0	0	0	0	0					0	0	
65	5,447	5,447	5,447	5,447	5,447	5,447	5,447	5,447	C	5,447	5,447		65,365	65,365	
66	7,912	7,912	7,897	7,897	7,882	7,882	7,867	7,867					95,396	95,396	
67															
68	(7,912)	8,675	(7,897)	8,617	(7,882)	8,559	(7,867)	8,501					(95,396)	105,829	
69	(699)	767	(698)	762	(697)	757	(695)	752					(8,433)	9,355	
70															
71															
72	0	0	0	0	0	0	0	0					0	0	
73															
74	(699)	767	(698)	762	(697)	757	(695)	752	A2				(8,433)	9,355	A2
75															
76															
77															
78															
79															
80															
81															
82															
83		5,176		5,176		5,176		5,176			5,176			62,113	
84		(699)		(698)		(697)		(695)			(695)			(8,433)	
85		(2,956)		(2,951)		(2,945)		(2,940)			(2,940)			(35,628)	
86		1,521		1,527		1,534		1,541			1,541			18,052	
87		7,794		7,747		7,699		7,652			7,652			94,956	
88		9,315		9,274		9,233		9,193			9,193			113,008	
89															
90	0	16,587	0	16,514	0	16,441	0	16,369			0	16,369	0	201,225	
91															
92															
93	0	0	0	0	0	0	0	0			0	0	0	0	
94	0	0	0	0	0	0	0	0			0	0	0	0	
95	2,465	2,465	2,450	2,450	2,435	2,435	2,420	2,420					30,032	30,032	
96	0	0	0	0	0	0	0	0			0	0	0	0	
97	8,894	8,894	8,894	8,894	8,894	8,894	8,894	8,894	C	8,894	8,894		106,724	106,724	
98	804	804	804	804	804	804	804	804			804	804	9,649	9,649	
99	0	0	0	0	0	0	0	0			0	0	0	0	
100	12,163	12,163	12,148	12,148	12,133	12,133	12,118	12,118					146,405	146,405	
101															
102	(12,163)	4,424	(12,148)	4,366	(12,133)	4,308	(12,118)	4,251					(146,405)	54,821	
103															
104	(4,257)	1,548	(4,252)	1,528	(4,246)	1,508	(4,241)	1,488	A2				(51,242)	19,187	A2
105															
106	1,301	1,301	1,301	1,301	1,301	1,301	1,301	1,301	C	1,301	1,301	A2	15,614	15,614	A2
107															
108	(2,956)	2,850	(2,951)	2,829	(2,945)	2,809	(2,940)	2,789					(35,628)	34,801	
109															
110															
111															
112	0	(16,587)	0	(16,514)	0	(16,441)	0	(16,369)			0	(16,369)	0	(201,225)	
113	5,176	5,176	5,176	5,176	5,176	5,176	5,176	5,176			5,176	5,176	62,113	62,113	
114	804	804	804	804	804	804	804	804			804	804	9,649	9,649	
115	2,465	2,465	2,450	2,450	2,435	2,435	2,420	2,420					30,032	30,032	
116	8,445	(8,142)	8,430	(8,084)	8,415	(8,026)	8,400	(7,968)			8,400	(7,968)	101,794	(99,431)	
117	35%	35%	35%	35%	35%	35%	35%	35%			35%	35%	35%	35%	

(Whole \$)

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
1															
2															
3	September 2008		October 2008		November 2008		December 2008		Total Year 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> <u>Proposed</u>		<u>Present</u> <u>Proposed</u>		<u>Present</u> <u>Proposed</u>		
118	2,956    (2,850)		2,951    (2,829)		2,945    (2,809)		2,940    (2,789)		35,628    (34,801)						

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