



RRQ Model Report
Smart Meter - Deploy.
Gas
Dec, 2010

100% Bonus Depreciation
Added

NAME OF REPORT:

PREPARED BY:

{Redacted}

DATE NEEDED BY:

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

I. General Checklist:

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

II. Factor verification:

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

III. Spreadsheet control verification:

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

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

<p>F. FedTaxDepr</p> <p>G. StateTaxDepr</p>	<p>This tab calculates Federal and State tax depreciation which is used to feed tab: "C. Wtd Rate Base" and is calculated as follows:</p> <p>For January of any year:</p> <ol style="list-style-type: none"> 1. the sum of the product of each prior years' additions, times the appropriate Federal Tax Depreciation rate (half-year convention), plus 2. the current month's addition, times the current rate, divided by the number of months left in the year. <p>For February-to-December of any year:</p> <ol style="list-style-type: none"> 1. the prior month's depreciation amount, plus 2. the current month's addition, times the current rate, divided by the number of months left in the year.
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RRQ Component	Calculation	Source	What triggers change	Controls	Contacts	Risks
Depreciation Expense	Monthly depreciation equals the depreciable base times the current depreciation rate divided by 12. The base is the previous month's, inception-to-date additions plus 1/2 the current month's adds.	Depreciation rates come from the May 1 Letter. The additions come from a B/W additions report (Smart Meter and Demand Response) or an MLX additions report (Ag-Ice).	May 1 Letter (depreciation rates)	Line items added to model showing inputs and the actual calculations so preparer and reviewer can verify formula-driven results. Check List for revising rates.	Capital Accounting, depreciation desk (Ginny Ng).	If new rates not updated. New controls should prevent.
Return on Rate Base	The ROR calculation is the Rate Base (2-month average of Plant less Depreciation Reserve less Deferred Tax) times the currently authorized Cost of Capital (currently 8.79%).	Plant is cumulative additions. Depreciation reserve is cumulative book depreciation expense. Deferred Tax is the difference between the book and Federal tax depreciation expense times the Federal tax rate (currently 35%).	Rate base components updated monthly with additions activity. ROR changes with new authorized cost of capital proceeding.	Hard copy of cost of capital sheet part of referenced work papers. Line items added to model showing cumulative additions and book depreciation expense so preparer and reviewer can verify Plant and Reserve numbers. New Dec07 additions report dramatical	ROR - Capital Accounting, AFUDC desk or Revenue Requirements (Maybelline Dizon).	New ROR not updated, wrong adds or depreciation exp. New controls should prevent.
Income Taxes	The "Income Taxes" line item is the sum of: 1) Federal current income tax, 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/State	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 (currently 0.998%)/12.	Methodology and rate comes from Mario Garcia, Capital Accounting property tax.	New GRC revised property tax rate or old GRC authorized interim rate revisions.	Will include in refernce work papers 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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From: Garcia, Mario A (Tax)
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: Basel, Gerald (Jerry)
Sent: Tuesday, August 03, 2010 3:07 PM
To: Garcia, Mario A (Tax)
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

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

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

From: Garcia, Mario A (Tax)
Sent: Tuesday, August 03, 2010 2:53 PM
To: Basel, Gerald (Jerry)
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: Basel, Gerald (Jerry)
Sent: Tuesday, August 03, 2010 2:36 PM
To: Garcia, Mario A (Tax)
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

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

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

From: Basel, Gerald (Jerry)
Sent: Wednesday, March 10, 2010 10:27 AM
To: Garcia, Mario A (Tax)
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

From: Garcia, Mario A (Tax)
Sent: Monday, January 25, 2010 4:07 PM
To: Basel, Gerald (Jerry)
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

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

From: Basel, Gerald (Jerry)
Sent: Monday, January 25, 2010 4:00 PM
To: Garcia, Mario A (Tax)
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.

ANALYSIS

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Depreciation												
Depreciation (line 1)	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771
Plant Balance (line 8)	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289	601,378,289
Monthly Depr Rate	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
Annual Depr Rate	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%	5.42%

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
Return on Rate Base												
Return (line 2)	3,093,097	3,075,535	3,057,973	3,040,410	3,022,848	3,005,286	2,987,724	2,970,161	2,952,599	2,935,037	2,917,474	2,899,912
Wtd Avg Rate Base (line 21)	422,265,859	419,868,273	417,470,687	415,073,101	412,675,515	410,277,929	407,880,343	405,482,757	403,085,171	400,687,584	398,289,998	395,892,412
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
Income Taxes												
State	266,089	264,199	262,309	260,419	258,529	256,639	254,749	252,858	250,968	249,078	247,188	245,298
Federal	1,524,969	1,517,385	1,509,802	1,502,218	1,494,634	1,487,051	1,479,467	1,471,884	1,464,300	1,456,717	1,449,133	1,441,549
Deferred	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)	(316,185)
Total	1,474,773	1,465,399	1,456,025	1,446,652	1,437,278	1,427,904	1,418,531	1,409,157	1,399,783	1,390,410	1,381,036	1,371,662

Property Taxes
Property taxes are calculated on net plant.

Factors	
Property Tax Rate 2011-2012	0.01195
Property Tax Rate 2010-2011	0.01175
Property Tax Rate 2009-2010	0.01173
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.009988

(Whole \$)

REVENUE REQUIREMENTS

	January 2011		February 2011		March 2011		April 2011			
	Recorded		Recorded		Recorded		Recorded			
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed		
REVENUE REQUIREMENT SUMMARY										
ERAM Revenue	0	7,704,866	0	7,677,930	0	7,650,994	0	7,624,058		
Other Revenue	0	0	0	0	0	0	0	0		
Total Revenue	0	7,704,866	0	7,677,930	0	7,650,994	0	7,624,058		
Operating Expenses										
Fuel Expense	0	0	0	0	0	0	0	0		
O&M Expense	0	0	0	0	0	0	0	0		
A&G Expense	0	0	0	0	0	0	0	0		
Franchise Fees	0	0	0	0	0	0	0	0		
Uncollectible Accounts	0	0	0	0	0	0	0	0		
Expense Adjustments	0	0	0	0	0	0	0	0		
Total Operating Expenses	0	0	0	0	0	0	0	0		
Depreciation	C	2,713,771	2,713,771	C	2,713,771	2,713,771	C	2,713,771	2,713,771	C
Taxes Other Than Income										
Super Fund Tax		0	0		0	0		0	0	
Property Tax		423,224	423,224		423,224	423,224	A	423,224	423,224	A
Payroll Tax		0	0		0	0		0	0	
Other		0	0		0	0		0	0	
Total Other Taxes		423,224	423,224		423,224	423,224		423,224	423,224	
Income Taxes										
State		(415,021)	266,089		(414,530)	264,199		(413,548)	260,419	
Federal		(1,488,019)	1,208,683		(1,486,075)	1,201,200		(1,482,187)	1,186,233	
Total Income Taxes		(1,903,040)	1,474,773		(1,900,605)	1,465,399		(1,895,735)	1,446,652	
Total Expenses		1,233,955	4,611,768		1,236,390	4,602,394		1,241,260	4,583,647	
Operating Income		(1,233,955)	3,093,097		(1,236,390)	3,075,535		(1,241,260)	3,040,410	
Rate Base	C	422,265,859	422,265,859	C	419,868,273	419,868,273	C	417,470,687	417,470,687	C
Rate of Return		-3.51	8.79		-3.53	8.79		-3.56	8.79	
Income Requirement @ Authorized RoR		3,093,097	3,093,097		3,075,535	3,075,535		3,057,973	3,057,973	
Income Deficiency		4,327,053	0		4,311,925	0		4,296,798	0	
Revenue Deficiency		7,704,866	0		7,677,930	0		7,650,994	0	
STATE TAX COMPUTATION										
Book Depreciation			2,713,771			2,713,771			2,713,771	
State Taxes			(415,021)			(414,530)			(413,548)	
Federal Taxes			(1,488,019)			(1,486,075)			(1,482,187)	
Operating Income			810,731			813,166			815,601	
Income Requirement			3,093,097			3,075,535			3,057,973	
Income Deficiency			4,327,053			4,311,925			4,296,798	
Total Revenue Gross Up		0	7,704,866		0	7,677,930		0	7,650,994	

(Whole \$)

REVENUE REQUIREMENTS

	January 2011		February 2011		March 2011		April 2011		
	Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	423,224	423,224	423,224	423,224	423,224	423,224	423,224	423,224	
Interest Expense	978,249	978,249	972,695	972,695	967,140	967,140	961,586	961,586	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 3,293,331	3,293,331	C 3,293,331	3,293,331	C 3,293,331	3,293,331	C 3,293,331	3,293,331	C
Total Deductions	4,694,805	4,694,805	4,689,250	4,689,250	4,683,696	4,683,696	4,678,141	4,678,141	
State Taxable Income	(4,694,805)	3,010,061	(4,689,250)	2,988,679	(4,683,696)	2,967,298	(4,678,141)	2,945,916	
Current State Tax	(415,021)	266,089	(414,530)	264,199	(414,039)	262,309	(413,548)	260,419	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	(415,021)	266,089	(414,530)	264,199	(414,039)	262,309	(413,548)	260,419	

FEDERAL TAX COMPUTATION

Book Depreciation		2,713,771		2,713,771		2,713,771		2,713,771	
State Taxes		(415,021)		(414,530)		(414,039)		(413,548)	
Federal Taxes		(1,488,019)		(1,486,075)		(1,484,131)		(1,482,187)	
Operating Income		810,731		813,166		815,601		818,036	
Income Requirement		3,093,097		3,075,535		3,057,973		3,040,410	
Income Deficiency		4,327,053		4,311,925		4,296,798		4,281,671	
Total Revenue Gross Up	0	7,704,866	0	7,677,930	0	7,650,994	0	7,624,058	

Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	423,224	423,224	423,224	423,224	423,224	423,224	423,224	423,224	
Interest Expense	978,249	978,249	972,695	972,695	967,140	967,140	961,586	961,586	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 1,810,385	1,810,385	C 1,810,385	1,810,385	C 1,810,385	1,810,385	C 1,810,385	1,810,385	C
State Income Tax (Prior Year)	136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	3,348,098	3,348,098	3,342,544	3,342,544	3,336,989	3,336,989	3,331,435	3,331,435	
Federal Taxable Income	(3,348,098)	4,356,768	(3,342,544)	4,335,386	(3,336,989)	4,314,004	(3,331,435)	4,292,623	
Current Federal Tax	(1,171,834)	1,524,869	(1,169,890)	1,517,385	(1,167,946)	1,509,902	(1,166,002)	1,502,418	
Tax Adjustments	C (316,185)	(316,185)	C (316,185)	(316,185)	C (316,185)	(316,185)	C (316,185)	(316,185)	C
Total Federal Tax	(1,488,019)	1,208,683	(1,486,075)	1,201,200	(1,484,131)	1,193,716	(1,482,187)	1,186,233	

Reconciliation

Revenue Deficiency	0	(7,704,866)	0	(7,677,930)	0	(7,650,994)	0	(7,624,058)	
Book Depreciation	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	
Other Taxes	423,224	423,224	0 423,224	423,224	423,224	423,224	423,224	423,224	
State Tax Prior Year	136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240	
Interest Expense	978,249	978,249	972,695	972,695	967,140	967,140	961,586	961,586	
Total	4,251,484	(3,453,381)	4,245,930	(3,432,000)	4,240,375	(3,410,618)	4,234,821	(3,389,237)	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	1,488,019	(1,208,683)	1,486,075	(1,201,200)	1,484,131	(1,193,716)	1,482,187	(1,186,233)	
	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	

(Whole \$)

May 2011		June 2011		July 2011		August 2011		September 2011	
Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0
423,224	423,224	423,224	423,224	532,580	532,580	532,580	532,580	532,580	532,580
956,032	956,032	950,477	950,477	944,923	944,923	939,368	939,368	933,814	933,814
0	0	0	0	0	0	0	0	0	0
3,293,331	3,293,331	C 3,293,331	3,293,331	C 3,293,331	3,293,331	C 3,293,331	3,293,331	C 3,293,331	3,293,331
4,672,587	4,672,587	4,667,033	4,667,033	4,770,834	4,770,834	4,765,279	4,765,279	4,759,725	4,759,725
(4,672,587)	2,924,535	(4,667,033)	2,903,153	(4,770,834)	2,881,771	(4,765,279)	2,860,390	(4,759,725)	2,839,008
(413,057)	258,529	(412,566)	256,639	(421,742)	254,749	(421,251)	252,858	(420,760)	250,968
0	0	0	0	0	0	0	0	0	0
(413,057)	258,529	(412,566)	256,639	(421,742)	254,749	(421,251)	252,858	(420,760)	250,968
	2,713,771		2,713,771		2,713,771		2,713,771		2,713,771
	(413,057)		(412,566)		(421,742)		(421,251)		(420,760)
	(1,480,243)		(1,478,299)		(1,514,630)		(1,512,686)		(1,510,742)
	820,471		822,906		777,400		779,835		782,270
	3,022,848		3,005,286		2,987,724		2,970,161		2,952,599
	4,266,543		4,251,416		4,297,703		4,282,576		4,267,449
0	7,597,122	0	7,570,186	0	7,652,605	0	7,625,669	0	7,598,733
0	0	0	0	0	0	0	0	0	0
423,224	423,224	423,224	423,224	532,580	532,580	532,580	532,580	532,580	532,580
956,032	956,032	950,477	950,477	944,923	944,923	939,368	939,368	933,814	933,814
0	0	0	0	0	0	0	0	0	0
1,810,385	1,810,385	C 1,810,385	1,810,385	C 1,810,385	1,810,385	C 1,810,385	1,810,385	C 1,810,385	1,810,385
136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240
0	0	0	0	0	0	0	0	0	0
3,325,880	3,325,880	3,320,326	3,320,326	3,424,127	3,424,127	3,418,573	3,418,573	3,413,018	3,413,018
(3,325,880)	4,271,241	(3,320,326)	4,249,860	(3,424,127)	4,228,478	(3,418,573)	4,207,096	(3,413,018)	4,185,715
(1,164,058)	1,494,934	(1,162,114)	1,487,451	(1,198,445)	1,479,967	(1,196,500)	1,472,484	(1,194,556)	1,465,000
(316,185)	(316,185)	C (316,185)	(316,185)	C (316,185)	(316,185)	C (316,185)	(316,185)	C (316,185)	(316,185)
(1,480,243)	1,178,749	(1,478,299)	1,171,266	(1,514,630)	1,163,782	(1,512,686)	1,156,299	(1,510,742)	1,148,815
0	(7,597,122)	0	(7,570,186)	0	(7,652,605)	0	(7,625,669)	0	(7,598,733)
2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771
423,224	423,224	423,224	423,224	532,580	532,580	532,580	532,580	532,580	532,580
136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240	136,240
956,032	956,032	950,477	950,477	944,923	944,923	939,368	939,368	933,814	933,814
4,229,267	(3,367,855)	4,223,712	(3,346,473)	4,327,513	(3,325,092)	4,321,959	(3,303,710)	4,316,405	(3,282,329)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
1,480,243	(1,178,749)	1,478,299	(1,171,266)	1,514,630	(1,163,782)	1,512,686	(1,156,299)	1,510,742	(1,148,815)
0	0	(0)	(0)	(0)	(0)	(0)	(0)	0	0

(Whole \$)

October 2011		November 2011		December 2011		Total Year 2011	
Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	7,571,797	0	7,544,861	0	7,517,925	0	91,336,744
0	0	0	0	0	0	0	0
0	7,571,797	0	7,544,861	0	7,517,925A	0	91,336,744A1
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,713,771	2,713,771	C 2,713,771	2,713,771	C 2,713,771	2,713,771A	32,565,256	32,565,256A1
0	0	0	0	0	0	0	0
532,580	532,580	A 532,580	532,580	A 532,580	532,580	5,734,822	5,734,822
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
532,580	532,580	532,580	532,580	532,580	532,580	5,734,822	5,734,822
(420,269)	249,078	(419,778)	247,188	(419,287)	245,298	(5,005,844)	3,068,324
(1,508,798)	1,141,331	(1,506,854)	1,133,848	(1,504,909)	1,126,364	(17,957,574)	14,010,287
(1,929,066)	1,390,410	(1,926,631)	1,381,036	(1,924,196)	1,371,662A	(22,963,418)	17,078,611A1
1,317,285	4,636,761	1,319,720	4,627,387	1,322,155	4,618,013	15,336,660	55,378,688
(1,317,285)	2,935,037	(1,319,720)	2,917,474	(1,322,155)	2,899,912	(15,336,660)	35,958,056
400,687,584	400,687,584	C 398,289,998	398,289,998	C 395,892,412	395,892,412	409,079,136	409,079,136
-3.95	8.79	-3.98	8.79	-4.01	8.79	-44.99	8.79
2,935,037	2,935,037	2,917,474	2,917,474	2,899,912	2,899,912A	35,958,056	35,958,056
4,252,321	0	4,237,194	0	4,222,067	0	51,294,716	0
7,571,797	0	7,544,861	0	7,517,925	0	91,336,744	0
2,713,771		2,713,771		2,713,771		32,565,256	
(420,269)		(419,778)		(419,287)		(5,005,844)	
(1,508,798)		(1,506,854)		(1,504,909)		(17,957,574)	
784,705		787,140		789,575		9,601,838	
2,935,037		2,917,474		2,899,912		35,958,056	
4,252,321		4,237,194		4,222,067		51,294,716	
0	7,571,797	0	7,544,861	0	7,517,925	0	91,336,744

(Whole \$)

October 2011		November 2011		December 2011		Total Year 2011	
Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0
532,580	532,580	532,580	532,580	532,580	532,580	5,734,822	5,734,822
928,260	928,260	922,705	922,705	917,151	917,151	11,372,400	11,372,400
0	0	0	0	0	0	0	0
3,293,331	3,293,331	C 3,293,331	3,293,331	C 3,293,331	3,293,331	39,519,977	39,519,977
4,754,171	4,754,171	4,748,616	4,748,616	4,743,062	4,743,062	56,627,199	56,627,199
(4,754,171)	2,817,627	(4,748,616)	2,796,245	(4,743,062)	2,774,863	(56,627,199)	34,709,546
(420,269)	249,078	(419,778)	247,188	(419,287)	245,298	(5,005,844)	3,068,324
0	0	0	0	0	0	0	0
(420,269)	249,078	(419,778)	247,188	(419,287)	245,298 A	(5,005,844)	3,068,324 A2
	2,713,771		2,713,771		2,713,771		32,565,256
	(420,269)		(419,778)		(419,287)		(5,005,844)
	(1,508,798)		(1,506,854)		(1,504,909)		(17,957,574)
	784,705		787,140		789,575		9,601,838
	2,935,037		2,917,474		2,899,912		35,958,056
	4,252,321		4,237,194		4,222,067		51,294,716
0	7,571,797	0	7,544,861	0	7,517,925	0	91,336,744
0	0	0	0	0	0	0	0
532,580	532,580	532,580	532,580	532,580	532,580	5,734,822	5,734,822
928,260	928,260	922,705	922,705	917,151	917,151	11,372,400	11,372,400
0	0	0	0	0	0	0	0
1,810,385	1,810,385	C 1,810,385	1,810,385	C 1,810,385	1,810,385	21,724,620	21,724,620
136,240	136,240	136,240	136,240	136,240	136,240	1,634,876	1,634,876
0	0	0	0	0	0	0	0
3,407,464	3,407,464	3,401,910	3,401,910	3,396,355	3,396,355	40,466,718	40,466,718
(3,407,464)	4,164,333	(3,401,910)	4,142,952	(3,396,355)	4,121,570	(40,466,718)	50,870,026
(1,192,612)	1,457,517	(1,190,668)	1,450,033	(1,188,724)	1,442,549 A	(14,163,351)	17,804,509 A2
(316,185)	(316,185)	C (316,185)	(316,185)	C (316,185)	(316,185) A	(3,794,222)	(3,794,222) A2
(1,508,798)	1,141,331	(1,506,854)	1,133,848	(1,504,909)	1,126,364	(17,957,574)	14,010,287
0	(7,571,797)	0	(7,544,861)	0	(7,517,925)	0	(91,336,744)
2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	2,713,771	32,565,256	32,565,256
532,580	532,580	532,580	532,580	532,580	532,580	5,734,822	5,734,822
136,240	136,240	136,240	136,240	136,240	136,240	1,634,876	1,634,876
928,260	928,260	922,705	922,705	917,151	917,151	11,372,400	11,372,400
4,310,850	(3,260,947)	4,305,296	(3,239,565)	4,299,741	(3,218,184)	51,307,353	(40,029,391)
35%	35%	35%	35%	35%	35%	35%	35%
1,508,798	(1,141,331)	1,506,854	(1,133,848)	1,504,909	(1,126,364)	17,957,574	(14,010,287)
(0)	(0)	0	0	(0)	(0)	(0)	(0)

Pacific Gas and Electric Company
 Smart Meter - Deploy Gas
 D.06.07.027: \$1.61B total cost, "(in place) at least until PG&E's next general rate case"
 Capital-Related Revenue Requirements (RRQ)
 (dollars)

Capital-Related RRQ	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
1 Depreciation	2,155,927	2,170,104	2,245,396	2,310,225	2,352,878	2,407,436	2,455,458	2,505,863	2,567,256	2,639,256	2,713,480		
2 Return on Rate Base	2,586,517	2,608,114	2,690,621	2,776,152	2,826,374	2,894,152	2,944,074	3,002,638	3,099,360	3,163,927	3,166,320	3,110,323	
3 Income Taxes	1,149,265	1,160,472	1,188,369	1,240,318	1,255,639	1,299,972	1,324,620	1,348,525	1,394,200	1,386,238	1,373,841	1,344,938	
4 Property Taxes	753,659	793,656	793,656	793,656	793,656	793,656	793,656	793,656	793,656	793,656	793,656	793,656	
5 Total	6,188,164	6,241,435	6,316,051	6,403,356	6,478,629	6,605,214	6,676,362	6,780,721	6,925,199	7,029,841	7,053,451	7,011,987	
6 Capital Additions (GAP)	4,423,797	6,575,806	21,586,895	8,002,031	12,423,331	13,467,360	8,188,738	16,712,733	20,902,526	10,572,681	6,803,154	1,860,449	
7 Plant Balance	469,558,689	474,082,486	480,658,392	502,245,287	510,247,318	522,670,649	536,138,009	544,326,747	561,039,480	581,942,006	592,614,686	599,517,841	601,578,289
8 Plant Balance (Weighted Avg)	471,870,587	477,370,439	491,451,839	506,246,302	516,458,983	529,404,329	540,232,578	552,683,113	571,490,743	587,278,346	596,066,263	600,448,065	
9 Depreciation Reserve	37,386,146	39,542,073	41,721,258	43,904,653	46,124,888	48,427,862	51,025,298	53,488,735	55,994,599	58,581,873	61,230,236	63,934,192	66,647,672
10 Rate Base (Weighted Avg):													
11 Plant	471,870,587	477,370,439	491,451,839	506,246,302	516,458,983	529,404,329	540,232,578	552,683,113	571,490,743	587,278,346	596,066,263	600,448,065	
12 Depreciation Reserve	38,464,110	40,621,678	42,842,965	45,119,776	47,451,375	49,831,580	52,252,017	54,711,667	57,208,286	59,810,605	62,546,714	65,290,932	
13 Deferred Taxes	80,298,267	80,682,252	81,288,633	82,128,257	83,154,446	84,466,242	86,048,552	88,025,016	91,081,588	93,545,625	101,217,434	107,809,009	
14 Total	553,108,110	558,056,516	567,320,241	578,998,230	585,653,163	595,106,007	601,921,410	609,216,470	623,120,868	631,822,116	637,267,116	647,348,124	

Inception to Date RRQ by Component and Period									
2006	2006	2007	2008	2009	2010	TD	TD	TD	TD
na	215,909	2,235,869	13,923,636	21,994,483	49,281,225	66,731,576	29,901,525	18,058,452	
na	292,247	3,186,213	17,251,109	27,617,935	34,887,754	83,237,258	34,887,754	22,338,852	
na	(81,825)	(1,103,679)	5,391,638	10,543,465	15,446,342	36,193,943	15,446,342	9,977,004	
na	34,096	371,923	1,809,277	2,669,128	4,301,277	8,175,808	4,301,277	2,659,381	
na	451,427	4,689,526	37,465,713	62,825,011	83,896,899	189,338,677	(22,900,251)	53,522,450	

Inception to Date Capital Additions by Period									
2006	2006	2007	2008	2009	2010	TD	TD	TD	TD
na	14,239,448	145,926,196	155,636,956	153,856,087	131,719,601	601,378,281	(19,436,284)	131,719,601	91,380,791

The Model RRQ (do not have source file for comparison)
 Sum of lines 1,2,3 from above equal the RRQ (Line 46) in the Model for Tab "2007 Total RRQ"
 Sum of lines 1-3 from above.

Line	2006	2007	2008	2009	2010	TD	TD	TD	TD
1	5,891,509	5,847,780	6,122,385	6,326,705	6,445,006	6,601,560	6,722,138	6,857,027	7,050,935
2	2,113,360	2,314,980	2,389,660	2,608,361	2,831,818	3,079,385	3,179,286	3,189,786	3,126,537
3	1,478,849	1,498,700	1,513,642	1,486,251	1,481,999	1,485,394	1,485,473	1,492,160	1,511,397

ANALYSIS

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Depreciation												
Depreciation (line 1)	2,155,927	2,179,194	2,243,396	2,310,225	2,352,973	2,407,436	2,453,438	2,505,863	2,567,374	2,637,264	2,694,956	2,713,480
Plant Balance (line 8)	471,870,597	477,378,439	491,931,839	506,246,302	516,436,845	529,404,328	540,232,378	552,653,113	571,490,743	587,278,346	594,066,203	600,448,065
Monthly Depr Rate	0.46%	0.46%	0.46%	0.46%	0.46%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%	0.45%
Annual Depr Rate	5.48%	5.48%	5.48%	5.48%	5.47%	5.46%	5.45%	5.44%	5.43%	5.43%	5.43%	5.42%

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

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Return on Rate Base												
Return (line 2)	2,586,517	2,608,114	2,690,621	2,776,162	2,826,374	2,884,152	2,944,074	3,002,638	3,099,360	3,163,097	3,166,320	3,130,325
Rate Avg Rate Base (line 21)	353,108,110	356,056,516	367,820,241	378,998,230	385,853,163	395,106,007	401,921,410	409,916,430	423,120,868	431,822,116	432,262,116	427,348,124
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

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

	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Income Taxes												
State	123,223	125,470	123,858	137,154	141,610	147,694	151,772	153,292	149,335	139,420	139,643	120,494
Federal	680,858	602,123	294,629	203,727	(28,862)	(219,464)	(319,824)	(1,094,116)	(2,628,823)	(3,827,540)	(5,025,440)	(5,683,378)
Deferred	334,491	452,879	778,882	899,447	1,133,651	1,471,912	1,692,678	2,559,451	3,953,694	5,074,378	5,269,128	6,913,512
Total	1,149,069	1,160,472	1,188,369	1,240,318	1,265,659	1,299,872	1,324,626	1,348,525	1,364,200	1,386,258	1,373,841	1,344,638

Property Taxes
Property taxes are calculated on net plant.

Property Tax Rate 2010-2011	0.01175
Property Tax Rate 2009-2010	0.01175
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.0099883

(Whole \$)

REVENUE REQUIREMENTS

	January 2010		February 2010		March 2010		April 2010						
	Recorded		Recorded		Recorded		Recorded						
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed					
REVENUE REQUIREMENT SUMMARY													
ERAM Revenue	0	6,185,164	0	6,241,435	0	6,416,041	0	6,620,360					
Other Revenue	0	0	0	0	0	0	0	0					
Total Revenue	0	6,185,164	0	6,241,435	0	6,416,041	0	6,620,360					
Operating Expenses													
Fuel Expense	0	0	0	0	0	0	0	0					
O&M Expense	0	0	0	0	0	0	0	0					
A&G Expense	0	0	0	0	0	0	0	0					
Franchise Fees	0	0	0	0	0	0	0	0					
Uncollectible Accounts	0	0	0	0	0	0	0	0					
Expense Adjustments	0	0	0	0	0	0	0	0					
Total Operating Expenses	0	0	0	0	0	0	0	0					
Depreciation	C	2,155,927	2,155,927	C	2,179,194	2,179,194	C	2,243,396	2,243,396	C	2,310,225	2,310,225	C
Taxes Other Than Income													
Super Fund Tax	0	0	0	0	0	0	0	0					
Property Tax	293,656	293,656	293,656	293,656	A	293,656	293,656	A	293,656	293,656	A		
Payroll Tax	0	0	0	0	0	0	0	0					
Other	0	0	0	0	0	0	0	0					
Total Other Taxes	293,656	293,656	293,656	293,656	293,656	293,656	293,656	293,656					
Income Taxes													
State	(423,545)	123,223	(426,273)	125,470	(443,320)	123,858	(448,085)	137,154					
Federal	(1,138,966)	1,025,842	(1,149,500)	1,035,002	(1,181,104)	1,064,511	(1,213,963)	1,103,163					
Total Income Taxes	(1,562,511)	1,149,065	(1,575,774)	1,160,472	(1,624,424)	1,188,369	(1,662,048)	1,240,318					
Total Expenses	887,071	3,598,647	897,076	3,633,321	912,628	3,725,420	941,832	3,844,198					
Operating Income	(887,071)	2,586,517	(897,076)	2,608,114	(912,628)	2,690,621	(941,832)	2,776,162					
Rate Base	C	353,108,110	353,108,110	C	356,056,516	356,056,516	C	367,320,241	367,320,241	C	378,998,230	378,998,230	C
Rate of Return	-3.01	8.79	-3.02	8.79	-2.98	8.79	-2.98	8.79					
Income Requirement @ Authorized RoR	2,586,517	2,586,517	2,608,114	2,608,114	2,690,621	2,690,621	2,776,162	2,776,162					
Income Deficiency	3,473,588	0	3,505,190	0	3,603,248	0	3,717,994	0					
Revenue Deficiency	6,185,164	0	6,241,435	0	6,416,041	0	6,620,360	0					
STATE TAX COMPUTATION													
Book Depreciation		2,155,927		2,179,194		2,243,396		2,310,225					
State Taxes		(423,545)		(426,273)		(443,320)		(448,085)					
Federal Taxes		(1,138,966)		(1,149,500)		(1,181,104)		(1,213,963)					
Operating Income		593,416		603,421		618,972		648,177					
Income Requirement		2,586,517		2,608,114		2,690,621		2,776,162					
Income Deficiency		3,473,588		3,505,190		3,603,248		3,717,994					
Total Revenue Gross Up	0	6,185,164	0	6,241,435	0	6,416,041	0	6,620,360					

(Whole \$)

REVENUE REQUIREMENTS

	January 2010		February 2010		March 2010		April 2010		
	Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	293,656	293,656	293,656	293,656	293,656	293,656	293,656	293,656	
Interest Expense	818,034	818,034	824,864	824,864	850,959	850,959	878,013	878,013	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 3,679,545	3,679,545	C 3,703,577	3,703,577	C 3,870,317	3,870,317	C 3,897,171	3,897,171	C
Total Deductions	4,791,234	4,791,234	4,822,097	4,822,097	5,014,931	5,014,931	5,068,839	5,068,839	
State Taxable Income	(4,791,234)	1,393,930	(4,822,097)	1,419,338	(5,014,931)	1,401,110	(5,068,839)	1,551,521	
Current State Tax	(423,545)	123,223	(426,273)	125,470	(443,320)	123,858	(448,085)	137,154	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	(423,545)	123,223	(426,273)	125,470	(443,320)	123,858	(448,085)	137,154	
FEDERAL TAX COMPUTATION									
Book Depreciation		2,155,927		2,179,194		2,243,396		2,310,225	
State Taxes		(423,545)		(426,273)		(443,320)		(448,085)	
Federal Taxes		(1,138,966)		(1,149,500)		(1,181,104)		(1,213,963)	
Operating Income		593,416		603,421		618,972		648,177	
Income Requirement		2,586,517		2,608,114		2,690,621		2,776,162	
Income Deficiency		3,473,588		3,505,190		3,603,248		3,717,994	
Total Revenue Gross Up	0	6,185,164	0	6,241,435	0	6,416,041	0	6,620,360	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	293,656	293,656	293,656	293,656	293,656	293,656	293,656	293,656	
Interest Expense	818,034	818,034	824,864	824,864	850,959	850,959	878,013	878,013	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 3,112,759	3,112,759	C 3,415,991	3,415,991	C 4,471,629	4,471,629	C 4,880,073	4,880,073	C
State Income Tax (Prior Year)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	4,211,021	4,211,021	4,521,083	4,521,083	5,602,816	5,602,816	6,038,313	6,038,313	
Federal Taxable Income	(4,211,021)	1,974,143	(4,521,083)	1,720,352	(5,602,816)	813,225	(6,038,313)	582,047	
Current Federal Tax	(1,473,857)	690,950	(1,582,379)	602,123	(1,960,985)	284,629	(2,113,410)	203,717	
Tax Adjustments	C 334,891	334,891	C 432,879	432,879	C 779,882	779,882	C 899,447	899,447	C
Total Federal Tax	(1,138,966)	1,025,842	(1,149,500)	1,035,002	(1,181,104)	1,064,511	(1,213,963)	1,103,163	
Reconciliation									
Revenue Deficiency	0	(6,185,164)	0	(6,241,435)	0	(6,416,041)	0	(6,620,360)	
Book Depreciation	2,155,927	2,155,927	2,179,194	2,179,194	2,243,396	2,243,396	2,310,225	2,310,225	
Other Taxes	293,656	293,656	0 293,656	293,656	293,656	293,656	293,656	293,656	
State Tax Prior Year	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	
Interest Expense	818,034	818,034	824,864	824,864	850,959	850,959	878,013	878,013	
Total	3,254,188	(2,930,976)	3,284,286	(2,957,149)	3,374,582	(3,041,459)	3,468,465	(3,151,895)	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	1,138,966	(1,025,842)	1,149,500	(1,035,002)	1,181,104	(1,064,511)	1,213,963	(1,103,163)	
	0	0	(0)	(0)	(0)	(0)	0	0	

(Whole \$)

May 2010		June 2010		July 2010		August 2010		September 2010						
Recorded		Recorded		Recorded		Recorded		Recorded						
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed					
0	6,738,662	0	6,895,215	0	7,145,362	0	7,280,251	0	7,474,159					
0	0	0	0	0	0	0	0	0	0					
0	6,738,662	0	6,895,215	0	7,145,362	0	7,280,251	0	7,474,159					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
2,352,973	2,352,973	C	2,407,436	2,407,436	C	2,453,438	2,453,438	C	2,505,863	2,505,863	C	2,587,374	2,587,374	C
0	0		0	0		0	0		0	0		0	0	
293,656	293,656	A	293,656	293,656	A	423,224	423,224	A	423,224	423,224	A	423,224	423,224	A
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
293,656	293,656		293,656	293,656		423,224	423,224		423,224	423,224		423,224	423,224	
(454,088)	141,610		(461,843)	147,694		(479,878)	151,772		(490,282)	153,292		(520,381)	140,335	
(1,234,483)	1,124,049		(1,261,048)	1,152,278		(1,328,023)	1,172,853		(1,352,855)	1,195,233		(1,392,090)	1,223,865	
(1,688,571)	1,265,659		(1,722,891)	1,299,972		(1,807,901)	1,324,626		(1,843,136)	1,348,525		(1,912,471)	1,364,200	
958,058	3,912,287		978,201	4,001,064		1,068,761	4,201,287		1,085,951	4,277,613		1,098,127	4,374,798	
(958,058)	2,826,374		(978,201)	2,894,152		(1,068,761)	2,944,074		(1,085,951)	3,002,638		(1,098,127)	3,099,360	
385,853,163	385,853,163	C	395,106,007	395,106,007	C	401,921,410	401,921,410	C	409,916,430	409,916,430	C	423,120,868	423,120,868	C
-2.98	8.79		-2.97	8.79		-3.19	8.79		-3.18	8.79		-3.11	8.79	
2,826,374	2,826,374		2,894,152	2,894,152		2,944,074	2,944,074		3,002,638	3,002,638		3,099,360	3,099,360	
3,784,432	0		3,872,353	0		4,012,835	0		4,088,589	0		4,197,487	0	
6,738,662	0		6,895,215	0		7,145,362	0		7,280,251	0		7,474,159	0	
	2,352,973			2,407,436			2,453,438			2,505,863			2,587,374	
	(454,088)			(461,843)			(479,878)			(490,282)			(520,381)	
	(1,234,483)			(1,261,048)			(1,328,023)			(1,352,855)			(1,392,090)	
	664,402			684,546			645,537			662,727			674,903	
	2,826,374			2,894,152			2,944,074			3,002,638			3,099,360	
	3,784,432			3,872,353			4,012,835			4,088,589			4,197,487	
0	6,738,662		0	6,895,215		0	7,145,362		0	7,280,251		0	7,474,159	

(Whole \$)

May 2010		June 2010		July 2010		August 2010		September 2010	
Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0
293,656	293,656	293,656	293,656	423,224	423,224	423,224	423,224	423,224	423,224
893,893	893,893	915,329	915,329	931,118	931,118	949,640	949,640	980,230	980,230
0	0	0	0	0	0	0	0	0	0
3,949,191	3,949,191	C 4,015,484	4,015,484	C 4,074,140	4,074,140	C 4,173,309	4,173,309	C 4,483,207	4,483,207
5,136,740	5,136,740	5,224,469	5,224,469	5,428,482	5,428,482	5,546,173	5,546,173	5,886,661	5,886,661
(5,136,740)	1,601,922	(5,224,469)	1,670,746	(5,428,482)	1,716,880	(5,546,173)	1,734,078	(5,886,661)	1,587,497
(454,088)	141,610	(461,843)	147,694	(479,878)	151,772	(490,282)	153,292	(520,381)	140,335
0	0	0	0	0	0	0	0	0	0
(454,088)	141,610	(461,843)	147,694	(479,878)	151,772	(490,282)	153,292	(520,381)	140,335
	2,352,973		2,407,436		2,453,438		2,505,863		2,587,374
	(454,088)		(461,843)		(479,878)		(490,282)		(520,381)
	(1,234,483)		(1,261,048)		(1,328,023)		(1,352,855)		(1,392,090)
	664,402		684,546		645,537		662,727		674,903
	2,826,374		2,894,152		2,944,074		3,002,638		3,099,360
	3,784,432		3,872,353		4,012,835		4,088,589		4,197,487
0	6,738,662	0	6,895,215	0	7,145,362	0	7,280,251	0	7,474,159
0	0	0	0	0	0	0	0	0	0
293,656	293,656	293,656	293,656	423,224	423,224	423,224	423,224	423,224	423,224
893,893	893,893	915,329	915,329	931,118	931,118	949,640	949,640	980,230	980,230
0	0	0	0	0	0	0	0	0	0
5,646,832	5,646,832	C 6,612,413	6,612,413	C 7,289,660	7,289,660	C 8,961,437	8,961,437	C 13,597,928	13,597,928
(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)
0	0	0	0	0	0	0	0	0	0
6,820,953	6,820,953	7,807,970	7,807,970	8,630,574	8,630,574	10,320,873	10,320,873	14,987,955	14,987,955
(6,820,953)	(82,291)	(7,807,970)	(912,755)	(8,630,574)	(1,485,212)	(10,320,873)	(3,040,623)	(14,987,955)	(7,513,796)
(2,387,334)	(28,802)	(2,732,789)	(319,464)	(3,020,701)	(519,824)	(3,612,306)	(1,064,218)	(5,245,784)	(2,629,829)
1,152,851	1,152,851	C 1,471,742	1,471,742	C 1,692,678	1,692,678	C 2,259,451	2,259,451	C 3,853,694	3,853,694
(1,234,483)	1,124,049	(1,261,048)	1,152,278	(1,328,023)	1,172,853	(1,352,855)	1,195,233	(1,392,090)	1,223,865
0	(6,738,662)	0	(6,895,215)	0	(7,145,362)	0	(7,280,251)	0	(7,474,159)
2,352,973	2,352,973	2,407,436	2,407,436	2,453,438	2,453,438	2,505,863	2,505,863	2,587,374	2,587,374
293,656	293,656	293,656	293,656	423,224	423,224	423,224	423,224	423,224	423,224
(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)
893,893	893,893	915,329	915,329	931,118	931,118	949,640	949,640	980,230	980,230
3,527,094	(3,211,568)	3,602,993	(3,292,222)	3,794,352	(3,351,010)	3,865,299	(3,414,951)	3,977,400	(3,496,758)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
<u>1,234,483</u>	<u>(1,124,049)</u>	<u>1,261,048</u>	<u>(1,152,278)</u>	<u>1,328,023</u>	<u>(1,172,853)</u>	<u>1,352,855</u>	<u>(1,195,233)</u>	<u>1,392,090</u>	<u>(1,223,865)</u>
(0)	(0)	0	0	0	0	0	0	0	0

(Whole \$)

October 2010		November 2010		December 2010		Total Year 2010			
Recorded		Recorded		Recorded		Recorded			
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed		
0	7,629,843	0	7,658,441	0	7,611,967	0	83,896,899		
0	0	0	0	0	0	0	0		
0	7,629,843	0	7,658,441	0	7,611,967 A	0	83,896,899 A1		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
2,657,264	2,657,264	C	2,694,956	2,694,956	C	2,713,480	2,713,480 A	29,261,525	29,261,525 A1
0	0		0	0		0	0	0	0
423,224	423,224	A	423,224	423,224	A	423,224	423,224	4,301,277	4,301,277
0	0		0	0		0	0	0	0
0	0		0	0		0	0	0	0
423,224	423,224		423,224	423,224		423,224	423,224	4,301,277	4,301,277
(535,058)	139,420		(546,364)	130,643		(552,493)	120,404	(5,781,610)	1,634,876
(1,423,607)	1,246,838		(1,437,156)	1,243,299		(1,439,655)	1,224,534	(15,552,448)	13,811,466
(1,958,665)	1,386,258		(1,983,519)	1,373,941		(1,992,148)	1,344,938 A	(21,334,058)	15,446,342 A1
1,121,823	4,466,746		1,134,660	4,492,121		1,144,556	4,481,642	12,228,744	49,009,145
(1,121,823)	3,163,097		(1,134,660)	3,166,320		(1,144,556)	3,130,325	(12,228,744)	34,887,754
431,822,116	431,822,116	C	432,262,116	432,262,116	C	427,348,124	427,348,124	396,902,778	396,902,778
-3.12	8.79		-3.15	8.79		-3.21	8.79	-36.97	8.79
3,163,097	3,163,097		3,166,320	3,166,320		3,130,325	3,130,325 A	34,887,754	34,887,754
4,284,920	0		4,300,980	0		4,274,881	0	47,116,498	0
7,629,843	0		7,658,441	0		7,611,967	0	83,896,899	0
2,657,264			2,694,956			2,713,480		29,261,525	
(535,058)			(546,364)			(552,493)		(5,781,610)	
(1,423,607)			(1,437,156)			(1,439,655)		(15,552,448)	
698,599			711,436			721,332		7,927,467	
3,163,097			3,166,320			3,130,325		34,887,754	
4,284,920			4,300,980			4,274,881		47,116,498	
0	7,629,843		0	7,658,441		0	7,611,967	0	83,896,899

(Whole \$)

October 2010		November 2010		December 2010		Total Year 2010	
Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0
423,224	423,224	423,224	423,224	423,224	423,224	4,301,277	4,301,277
1,000,388	1,000,388	1,001,407	1,001,407	990,023	990,023	11,033,897	11,033,897
0	0	0	0	0	0	0	0
4,629,082	4,629,082	C 4,755,952	4,755,952	C 4,836,679	4,836,679	50,067,654	50,067,654
6,052,694	6,052,694	6,180,583	6,180,583	6,249,926	6,249,926	65,402,828	65,402,828
(6,052,694)	1,577,149	(6,180,583)	1,477,858	(6,249,926)	1,362,041	(65,402,828)	18,494,070
(535,058)	139,420	(546,364)	130,643	(552,493)	120,404	(5,781,610)	1,634,876
0	0	0	0	0	0	0	0
(535,058)	139,420	(546,364)	130,643	(552,493)	120,404A	(5,781,610)	1,634,876A2
	2,657,264		2,694,956		2,713,480		29,261,525
	(535,058)		(546,364)		(552,493)		(5,781,610)
	(1,423,607)		(1,437,156)		(1,439,655)		(15,552,448)
	698,599		711,436		721,332		7,927,467
	3,163,097		3,166,320		3,130,325		34,887,754
	4,284,920		4,300,980		4,274,881		47,116,498
0	7,629,843	0	7,658,441	0	7,611,967	0	83,896,899
0	0	0	0	0	0	0	0
423,224	423,224	423,224	423,224	423,224	423,224	4,301,277	4,301,277
1,000,388	1,000,388	1,001,407	1,001,407	990,023	990,023	11,033,897	11,033,897
0	0	0	0	0	0	0	0
17,155,489	17,155,489	C 20,607,066	20,607,066	C 22,467,514	22,467,514	118,218,792	118,218,792
(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(161,133)	(161,133)
0	0	0	0	0	0	0	0
18,565,673	18,565,673	22,018,269	22,018,269	23,867,334	23,867,334	133,392,833	133,392,833
(18,565,673)	(10,935,830)	(22,018,269)	(14,359,828)	(23,867,334)	(16,255,367)	(133,392,833)	(49,495,934)
(6,497,985)	(3,827,540)	(7,706,394)	(5,025,940)	(8,353,567)	(5,689,378)A	(46,687,492)	(17,323,577)A2
5,074,379	5,074,379	C 6,269,239	6,269,239	C 6,913,912	6,913,912A	31,135,043	31,135,043A2
(1,423,607)	1,246,838	(1,437,156)	1,243,299	(1,439,655)	1,224,534	(15,552,448)	13,811,466
0	(7,629,843)	0	(7,658,441)	0	(7,611,967)	0	(83,896,899)
2,657,264	2,657,264	2,694,956	2,694,956	2,713,480	2,713,480	29,261,525	29,261,525
423,224	423,224	423,224	423,224	423,224	423,224	4,301,277	4,301,277
(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(13,428)	(161,133)	(161,133)
1,000,388	1,000,388	1,001,407	1,001,407	990,023	990,023	11,033,897	11,033,897
4,067,448	(3,562,395)	4,106,159	(3,552,282)	4,113,299	(3,498,668)	44,435,566	(39,461,332)
35%	35%	35%	35%	35%	35%	35%	35%
<u>1,423,607</u>	<u>(1,246,838)</u>	<u>1,437,156</u>	<u>(1,243,299)</u>	<u>1,439,655</u>	<u>(1,224,534)</u>	<u>15,552,448</u>	<u>(13,811,466)</u>
(0)	(0)	0	0	0	0		

Pacific Gas and Electric Company
 Smart Meter - Deploy Gas
 D.06.07.027- \$1.61B total cost, "(in para) at least until PG&E's next general rate case"
 Capital-Related Revenue Requirements (RRQ)
 (in \$)

	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	Inception to Date RRQ by Component and Period					CPAC/CS				
															2005	2006	2007	2008	2009	2010	2011	2012		
1 Depreciation	1,265,254	1,264,557	1,261,133	1,266,988	1,263,207	1,266,722	1,266,214	1,277,310	1,285,874	2,051,940	2,050,250	2,175,227	2,189,483	21,989,483	n/a	218,989	2,215,969	11,020,930	21,894,483	37,470,051	21,894,483			
2 Return on Rate Base	1,900,204	1,964,088	2,045,077	2,146,966	2,241,034	2,332,756	2,424,591	2,484,835	2,486,735	2,556,192	2,560,890	2,579,833	10,543,400	27,617,853	n/a	282,247	3,186,213	17,253,100	27,617,853	49,348,044	27,617,853			
3 Income Taxes	695,477	733,498	774,110	813,178	853,150	902,512	957,298	983,111	974,078	953,348					n/a	(83,825)	(1,103,678)	5,281,838	10,543,405	14,747,691	10,543,405			
4 Property Taxes	151,199	151,199	151,199	151,199	151,199	151,199	293,454	293,454	293,454	293,454	293,454	293,454	2,569,124	2,569,124	n/a	34,098	374,003	1,800,377	2,669,168	4,874,533	2,669,168			
5 Total	4,251,927	4,407,232	4,587,235	4,799,232	5,016,690	5,303,189	5,512,050	5,544,498	5,724,216	6,601,834	6,923,651	7,028,537	32,252,021	65,246,268	n/a	461,427	4,689,508	37,465,713	62,825,011	105,441,676	62,825,011			
6 Capital Additions (CAP)	9,434,261	14,101,254	12,524,057	21,295,181	11,759,456	16,492,224	9,387,697	14,430,395	8,200,947	13,708,521	10,147,088	16,172,676	113,856,007		n/a	14,238,448	145,926,199	155,636,938	151,856,067	469,659,689	151,856,067			
7 Plant Balance	315,802,002	325,236,963	336,538,217	351,662,274	373,157,455	384,916,311	403,469,129	427,427,456	436,637,403	449,337,926	459,466,812	469,058,669			n/a									
8 Plant Depreciation (Weighted Avg)	320,519,762	332,287,590	345,600,246	362,559,665	379,037,183	394,163,023	406,203,098	420,212,259	431,532,430	442,467,664	451,411,898	464,572,258			n/a									
9 Depreciation Reserve	16,660,022	18,051,170	20,142,078	21,632,668	23,944,174	25,384,562	27,223,093	28,160,715	31,146,586	33,176,569	35,206,636	37,388,146			n/a									
10 Rate Base (Weighted Avg)	320,519,762	332,287,590	345,600,246	362,559,665	379,037,183	394,163,023	406,203,098	420,212,259	431,532,430	442,467,664	451,411,898	464,572,258			n/a									
11 Plant	16,298,095	17,577,900	19,540,728	20,869,572	22,712,520	24,489,368	26,302,884	28,159,960	30,123,652	32,162,578	34,219,696	36,323,465			n/a									
12 Depreciation Reserve	44,875,146	45,849,449	47,038,094	48,262,078	50,380,478	52,574,431	55,135,024	58,000,965	61,460,267	65,464,723	70,312,050	76,548,666			n/a									
13 Deferred Taxes															n/a									
14 Total	259,616,042	266,693,241	275,221,434	292,876,261	305,993,185	317,909,224	326,762,230	335,929,234	339,695,511	344,900,368	349,679,122	351,700,680			n/a									

The Model RRQ (do not have source file for comparison)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Sum of lines 1,2,3 from above equal the RRQ (Line 46) in the Model for Tab "2007 Total RRQ"	4,100,738	4,256,137	4,430,516	4,647,833	4,885,491	5,051,969	5,219,395	5,340,840	5,450,660	5,538,195	5,619,196	5,694,674				
Sum of lines 1-3 from above, check	1,413,165	1,543,885	1,689,493	1,848,592	1,931,816	1,919,386	1,792,266	1,951,766	1,829,137	1,681,866	1,669,476	1,640,316				
	1,687,897	1,760,887	1,848,212	1,967,311	1,950,475	1,916,403	1,646,129	1,864,074	1,811,123	1,664,400	1,612,719	1,749,498				

ANALYSIS

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Depreciation												
Depreciation (line 1)	1,505,054	1,554,557	1,611,100	1,666,588	1,761,307	1,826,722	1,886,214	1,937,510	1,985,872	2,031,981	2,082,255	2,125,222
Plant Balance (line 8)	320,519,762	332,387,590	345,620,246	362,595,865	379,037,183	394,163,023	406,203,098	420,212,259	431,532,430	442,487,664	454,411,898	464,572,250
Monthly Dep. Rate	0.47%	0.47%	0.47%	0.47%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%	0.46%
Annual Dep. Rate	5.63%	5.59%	5.59%	5.58%	5.58%	5.56%	5.54%	5.53%	5.52%	5.51%	5.50%	5.49%

CPUC authorized depreciation rate is from May 1, 2008 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
Return on Rate Base												
Return (line 2)	1,800,226	1,968,083	2,045,297	2,146,966	2,241,034	2,322,752	2,393,541	2,446,032	2,489,735	2,526,102	2,562,885	2,574,283
Mod. Avg. Rate Base (line 21)	259,616,242	266,661,241	275,211,434	282,976,204	305,943,183	317,096,224	326,763,291	335,369,334	339,695,311	344,903,263	349,676,122	351,700,080
Monthly Return	0.72%	0.73%	0.72%	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 RBE'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
Income Taxes												
State	(36,446)	(27,971)	(20,043)	(17,471)	(9,016)	(2,685)	4,207	3,123	4,206	(1,210)	(3,930)	(43,595)
Federal	(133,857)	(132,157)	(50,279)	(88,796)	(1,059,288)	(1,518,262)	(1,763,101)	(2,257,372)	(2,602,209)	(3,438,324)	(3,314,794)	(6,197,528)
Deferred	852,288	1,382,638	1,294,443	3,213,446	3,983,454	2,424,451	2,896,555	3,213,947	3,572,051	4,268,855	5,309,689	2,164,472
Total	685,477	1,222,498	1,264,121	3,167,679	2,967,165	736,502	124,571	160,776	174,692	729,321	1,991,674	(4,076,651)

Property Taxes

Property taxes are calculated on net plant.

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Factors												
Property Tax Rate 2009-2010	0.01173											
Property Tax Rate 2008-2009	0.0115045											
Property Taxes Prior	0.009680											

	(1,157,840)	0
	30,134,371	0
	136,665,857	0
	5,591,638	

B2

(Whole \$)

REVENUE REQUIREMENTS

	January 2009		February 2009		March 2009		April 2009						
	Recorded		Recorded		Recorded		Recorded						
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed					
REVENUE REQUIREMENT SUMMARY													
ERAM Revenue	0	4,251,957	0	4,407,337	0	4,581,715	0	4,799,032					
Other Revenue	0	0	0	0	0	0	0	0					
Total Revenue	0	4,251,957	0	4,407,337	0	4,581,715	0	4,799,032					
Operating Expenses													
Fuel Expense	0	0	0	0	0	0	0	0					
O&M Expense	0	0	0	0	0	0	0	0					
A&G Expense	0	0	0	0	0	0	0	0					
Franchise Fees	0	0	0	0	0	0	0	0					
Uncollectible Accounts	0	0	0	0	0	0	0	0					
Expense Adjustments	0	0	0	0	0	0	0	0					
Total Operating Expenses	0	0	0	0	0	0	0	0					
Depreciation	C	1,505,054	1,505,054	C	1,554,557	1,554,557	C	1,611,100	1,611,100	C	1,686,588	1,686,588	C
Taxes Other Than Income													
Super Fund Tax		0	0		0	0		0	0		0	0	
Property Tax		151,199	151,199		151,199	151,199	A	151,199	151,199	A	151,199	151,199	A
Payroll Tax		0	0		0	0		0	0		0	0	
Other		0	0		0	0		0	0		0	0	
Total Other Taxes		151,199	151,199		151,199	151,199		151,199	151,199		151,199	151,199	
Income Taxes													
State		(412,319)	(36,446)		(417,580)	(27,971)		(425,069)	(20,045)		(441,705)	(17,471)	
Federal		(756,262)	731,923		(781,099)	761,469		(809,436)	794,164		(847,012)	832,650	
Total Income Taxes		(1,168,580)	695,477		(1,198,679)	733,498		(1,234,505)	774,119		(1,288,717)	815,179	
Total Expenses		487,673	2,351,731		507,077	2,439,254		527,794	2,536,418		549,071	2,652,966	
Operating Income		(487,673)	1,900,226		(507,077)	1,968,083		(527,794)	2,045,297		(549,071)	2,146,066	
Rate Base	C	259,416,542	259,416,542	C	268,680,241	268,680,241	C	279,221,434	279,221,434	C	292,978,264	292,978,264	C
Rate of Return		-2.26	8.79		-2.26	8.79		-2.27	8.79		-2.25	8.79	
Income Requirement @ Authorized RoR		1,900,226	1,900,226		1,968,083	1,968,083		2,045,297	2,045,297		2,146,066	2,146,066	
Income Deficiency		2,387,899	0		2,475,160	0		2,573,091	0		2,695,136	0	
Revenue Deficiency		4,251,957	0		4,407,337	0		4,581,715	0		4,799,032	0	
STATE TAX COMPUTATION													
Book Depreciation			1,505,054			1,554,557			1,611,100			1,686,588	
State Taxes			(412,319)			(417,580)			(425,069)			(441,705)	
Federal Taxes			(756,262)			(781,099)			(809,436)			(847,012)	
Operating Income			336,474			355,878			376,595			397,872	
Income Requirement			1,900,226			1,968,083			2,045,297			2,146,066	
Income Deficiency			2,387,899			2,475,160			2,573,091			2,695,136	
Total Revenue Gross Up		0	4,251,957		0	4,407,337		0	4,581,715		0	4,799,032	

(Whole \$)

REVENUE REQUIREMENTS

	January 2009		February 2009		March 2009		April 2009		
	Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	151,199	151,199	151,199	151,199	151,199	151,199	151,199	151,199	
Interest Expense	600,982	600,982	622,443	622,443	646,863	646,863	678,733	678,733	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 3,912,059	3,912,059	C 3,950,110	3,950,110	C 4,010,406	4,010,406	C 4,166,732	4,166,732	C
Total Deductions	4,664,240	4,664,240	4,723,752	4,723,752	4,808,468	4,808,468	4,996,665	4,996,665	
State Taxable Income	(4,664,240)	(412,283)	(4,723,752)	(316,415)	(4,808,468)	(226,753)	(4,996,665)	(197,632)	
Current State Tax	(412,319)	(36,446)	(417,580)	(27,971)	(425,069)	(20,045)	(441,705)	(17,471)	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	(412,319)	(36,446)	(417,580)	(27,971)	(425,069)	(20,045)	(441,705)	(17,471)	
FEDERAL TAX COMPUTATION									
Book Depreciation		1,505,054		1,554,557		1,611,100		1,686,588	
State Taxes		(412,319)		(417,580)		(425,069)		(441,705)	
Federal Taxes		(756,262)		(781,099)		(809,436)		(847,012)	
Operating Income		336,474		355,878		376,595		397,872	
Income Requirement		1,900,226		1,968,083		2,045,297		2,146,066	
Income Deficiency		2,387,899		2,475,160		2,573,091		2,695,136	
Total Revenue Gross Up	0	4,251,957	0	4,407,337	0	4,581,715	0	4,799,032	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	151,199	151,199	151,199	151,199	151,199	151,199	151,199	151,199	
Interest Expense	600,982	600,982	622,443	622,443	646,863	646,863	678,733	678,733	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 3,978,711	3,978,711	C 4,648,347	4,648,347	C 5,309,509	5,309,509	C 6,582,148	6,582,148	C
State Income Tax (Prior Year)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	4,634,405	4,634,405	5,325,501	5,325,501	6,011,084	6,011,084	7,315,593	7,315,593	
Federal Taxable Income	(4,634,405)	(382,448)	(5,325,501)	(918,164)	(6,011,084)	(1,429,369)	(7,315,593)	(2,516,561)	
Current Federal Tax	(1,622,042)	(133,857)	(1,863,925)	(321,357)	(2,103,879)	(500,279)	(2,560,457)	(880,796)	
Tax Adjustments	C 865,780	865,780	C 1,082,826	1,082,826	C 1,294,443	1,294,443	C 1,713,446	1,713,446	C
Total Federal Tax	(756,262)	731,923	(781,099)	761,469	(809,436)	794,164	(847,012)	832,650	
Reconciliation									
Revenue Deficiency	0	(4,251,957)	0	(4,407,337)	0	(4,581,715)	0	(4,799,032)	
Book Depreciation	1,505,054	1,505,054	1,554,557	1,554,557	1,611,100	1,611,100	1,686,588	1,686,588	
Other Taxes	151,199	151,199	0 151,199	151,199	151,199	151,199	151,199	151,199	
State Tax Prior Year	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	
Interest Expense	600,982	600,982	622,443	622,443	646,863	646,863	678,733	678,733	
Total	2,160,747	(2,091,209)	2,231,711	(2,175,625)	2,312,674	(2,269,041)	2,420,033	(2,378,999)	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	756,262	(731,923)	781,099	(761,469)	809,436	(794,164)	847,012	(832,650)	

(Whole \$)

May 2009		June 2009		July 2009		August 2009		September 2009						
Recorded		Recorded		Recorded		Recorded		Recorded						
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed					
0	5,016,690	0	5,203,188	0	5,513,050	0	5,634,496	0	5,744,316					
0	0	0	0	0	0	0	0	0	0					
0	5,016,690	0	5,203,188	0	5,513,050	0	5,634,496	0	5,744,316					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0					
1,761,307	1,761,307	C	1,826,722	1,826,722	C	1,886,214	1,886,214	C	1,937,510	1,937,510	C	1,985,872	1,985,872	C
0	0		0	0		0	0		0	0		0	0	
151,199	151,199	A	151,199	151,199	A	293,656	293,656	A	293,656	293,656	A	293,656	293,656	A
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
151,199	151,199		151,199	151,199		293,656	293,656		293,656	293,656		293,656	293,656	
(452,491)	(9,016)		(462,946)	(2,985)		(483,147)	4,207		(494,967)	3,123		(503,592)	4,206	
(883,676)	872,166		(915,617)	905,499		(994,134)	935,433		(1,017,898)	954,175		(1,039,663)	970,848	
(1,336,167)	863,150		(1,378,563)	902,515		(1,477,281)	939,640		(1,512,865)	957,298		(1,543,255)	975,054	
576,339	2,775,656		599,359	2,880,436		702,588	3,119,509		718,300	3,188,463		736,273	3,254,581	
(576,339)	2,241,034		(599,359)	2,322,752		(702,588)	2,393,541		(718,300)	2,446,032		(736,273)	2,489,735	
305,943,185	305,943,185	C	317,099,224	317,099,224	C	326,763,290	326,763,290	C	333,929,334	333,929,334	C	339,895,511	339,895,511	C
-2.26	8.79		-2.27	8.79		-2.58	8.79		-2.58	8.79		-2.60	8.79	
2,241,034	2,241,034		2,322,752	2,322,752		2,393,541	2,393,541		2,446,032	2,446,032		2,489,735	2,489,735	
2,817,373	0		2,922,110	0		3,096,129	0		3,164,333	0		3,226,008	0	
5,016,690	0		5,203,188	0		5,513,050	0		5,634,496	0		5,744,316	0	
	1,761,307		1,826,722			1,886,214			1,937,510			1,985,872		
	(452,491)		(462,946)			(483,147)			(494,967)			(503,592)		
	(883,676)		(915,617)			(994,134)			(1,017,898)			(1,039,663)		
	425,140		448,159			408,932			424,645			442,618		
	2,241,034		2,322,752			2,393,541			2,446,032			2,489,735		
	2,817,373		2,922,110			3,096,129			3,164,333			3,226,008		
0	5,016,690		0	5,203,188		0	5,513,050		0	5,634,496		0	5,744,316	

(Whole \$)

May 2009		June 2009		July 2009		August 2009		September 2009	
Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0
151,199	151,199	151,199	151,199	293,656	293,656	293,656	293,656	293,656	293,656
708,768	708,768	734,613	734,613	757,002	757,002	773,603	773,603	787,425	787,425
0	0	0	0	0	0	0	0	0	0
4,258,713	4,258,713	C 4,351,137	4,351,137	C 4,414,806	4,414,806	C 4,531,913	4,531,913	C 4,615,660	4,615,660
5,118,681	5,118,681	5,236,950	5,236,950	5,465,463	5,465,463	5,599,172	5,599,172	5,696,740	5,696,740
(5,118,681)	(101,991)	(5,236,950)	(33,762)	(5,465,463)	47,587	(5,599,172)	35,324	(5,696,740)	47,576
(452,491)	(9,016)	(462,946)	(2,985)	(483,147)	4,207	(494,967)	3,123	(503,592)	4,206
0	0	0	0	0	0	0	0	0	0
(452,491)	(9,016)	(462,946)	(2,985)	(483,147)	4,207	(494,967)	3,123	(503,592)	4,206
	1,761,307		1,826,722		1,886,214		1,937,510		1,985,872
	(452,491)		(462,946)		(483,147)		(494,967)		(503,592)
	(883,676)		(915,617)		(994,134)		(1,017,898)		(1,039,663)
	425,140		448,159		408,932		424,645		442,618
	2,241,034		2,322,752		2,393,541		2,446,032		2,489,735
	2,817,373		2,922,110		3,096,129		3,164,333		3,226,008
0	5,016,690	0	5,203,188	0	5,513,050	0	5,634,496	0	5,744,316
0	0	0	0	0	0	0	0	0	0
151,199	151,199	151,199	151,199	293,656	293,656	293,656	293,656	293,656	293,656
708,768	708,768	734,613	734,613	757,002	757,002	773,603	773,603	787,425	787,425
0	0	0	0	0	0	0	0	0	0
7,371,176	7,371,176	C 8,753,726	8,753,726	C 9,596,313	9,596,313	C 11,113,360	11,113,360	C 12,194,606	12,194,606
(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)
0	0	0	0	0	0	0	0	0	0
8,134,656	8,134,656	9,543,051	9,543,051	10,550,483	10,550,483	12,084,131	12,084,131	13,179,198	13,179,198
(8,134,656)	(3,117,966)	(9,543,051)	(4,339,863)	(10,550,483)	(5,037,432)	(12,084,131)	(6,449,635)	(13,179,198)	(7,434,882)
(2,847,129)	(1,091,288)	(3,340,068)	(1,518,952)	(3,692,669)	(1,763,101)	(4,229,446)	(2,257,372)	(4,612,719)	(2,602,209)
1,963,454	1,963,454	C 2,424,451	2,424,451	C 2,698,535	2,698,535	C 3,211,547	3,211,547	C 3,573,057	3,573,057
(883,676)	872,166	(915,617)	905,499	(994,134)	935,433	(1,017,898)	954,175	(1,039,663)	970,848
0	(5,016,690)	0	(5,203,188)	0	(5,513,050)	0	(5,634,496)	0	(5,744,316)
1,761,307	1,761,307	1,826,722	1,826,722	1,886,214	1,886,214	1,937,510	1,937,510	1,985,872	1,985,872
151,199	151,199	151,199	151,199	293,656	293,656	293,656	293,656	293,656	293,656
(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)
708,768	708,768	734,613	734,613	757,002	757,002	773,603	773,603	787,425	787,425
2,524,787	(2,491,903)	2,616,047	(2,587,141)	2,840,383	(2,672,667)	2,908,281	(2,726,215)	2,970,465	(2,773,851)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
883,676	(872,166)	915,617	(905,499)	994,134	(935,433)	1,017,898	(954,175)	1,039,663	(970,848)
0	0	0	0	0	0	(0)	(0)	(0)	(0)

(Whole \$)

October 2009		November 2009		December 2009		Total Year 2009	
Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	5,831,850	0	5,912,851	0	5,928,529	0	62,825,011
0	0	0	0	0	0	0	0
0	5,831,850	0	5,912,851	0	5,928,529A	0	62,825,011A1
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,031,981	2,031,981	C 2,082,255	2,082,255	C 2,125,322	2,125,322A	21,994,483	21,994,483A1
0	0	0	0	0	0	0	0
293,656	293,656	A 293,656	293,656	A 293,656	293,656	2,669,128	2,669,128
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
293,656	293,656	293,656	293,656	293,656	293,656	2,669,128	2,669,128
(516,745)	(1,210)	(536,627)	(13,930)	(567,677)	(43,595)	(5,714,864)	(161,133)
(1,059,826)	981,321	(1,081,492)	988,006	(1,098,042)	976,943	(11,284,156)	10,704,598
(1,576,572)	980,111	(1,618,118)	974,075	(1,665,719)	933,348A	(16,999,020)	10,543,465A1
749,065	3,305,748	757,793	3,349,986	753,259	3,352,326	7,664,591	35,207,076
(749,065)	2,526,102	(757,793)	2,562,865	(753,259)	2,576,203	(7,664,591)	27,617,935
344,860,363	344,860,363	C 349,879,122	349,879,122	C 351,700,080	351,700,080	314,197,216	314,197,216
-2.61	8.79	-2.60	8.79	-2.57	8.79	-29.27	8.79
2,526,102	2,526,102	2,562,865	2,562,865	2,576,203	2,576,203A	27,617,935	27,617,935
3,275,167	0	3,320,657	0	3,329,462	0	35,282,526	0
5,831,850	0	5,912,851	0	5,928,529	0	62,825,011	0
2,031,981		2,082,255		2,125,322		21,994,483	
(516,745)		(536,627)		(567,677)		(5,714,864)	
(1,059,826)		(1,081,492)		(1,098,042)		(11,284,156)	
455,409		464,137		459,603		4,995,463	
2,526,102		2,562,865		2,576,203		27,617,935	
3,275,167		3,320,657		3,329,462		35,282,526	
0	5,831,850	0	5,912,851	0	5,928,529	0	62,825,011

(Whole \$)

October 2009		November 2009		December 2009		Total Year 2009	
Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0
293,656	293,656	293,656	293,656	293,656	293,656	2,669,128	2,669,128
798,927	798,927	810,553	810,553	814,772	814,772	8,734,683	8,734,683
0	0	0	0	0	0	0	0
4,752,952	4,752,952	C 4,966,227	4,966,227	C 5,313,259	5,313,259	53,243,975	53,243,975
5,845,534	5,845,534	6,070,436	6,070,436	6,421,687	6,421,687	64,647,786	64,647,786
(5,845,534)	(13,684)	(6,070,436)	(157,585)	(6,421,687)	(493,157)	(64,647,786)	(1,822,775)
(516,745)	(1,210)	(536,627)	(13,930)	(567,677)	(43,595)	(5,714,864)	(161,133)
0	0	0	0	0	0	0	0
(516,745)	(1,210)	(536,627)	(13,930)	(567,677)	(43,595)A	(5,714,864)	(161,133)A2
	2,031,981		2,082,255		2,125,322		21,994,483
	(516,745)		(536,627)		(567,677)		(5,714,864)
	(1,059,826)		(1,081,492)		(1,098,042)		(11,284,156)
	455,409		464,137		459,603		4,995,463
	2,526,102		2,562,865		2,576,203		27,617,935
	3,275,167		3,320,657		3,329,462		35,282,526
0	5,831,850	0	5,912,851	0	5,928,529	0	62,825,011
0	0	0	0	0	0	0	0
293,656	293,656	293,656	293,656	293,656	293,656	2,669,128	2,669,128
798,927	798,927	810,553	810,553	814,772	814,772	8,734,683	8,734,683
0	0	0	0	0	0	0	0
14,574,424	14,574,424	C 17,244,540	17,244,540	C 22,595,242	22,595,242	123,962,100	123,962,100
(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(1,157,849)	(1,157,849)
0	0	0	0	0	0	0	0
15,570,518	15,570,518	18,252,262	18,252,262	23,607,182	23,607,182	134,208,062	134,208,062
(15,570,518)	(9,738,668)	(18,252,262)	(12,339,411)	(23,607,182)	(17,678,652)	(134,208,062)	(71,383,051)
(5,449,681)	(3,408,534)	(6,388,292)	(4,318,794)	(8,262,514)	(6,187,528)A	(46,972,822)	(24,984,068)A2
4,389,855	4,389,855	C 5,306,800	5,306,800	C 7,164,472	7,164,472A	35,688,666	35,688,666A2
(1,059,826)	981,321	(1,081,492)	988,006	(1,098,042)	976,943	(11,284,156)	10,704,598
0	(5,831,850)	0	(5,912,851)	0	(5,928,529)	0	(62,825,011)
2,031,981	2,031,981	2,082,255	2,082,255	2,125,322	2,125,322	21,994,483	21,994,483
293,656	293,656	293,656	293,656	293,656	293,656	2,669,128	2,669,128
(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(96,487)	(1,157,849)	(1,157,849)
798,927	798,927	810,553	810,553	814,772	814,772	8,734,683	8,734,683
3,028,076	(2,803,774)	3,089,977	(2,822,874)	3,137,262	(2,791,267)	32,240,445	(30,584,566)
35%	35%	35%	35%	35%	35%	35%	35%
1,059,826	(981,321)	1,081,492	(988,006)	1,098,042	(976,943)	11,284,156	(10,704,598)
0	0	(0)	(0)	0	0		

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
...

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
...

1	1	1
2	2	2
3	3	3
4	4	4
5	5	5
6	6	6
7	7	7
8	8	8
9	9	9
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11	11	11
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67	67	67
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87	87	87
88	88	88
89	89	89
90	90	90
91	91	91
92	92	92
93	93	93
94	94	94
95	95	95
96	96	96
97	97	97
98	98	98
99	99	99
100	100	100

(Whole \$)

Dec10:
Whole \$'s

I. SMBA Amount: (input to normal AMI RRQ models)			Allocation Percents:				Allocated Amounts:						
Total wo HAN	SMBA portion Note 1	TOTAL SMBA Portion before allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 145,929	\$ -	55%	45%	\$ 80,261		\$ 80,261	\$ 65,668		\$ 65,668			\$ 145,929
CMP39104 Total	296,880	-	55%	45%	163,284		163,284	133,596		133,596			296,880
CMP39706 Total	(44,968)	(44,968)		100%				(44,968)		(44,968)			(44,968)
CMP39707 Total	(97,359)	(97,359)	100%		(97,359)		(97,359)						(97,359)
CMP39708 Total	3,080,564	3,080,564	55%	45%	1,694,310		1,694,310	1,386,254		1,386,254			3,080,564
EDP37000 Total	(147,745)	(147,745)	100%		(147,745)		(147,745)						(147,745)
EDP37001 Total	22,641,379	22,641,379	100%		22,641,379		22,641,379						22,641,379
GDP38100 Total	319,899	319,899		100%				319,899		319,899			319,899
Smart Meter	\$ 26,194,578	\$ -			\$ 24,334,129	\$ -	\$ 24,334,129	\$ 1,860,449	\$ -	\$ 1,860,449	\$ -	See Below	\$ 26,194,578

check - s/b zero (Note 1) -

Input to Deploy-
Electric Model

Input to Deploy-
Gas Model

Note 1: Nov2010 & forward SBMA-HAN adds are zero (HAN adds are 100% non-SMBA). This is because the \$600K maximum allowed SMBA-HAN additions were reached in Oct2010 (per discussion between J. Basel and G. DeGuzman 12-6-2010). HAN orders are 6110703 and 6110704.

checks

II. Total - SMBA + non-SMBA HAN: (input to UI Planner Model)			Allocation Percents:				Allocated Amounts:						
TOTAL SMBA	HAN - non-SMBA Portion	Total (Major Work Category 97)	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 145,929	\$ (1,164)	55%	45%	\$ 79,621		\$ 79,621	\$ 65,144		\$ 65,144			\$ 144,765
CMP39104 Total	296,880	-	55%	45%	163,284		163,284	133,596		133,596			296,880
CMP39706 Total	(44,968)	(44,968)		100%				(44,968)		(44,968)			(44,968)
CMP39707 Total	(97,359)	(97,359)	100%		(97,359)		(97,359)						(97,359)
CMP39708 Total	3,080,564	3,080,564	55%	45%	1,694,310		1,694,310	1,386,254		1,386,254			3,080,564
EDP37000 Total	(147,745)	(147,745)	100%		(147,745)		(147,745)						(147,745)
EDP37001 Total	22,641,379	22,641,379	100%		22,641,379		22,641,379						22,641,379
GDP38100 Total	319,899	319,899		100%				319,899		319,899			319,899
Smart Meter	\$ 26,194,578	\$ (1,164)			\$ 24,333,489	\$ -	\$ 24,333,489	\$ 1,859,925	\$ -	\$ 1,859,925	\$ -	See Below	\$ 26,193,414

check

Input to New RRQ
model

0

checks

(Whole \$)

Nov10:
Whole \$'s

	I. SMBA Amount: (input to normal AMI RRQ models)			Allocation Percents:				Allocated Amounts:						
	Total wo HAN	HAN (SMBA portion*)	TOTAL SMBA Portion before allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 138,785	\$ -	\$ 138,785	55%	45%	\$ 76,332		\$ 76,332	\$ 62,453	\$ 62,453				\$ 138,785
CMP39104 Total	767,319	-	767,319	55%	45%	422,026		422,026	345,294	345,294				767,319
CMP39706 Total	2,165,521		2,165,521		100%				2,165,521	2,165,521				2,165,521
CMP39707 Total				100%										
CMP39708 Total	2,030,806		2,030,806	55%	45%	1,116,943		1,116,943	913,863	913,863				2,030,806
EDP37000 Total				100%										
EDP37001 Total	19,170,702		19,170,702	100%		19,170,702		19,170,702						19,170,702
GDP38100 Total	3,416,024		3,416,024		100%				3,416,024	3,416,024				3,416,024
Smart Meter	\$ 27,689,157	\$ -	\$ 27,689,157			\$ 20,786,003	\$ -	\$ 20,786,003	\$ 6,903,154	\$ -	\$ 6,903,154	\$ -	See Below	\$ 27,689,157

check

Input to Deploy-
Electric Model

Input to Deploy-
Gas Model

* Nov2010 & forward HAN adds are 100% non-SMBA and only \$600K of Oct2010 HAN adds went to SMBA per discussion between J. Basel and G. DeGuzman 12-6-2010.

checks

	II. Total - SMBA + non-SMBA HAN: (input to UI Planner Model)			Allocation Percents:				Allocated Amounts:						
	TOTAL SMBA	HAN - non-SMBA Portion	Total (Major Work Category 97)	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 138,785	\$ 61,555	\$ 200,340	55%	45%	\$ 110,187		\$ 110,187	\$ 90,153	\$ 90,153				\$ 200,340
CMP39104 Total	767,319	(151)	767,168	55%	45%	421,943		421,943	345,226	345,226				767,168
CMP39706 Total	2,165,521		2,165,521		100%				2,165,521	2,165,521				2,165,521
CMP39707 Total				100%										
CMP39708 Total	2,030,806		2,030,806	55%	45%	1,116,943		1,116,943	913,863	913,863				2,030,806
EDP37000 Total				100%										
EDP37001 Total	19,170,702		19,170,702	100%		19,170,702		19,170,702						19,170,702
GDP38100 Total	3,416,024		3,416,024		100%				3,416,024	3,416,024				3,416,024
Smart Meter	\$ 27,689,157	\$ 61,404	\$ 27,750,561			\$ 20,819,775	\$ -	\$ 20,819,775	\$ 6,930,786	\$ -	\$ 6,930,786	\$ -	See Below	\$ 27,750,561

Input to New RRQ
model

checks

(Whole \$)

Oct10:
Whole \$'s

	Total wo HAN	(SMBA portion)	before allocation	Allocation Percents:		Allocated Amounts:							Future Transfer *	Total	
				Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA			
CMP30304 Total	\$ 1,317,055	\$ 493,327	\$ 1,810,382	55%	45%	\$ 995,710		\$ 995,710		\$ 814,672		\$ 814,672			\$ 1,810,382
CMP39104 Total	213,205	106,673	319,878	55%	45%	175,933		175,933		143,945		143,945			319,878
CMP39706 Total	15,208,209		15,208,209		100%			-		15,208,209		15,208,209			15,208,209
CMP39707 Total	(1,335)		(1,335)	100%		(1,335)		(1,335)				-			(1,335)
CMP39708 Total	2,048,834		2,048,834	55%	45%	1,126,859		1,126,859		921,975		921,975			2,048,834
EDP37000 Total	(1,155)		(1,155)	100%		(1,155)		(1,155)				-			(1,155)
EDP37001 Total	22,766,260		22,766,260	100%		22,766,260		22,766,260				-			22,766,260
GDP38100 Total	(6,416,121)		(6,416,121)		100%			-		(6,416,121)		(6,416,121)			(6,416,121)
Smart Meter	\$ 35,134,953	\$ 600,000	\$ 35,734,953			\$ 25,062,273	\$ -	\$ 25,062,273		\$ 10,672,681	\$ -	\$ 10,672,681	\$ -	See Below	\$ 35,734,953

check

checks

(Whole \$)

Sept10:
Whole \$'s

	Allocation Percents:			Allocated Amounts:								
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 41,102	55%	45%	\$ 22,606		\$ 22,606	\$ 18,496		\$ 18,496			\$ 41,102
CMP39104 Total	10,286,046	55%	45%	5,657,325		5,657,325	4,628,721		4,628,721			10,286,046
CMP39706 Total	13,951,142		100%			-	13,951,142		13,951,142			13,951,142
CMP39707 Total	(110,870)	100%		(110,870)		(110,870)			-			(110,870)
CMP39708 Total	1,907,038	55%	45%	1,048,871		1,048,871	858,167		858,167			1,907,038
EDP37000 Total	(168,248)	100%		(168,248)		(168,248)			-			(168,248)
EDP37001 Total	17,814,556	100%		17,814,556		17,814,556			-			17,814,556
GDP38100 Total	1,446,000		100%			-	1,446,000		1,446,000			1,446,000
Smart Meter	\$ 45,166,766			\$ 24,264,240	\$ -	\$ 24,264,240	\$ 20,902,526	\$ -	\$ 20,902,526	\$ -	See Below	\$ 45,166,766

check

checks

NO.	DATE	DESCRIPTION	AMOUNT	BALANCE
1	1/1/20	Opening Balance	100.00	100.00
2	1/15/20	Payment	50.00	50.00
3	2/1/20	Receipt	25.00	75.00
4	2/15/20	Payment	30.00	45.00
5	3/1/20	Receipt	15.00	60.00
6	3/15/20	Payment	40.00	20.00
7	4/1/20	Receipt	10.00	30.00
8	4/15/20	Payment	20.00	10.00
9	5/1/20	Receipt	5.00	15.00
10	5/15/20	Payment	15.00	0.00
11	6/1/20	Receipt	30.00	30.00
12	6/15/20	Payment	10.00	20.00
13	7/1/20	Receipt	15.00	35.00
14	7/15/20	Payment	25.00	10.00
15	8/1/20	Receipt	5.00	15.00
16	8/15/20	Payment	10.00	5.00
17	9/1/20	Receipt	20.00	25.00
18	9/15/20	Payment	15.00	10.00
19	10/1/20	Receipt	10.00	20.00
20	10/15/20	Payment	5.00	15.00
21	11/1/20	Receipt	35.00	50.00
22	11/15/20	Payment	20.00	30.00
23	12/1/20	Receipt	15.00	45.00
24	12/15/20	Payment	10.00	35.00
25	1/1/21	Receipt	25.00	60.00
26	1/15/21	Payment	15.00	45.00
27	2/1/21	Receipt	10.00	55.00
28	2/15/21	Payment	5.00	50.00
29	3/1/21	Receipt	30.00	80.00
30	3/15/21	Payment	20.00	60.00
31	4/1/21	Receipt	15.00	75.00
32	4/15/21	Payment	10.00	65.00
33	5/1/21	Receipt	5.00	70.00
34	5/15/21	Payment	15.00	55.00
35	6/1/21	Receipt	20.00	75.00
36	6/15/21	Payment	10.00	65.00
37	7/1/21	Receipt	15.00	80.00
38	7/15/21	Payment	5.00	75.00
39	8/1/21	Receipt	30.00	105.00
40	8/15/21	Payment	20.00	85.00
41	9/1/21	Receipt	10.00	95.00
42	9/15/21	Payment	5.00	90.00
43	10/1/21	Receipt	25.00	115.00
44	10/15/21	Payment	15.00	100.00
45	11/1/21	Receipt	10.00	110.00
46	11/15/21	Payment	5.00	105.00
47	12/1/21	Receipt	35.00	140.00
48	12/15/21	Payment	20.00	120.00
49	1/1/22	Receipt	15.00	135.00
50	1/15/22	Payment	10.00	125.00
51	2/1/22	Receipt	5.00	130.00
52	2/15/22	Payment	15.00	115.00
53	3/1/22	Receipt	20.00	135.00
54	3/15/22	Payment	10.00	125.00
55	4/1/22	Receipt	15.00	140.00
56	4/15/22	Payment	5.00	135.00
57	5/1/22	Receipt	30.00	165.00
58	5/15/22	Payment	20.00	145.00
59	6/1/22	Receipt	10.00	155.00
60	6/15/22	Payment	5.00	150.00
61	7/1/22	Receipt	25.00	175.00
62	7/15/22	Payment	15.00	160.00
63	8/1/22	Receipt	10.00	170.00
64	8/15/22	Payment	5.00	165.00
65	9/1/22	Receipt	35.00	200.00
66	9/15/22	Payment	20.00	180.00
67	10/1/22	Receipt	15.00	195.00
68	10/15/22	Payment	10.00	185.00
69	11/1/22	Receipt	5.00	190.00
70	11/15/22	Payment	15.00	175.00
71	12/1/22	Receipt	20.00	195.00
72	12/15/22	Payment	10.00	185.00
73	1/1/23	Receipt	15.00	200.00
74	1/15/23	Payment	10.00	190.00
75	2/1/23	Receipt	5.00	195.00
76	2/15/23	Payment	15.00	180.00
77	3/1/23	Receipt	20.00	200.00
78	3/15/23	Payment	10.00	190.00
79	4/1/23	Receipt	15.00	205.00
80	4/15/23	Payment	5.00	200.00
81	5/1/23	Receipt	30.00	230.00
82	5/15/23	Payment	20.00	210.00
83	6/1/23	Receipt	10.00	220.00
84	6/15/23	Payment	5.00	215.00
85	7/1/23	Receipt	25.00	240.00
86	7/15/23	Payment	15.00	225.00
87	8/1/23	Receipt	10.00	235.00
88	8/15/23	Payment	5.00	230.00
89	9/1/23	Receipt	35.00	265.00
90	9/15/23	Payment	20.00	245.00
91	10/1/23	Receipt	15.00	260.00
92	10/15/23	Payment	10.00	250.00
93	11/1/23	Receipt	5.00	255.00
94	11/15/23	Payment	15.00	240.00
95	12/1/23	Receipt	20.00	260.00
96	12/15/23	Payment	10.00	250.00
97	1/1/24	Receipt	15.00	265.00
98	1/15/24	Payment	10.00	255.00
99	2/1/24	Receipt	5.00	260.00
100	2/15/24	Payment	15.00	245.00

Book Depreciation Rates - CIS Equipment

No.	AssetClass	AssetClassDescription	Func	2006	2007	2008/9	2009	2010	2011
1	GDP 3810	Gas Meters	GDP	4.90%	4.90%	4.90%	4.90%	4.90%	5.10%
2	CMP 3970	Gas Modules	CMP	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
3	CMP 3030	CIS Mainframe Comp SW	CMP	6.67%	6.67%	6.67%	6.67%	6.67%	6.59%
4	CMP 3910	CIS Mainframe CompHW	CMP	6.67%	6.67%	6.67%	6.67%	6.67%	6.39%
5	CMP 3970	Networks	CMP	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%

GRC 2011 Settled Rates:

GDP 38100	5.10%
CMP 30304	0.00%
CMP 39104	19.51%

2006-2010: Rates tie to May 1 Letters

2011: Rates tie to GRC settled rates list (where included in the list)

Book Depreciation Rates - CIS Equipment

no change

Appendix B

Edison Electric Company
General Rate Case

Depreciation and Accrual Rates

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

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

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

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

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

COMMON

Common Plant

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

Common Plant - Nuclear

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

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

Notes:

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

Source: Cathy Tung 10-19-2010

No.	AssetClass	AssetClassDescription	Func	Yr1	Yr2	Yr3	Yr4	Yr5	Yr6
1	GDP 3810C	Gas Meters	GDP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%
2	CMP 3970C	Gas Modules	CMP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%
3	CMP 30304	CIS Mainframe Comp SW	CMP	16.67%	33.30%	33.30%	16.73%	0.00%	0.00%
4	CMP 39104	CIS Mainframe Comp HW	CMP	20.00%	32.00%	19.20%	11.52%	11.52%	5.76%
5	CMP 39708	Networks	CMP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%

Bonus Depreciation Rates - Unblended (To Blend - Apply 95% for 2008, 100% for 2009, and factors per below for 2010 adds per Jack Battin/Tim Wedlake):

GDP 3810C	Gas Meters	GDP	51.88%	3.61%	3.34%	3.09%
CMP 3970C	Gas Modules	CMP	51.88%	3.61%	3.34%	3.09%
CMP 30304	CIS Mainframe Comp SW	CMP	58.34%	16.65%	16.65%	8.37%
CMP-39104	CIS Mainframe Comp HW	CMP	60.00%	16.00%	9.60%	5.76%
CMP39708	Networks-thru Dec08	CMP	51.88%	3.61%	3.34%	3.09%
CMP39708	Networks-after Dec08	CMP	53.75%	6.94%	5.90%	5.01%

Bonus Depreciation Rates - 2008 Additions (blend of 95% of Bonus rate and 5% non-bonus rate):

GDP 3810C	Gas Meters	49.53%	3.90%	3.60%	3.32%
CMP 3970C	Gas Modules	49.53%	3.90%	3.60%	3.32%
CMP 30304	CIS Mainframe Comp SW	56.25%	17.48%	17.48%	8.78%
CMP-39104	CIS Mainframe Comp HW	58.00%	16.80%	10.08%	6.05%
CMP39708	Networks-thru Dec08	49.53%	3.90%	3.60%	3.32%

Bonus Depreciation Rates - 2009 Additions (continue using 100% bonus rate per Tim Wedlake 9-28-2010)

GDP 3810C	Gas Meters	51.88%	3.61%	3.34%	3.09%
CMP 3970C	Gas Modules	51.88%	3.61%	3.34%	3.09%
CMP 30304	CIS Mainframe Comp SW	58.34%	16.65%	16.65%	8.37%
CMP-39104	CIS Mainframe Comp HW	60.00%	16.00%	9.60%	5.76%
CMP39708	Networks-after Dec08	53.75%	6.94%	5.90%	5.01%

Bonus Depreciation Rates - 2010 Additions (blend rate using 2009 bonus factors per Julie Su and Tim Wedlake, Tax Dept, 9-28-2010 *)

	bonus factor	Yr1	Yr2	Yr3	Yr4	
GDP 3810C	Gas Meters	91.28%	47.79%	4.12%	3.79%	3.49%
CMP 3970C	Gas Modules	100.00%	51.88%	3.61%	3.34%	3.09%
CMP 30304	CIS Mainframe Comp SW	86.56%	52.73%	18.89%	18.89%	9.49%
CMP-39104	CIS Mainframe Comp HW	89.52%	55.81%	17.68%	10.61%	6.36%
CMP39708	Networks-after Dec08	57.12%	32.84%	8.04%	7.03%	6.16%

100% Rate	100.00%	Adds in service 9/8/2010-12/31/2010 per Tim Wedlake 12/17/2010.
Meters/Modeules/Hardware	51.82%	
Diff	<u>48.18%</u>	

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No.	AssetClass	AssetClassDescription	Func	Y1	Yr2	Yr3	Yr4	Yr5	Yr6
1	GDP 3810	Gas Meters	GDP	2.86%	5.55%	5.23%	4.93%	4.65%	4.38%
2	CMP 3970	Gas Modules	CMP	2.86%	5.55%	5.23%	4.93%	4.65%	4.38%
3	CMP 3030	CIS Mainframe Comp SW	CMP	16.67%	33.30%	33.30%	16.73%	0.00%	0.00%
4	CMP 3910	CIS Mainframe CompHW	CMP	16.67%	27.75%	20.01%	15.56%	11.12%	6.67%
5	CMP 3970	Networks	CMP	2.86%	5.55%	5.23%	4.93%	4.65%	4.38%

	A	B	C	D	E	F	G	H	I	J	K
1											
2		Pacific Gas and Electric									
3		SmartMeter RRQ Model rates from Jerry Basel									
4		Rows I-K added by the Tax Department									
5											
6											
7		Deploy- Electric and SPUMA Models:									
8											
9		Bonus Depreciation Rates - 2008 Additions (blend of 95% of Bonus rate and 5% non-bonus rate):									
10				Yr1	Yr2	Yr3	Yr4		2009		
11	EDP 37000-1	Electric Meters-2008 Adds		49.47%	3.79%	3.51%	3.24%		Qualified Addition	Total Adds	% Add
12	CMP 39707	Electric Modules-2008 Adds		49.47%	3.79%	3.51%	3.24%				
13	CMP 30304	CIS Mainframe Comp SW		56.25%	17.48%	17.48%	8.78%				
14	CMP-39104	CIS Mainframe Comp HW		58.00%	16.80%	10.08%	6.05%				
15	CMP39708	Networks--2008 Adds		49.47%	3.79%	3.51%	3.24%				
16											
17		Bonus Depreciation Rates - 2009 Additions		Yr1	Yr2	Yr3	Yr4				
18	EDP 37000-1	Electric Meters-2009 Adds		53.75%	6.94%	5.90%	5.01%	316,735,891	316,735,891	100.00%	
19	CMP 39707	Electric Modules-2009 Adds		53.75%	6.94%	5.90%	5.01%	-18,431,817	-19,757,764	93.29%	
20	CMP 30304	CIS Mainframe Comp SW		58.34%	16.65%	16.65%	8.37%	28,060,554	32,418,161	86.56%	
21	CMP-39104	CIS Mainframe Comp HW		60.00%	16.00%	9.60%	5.76%	3,572,921	3,991,145	89.52%	
22	CMP39708	Networks-2009 Adds		53.75%	6.94%	5.90%	5.01%	18,095,645	31,682,592	57.12%	
23											
24											
25		Deploy- Gas Model:									
26											
27		Bonus Depreciation Rates - 2008 Additions (blend of 95% of Bonus rate and 5% non-bonus rate):									
28				Yr1	Yr2	Yr3	Yr4				
29	GDP 38100	Gas Meters		49.53%	3.90%	3.60%	3.32%				
30	CMP 39706	Gas Modules		49.53%	3.90%	3.60%	3.32%				
31	CMP 30304	CIS Mainframe Comp SW		56.25%	17.48%	17.48%	8.78%				
32	CMP-39104	CIS Mainframe Comp HW		58.00%	16.80%	10.08%	6.05%				
33	CMP39708	Networks-thru Dec08		49.53%	3.90%	3.60%	3.32%				
34											
35		Bonus Depreciation Rates - 2009 Additions		Yr1	Yr2	Yr3	Yr4				
36	GDP 38100	Gas Meters		51.88%	3.61%	3.34%	3.09%	61,940,155	67,858,504	91.28%	
37	CMP 39706	Gas Modules		51.88%	3.61%	3.34%	3.09%	97,884,648	97,884,648	100.00%	
38	CMP 30304	CIS Mainframe Comp SW		58.34%	16.65%	16.65%	8.37%	28,060,554	32,418,161	86.56%	
39	CMP-39104	CIS Mainframe Comp HW		60.00%	16.00%	9.60%	5.76%	3,572,921	3,991,145	89.52%	
40	CMP39708	Networks-after Dec08		53.75%	6.94%	5.90%	5.01%	18,095,645	31,682,592	57.12%	
41											
42											
43		* Source: Julie So, Tax Dept. 9-28-2010. Pe									
44											

onus rates and use for the 2010 bonus rates.

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JTS

[Redacted]

Sent: Wednesday, September 29, 2010 2:28 PM

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Subject: 2009 Bonus Depreciation - Qualified Adds

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Feel free to contact one of us if you have any questions.

Thanks,

[Redacted]

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

Asset Class:

GDP38100
 CMP39706 and MP39708

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	um. Rate	Rem Rate	Annual Rate *
R200 Net	35	1	35.5	0.02860	0.02860	NTV 1.00000	0.02860
R200 Net	35	2	34.5	0.05710	0.05710	NTV 0.97140	0.05547
R200 Net	35	3	33.5	0.05800	0.05710	NTV 0.91593	0.05230
R200 Net	35	4	32.5	0.05970	0.05710	NTV 0.86363	0.04931
R200 Net	35	5	31.5	0.06150	0.05710	NTV 0.81432	0.04650
R200 Net	35	6	30.5	0.06350	0.05710	NTV 0.76782	0.04384
R200 Net	35	7	29.5	0.06560	0.05710	NTV 0.72398	0.04134
R200 Net	35	8	28.5	0.06780	0.05710	NTV 0.68264	0.03898
R200 Net	35	9	27.5	0.07020	0.05710	NTV 0.64366	0.03675
R200 Net	35	10	26.5	0.07270	0.05710	NTV 0.60691	0.03465
R200 Net	35	11	25.5	0.07540	0.05710	NTV 0.57225	0.03268
R200 Net	35	12	24.5	0.07840	0.05710	NTV 0.53958	0.03081
R200 Net	35	13	23.5	0.08160	0.05710	NTV 0.50877	0.02905
R200 Net	35	14	22.5	0.08510	0.05710	NTV 0.47972	0.02739
R200 Net	35	15	21.5	0.08880	0.05710	NTV 0.45233	0.02583
R200 Net	35	16	20.5	0.09300	0.05710	NTV 0.42650	0.02435
R200 Net	35	17	19.5	0.09750	0.05710	NTV 0.40214	0.02296
R200 Net	35	18	18.5	0.10250	0.05710	NTV 0.37918	0.02165
R200 Net	35	19	17.5	0.10800	0.05710	NTV 0.35753	0.02042
R200 Net	35	20	16.5	0.11420	0.06060	NTV 0.33712	0.02043
R200 Net	35	21	15.5	0.12110	0.06450	NTV 0.31669	0.02043
R200 Net	35	22	14.5	0.12890	0.06900	NTV 0.29626	0.02044
R200 Net	35	23	13.5	0.13780	0.07410	NTV 0.27582	0.02044
R200 Net	35	24	12.5	0.14790	0.08000	NTV 0.25538	0.02043
R200 Net	35	25	11.5	0.15970	0.08700	NTV 0.23495	0.02044
R200 Net	35	26	10.5	0.17360	0.09520	NTV 0.21451	0.02042
R200 Net	35	27	9.5	0.19000	0.10530	NTV 0.19409	0.02044
R200 Net	35	28	8.5	0.20990	0.11760	NTV 0.17365	0.02042
R200 Net	35	29	7.5	0.23440	0.13333	NTV 0.15323	0.02043
R200 Net	35	30	6.5	0.26530	0.15380	NTV 0.13280	0.02042
R200 Net	35	31	5.5	0.30560	0.18180	NTV 0.11237	0.02043
R200 Net	35	32	4.5	0.36000	0.22220	NTV 0.09194	0.02043
R200 Net	35	33	3.5	0.43750	0.28570	NTV 0.07151	0.02043
R200 Net	35	34	2.5	0.55560	0.40000	NTV 0.05108	0.02043
R200 Net	35	35	1.5	0.75000	0.66670	NTV 0.03065	0.02043
R200 Net	35	36	0.5	1.00000	1.00000	NTV 0.01022	0.01022
							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.

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

Asset Class:
 GDP38100
 CMP39706 and MP39708

Federal MACRS 20

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

No Bonus For California Purpose

California ADR SYD 35

Method	Life	Year	Rem. Life	Cum. Rate	um. Rate		Rem Rate	Annual Rate *
R200 Net	35	1	35.5	0.02860	0.02860	NTV	1.00000	0.02860
R200 Net	35	2	34.5	0.05710	0.05710	NTV	0.97140	0.05547
R200 Net	35	3	33.5	0.05800	0.05710	NTV	0.91593	0.05230
R200 Net	35	4	32.5	0.05970	0.05710	NTV	0.86363	0.04931
R200 Net	35	5	31.5	0.06150	0.05710	NTV	0.81432	0.04650
R200 Net	35	6	30.5	0.06350	0.05710	NTV	0.76782	0.04384
R200 Net	35	7	29.5	0.06560	0.05710	NTV	0.72398	0.04134
R200 Net	35	8	28.5	0.06780	0.05710	NTV	0.68264	0.03898
R200 Net	35	9	27.5	0.07020	0.05710	NTV	0.64366	0.03675
R200 Net	35	10	26.5	0.07270	0.05710	NTV	0.60691	0.03465
R200 Net	35	11	25.5	0.07540	0.05710	NTV	0.57225	0.03268
R200 Net	35	12	24.5	0.07840	0.05710	NTV	0.53958	0.03081
R200 Net	35	13	23.5	0.08160	0.05710	NTV	0.50877	0.02905
R200 Net	35	14	22.5	0.08510	0.05710	NTV	0.47972	0.02739
R200 Net	35	15	21.5	0.08880	0.05710	NTV	0.45233	0.02583
R200 Net	35	16	20.5	0.09300	0.05710	NTV	0.42650	0.02435
R200 Net	35	17	19.5	0.09750	0.05710	NTV	0.40214	0.02296
R200 Net	35	18	18.5	0.10250	0.05710	NTV	0.37918	0.02165
R200 Net	35	19	17.5	0.10800	0.05710	NTV	0.35753	0.02042
R200 Net	35	20	16.5	0.11420	0.06060	NTV	0.33712	0.02043
R200 Net	35	21	15.5	0.12110	0.06450	NTV	0.31669	0.02043
R200 Net	35	22	14.5	0.12890	0.06900	NTV	0.29626	0.02044
R200 Net	35	23	13.5	0.13780	0.07410	NTV	0.27582	0.02044
R200 Net	35	24	12.5	0.14790	0.08000	NTV	0.25538	0.02043
R200 Net	35	25	11.5	0.15970	0.08700	NTV	0.23495	0.02044
R200 Net	35	26	10.5	0.17360	0.09520	NTV	0.21451	0.02042
R200 Net	35	27	9.5	0.19000	0.10530	NTV	0.19409	0.02044
R200 Net	35	28	8.5	0.20990	0.11760	NTV	0.17365	0.02042
R200 Net	35	29	7.5	0.23440	0.13333	NTV	0.15323	0.02043
R200 Net	35	30	6.5	0.26530	0.15380	NTV	0.13280	0.02042
R200 Net	35	31	5.5	0.30560	0.18180	NTV	0.11237	0.02043
R200 Net	35	32	4.5	0.36000	0.22220	NTV	0.09194	0.02043
R200 Net	35	33	3.5	0.43750	0.28570	NTV	0.07151	0.02043
R200 Net	35	34	2.5	0.55560	0.40000	NTV	0.05108	0.02043
R200 Net	35	35	1.5	0.75000	0.66670	NTV	0.03065	0.02043
R200 Net	35	36	0.5	1.00000	1.00000	NTV	0.01022	0.01022
								1.00000

* Annual Rate applied to Gross Basis.

(Whole \$)

Pacific Gas and Electric Company
Smart Meter - Gas Deploy - Tax Change Impact - 2006-2007
Capital-Related Revenue Requirements (RRQ)
(dollars)

AFTER ADJUSTMENTS:

Capital-Related RRQ	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	29,311	60,026	62,037	67,537	218,909	73,132	81,825	92,185	96,776	102,689	110,721	123,695	145,682	225,079	299,940	316,794	567,450	2,235,968	2,454,878
2 Return on Rate Base	39,146	80,024	82,355	90,723	292,247	99,159	113,340	130,421	137,266	146,377	159,280	180,847	217,921	329,724	431,805	456,601	783,471	3,186,213	3,478,460
3 Income Taxes	(39,368)	(14,037)	(12,537)	(17,883)	(83,825)	26,069	33,389	43,569	47,374	52,096	59,184	69,568	86,961	21,924	81,550	92,513	(1,717,874)	(1,103,678)	(1,187,502)
4 Property Taxes	4,502	9,256	9,631	10,707	34,096	5,940	13,448	15,457	16,303	17,407	18,944	21,468	25,762	38,674	50,608	53,775	93,237	371,023	405,118
5 Total	33,591	135,269	141,485	151,083	461,427	204,300	242,002	281,631	297,719	318,569	348,129	395,578	476,326	615,401	863,903	919,684	(273,716)	4,689,526	5,150,954

4,689,526

BEFORE ADJUSTMENTS:

Capital-Related RRQ	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	30,228	61,912	64,005	69,904	226,049	76,111	85,587	96,927	102,258	108,707	117,272	130,769	153,300	233,230	308,611	326,131	579,008	2,317,910	2,543,960
2 Return on Rate Base	40,782	83,377	85,829	94,875	304,864	104,605	120,295	139,239	147,515	157,692	171,662	194,288	232,483	345,423	448,656	474,914	806,296	3,343,067	3,647,931
3 Income Taxes	(42,631)	(16,264)	(14,631)	(20,369)	(93,895)	29,277	37,416	48,644	53,254	58,561	66,440	77,381	95,308	1,968	62,035	76,891	(2,121,661)	(1,514,485)	(1,608,380)
4 Property Taxes	4,689	9,639	10,028	11,184	35,540	6,263	14,205	16,409	17,402	18,610	20,250	22,875	27,274	40,288	52,321	55,617	95,522	387,036	422,575
5 Total	33,068	138,664	145,232	155,594	472,558	216,256	257,502	301,219	320,428	343,570	375,624	425,313	508,365	620,909	871,624	933,552	(640,836)	4,533,528	5,006,086

4,533,528

VARIANCE

Capital-Related RRQ	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	(918)	(1,887)	(1,968)	(2,367)	(7,140)	(2,979)	(3,762)	(4,742)	(5,482)	(6,018)	(6,552)	(7,075)	(7,618)	(8,150)	(8,671)	(9,337)	(11,558)	(81,942)	(89,082)
2 Return on Rate Base	(1,637)	(3,353)	(3,475)	(4,153)	(12,617)	(5,445)	(6,955)	(8,818)	(10,249)	(11,316)	(12,381)	(13,440)	(14,562)	(15,699)	(16,851)	(18,312)	(22,825)	(156,854)	(169,471)
3 Income Taxes	3,263	2,227	2,094	2,486	10,070	(3,208)	(4,027)	(5,076)	(5,880)	(6,464)	(7,256)	(7,813)	(8,347)	19,955	19,514	15,622	403,787	410,807	420,878
4 Property Taxes	(187)	(383)	(398)	(477)	(1,444)	(324)	(756)	(952)	(1,099)	(1,203)	(1,307)	(1,407)	(1,512)	(1,614)	(1,713)	(1,841)	(2,285)	(16,013)	(17,457)
5 Total	523	(3,396)	(3,747)	(4,511)	(11,131)	(11,956)	(15,500)	(19,588)	(22,709)	(25,001)	(27,496)	(29,735)	(32,039)	(5,508)	(7,720)	(13,868)	367,120	155,999	144,868

(11,131)

155,999

(11,131)

155,999

144,868

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
 2007 AMI Deployment
 Capital-Related Revenue Requirements (RRQ)
 (dollars)

Nov07 YTD

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	73,132	81,825	92,185	96,776	102,689	110,721	123,695	145,682	225,079	299,940	316,794	567,450	2,235,968
2 Return on Rate Base	99,159	113,340	130,421	137,266	146,377	159,280	180,847	217,921	329,724	431,805	456,601	783,471	3,186,213
3 Income Taxes	26,069	33,389	43,569	47,374	52,096	59,184	69,568	86,961	21,924	81,550	92,513	(1,717,874)	(1,103,678)
4 Property Taxes	5,940	13,448	15,457	16,303	17,407	18,944	21,468	25,762	38,674	50,608	53,775	93,237	371,023
5 Total	204,300	242,002	281,631	297,719	318,569	348,129	395,578	476,326	615,401	863,903	919,684	(273,716)	4,689,526
6 Capital Expenditures (SAF	335,963	3,855,579	1,148,641	1,075,052	1,780,037	2,128,408	4,176,176	6,419,812	25,001,270	4,223,561	4,009,798	91,771,899	145,926,196
7 Plant Balance	14,575,411	18,430,990	19,579,631	20,654,683	22,434,719	24,563,127	28,739,303	35,159,116	60,160,385	64,383,947	68,393,745	160,165,644	
8 Plant Balance (Weighted ,	14,407,429	16,503,200	19,005,311	20,117,157	21,544,701	23,498,923	26,651,215	31,949,209	47,659,750	62,272,166	66,388,846	114,279,695	
9 Depreciation Reserve	292,042	373,866	466,051	562,827	665,516	776,237	899,932	1,045,614	1,270,693	1,570,633	1,887,428	2,454,878	
10 Rate Base (Weighted Avg):													
11 Plant	14,407,429	16,503,200	19,005,311	20,117,157	21,544,701	23,498,923	26,651,215	31,949,209	47,659,750	62,272,166	66,388,846	114,279,695	
12 Depreciation Reserve	255,476	332,954	419,959	514,439	614,172	720,876	838,084	972,773	1,158,153	1,420,663	1,729,030	2,171,153	
13 Deferred Taxes	614,824	697,237	780,500	863,299	947,364	1,033,323	1,124,061	1,226,163	1,488,097	1,901,971	2,325,146	5,149,991	
14 Total	13,537,130	15,473,009	17,804,852	18,739,419	19,983,166	21,744,724	24,689,070	29,750,274	45,013,500	58,949,532	62,334,669	106,958,551	

Tie Model RRQ

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

198,360	228,554	266,174	281,416	301,162	329,185	374,110	450,564	576,727	813,295	865,909	(366,953)	4,318,504	0
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ANALYSIS

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
Depreciation												
Depreciation (line 1)	73,132	81,825	92,185	96,776	102,689	110,721	123,695	145,682	225,079	299,940	316,794	567,450
Plant Balance (line 8)	14,407,429	16,503,200	19,005,311	20,117,157	21,544,701	23,498,923	26,651,215	31,949,209	47,659,750	62,272,166	66,388,846	114,279,695
Monthly Depr Rate	0.51%	0.50%	0.49%	0.48%	0.48%	0.47%	0.46%	0.46%	0.47%	0.48%	0.48%	0.50%
Annual Depr Rate	6.09%	5.95%	5.82%	5.77%	5.72%	5.65%	5.57%	5.47%	5.67%	5.78%	5.73%	5.96%

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.

	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07
Return on Rate Base												
Return (line 2)	99,159	113,340	130,421	137,266	146,377	159,280	180,847	217,921	329,724	431,805	456,601	783,471
Wtd Avg Rate Base (line 2)	13,537,130	15,473,009	17,804,852	18,739,419	19,983,166	21,744,724	24,689,070	29,750,274	45,013,500	58,949,532	62,334,669	106,958,551
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
Income Taxes												
State	(10,453)	(9,094)	(6,572)	(5,739)	(4,854)	(3,340)	(1,760)	659	(68,415)	(54,127)	(52,945)	(1,308,049)
Federal	(44,297)	(41,524)	(32,378)	(29,966)	(28,102)	(24,342)	(23,284)	(23,290)	(323,937)	(277,796)	(287,419)	(5,626,639)
Deferred	80,819	84,008	82,518	83,079	85,052	86,866	94,611	109,592	414,275	413,473	432,877	5,216,814
Total	26,069	33,389	43,569	47,374	52,096	59,184	69,568	86,961	21,924	81,550	92,513	(1,717,874)

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

REVENUE REQUIREMENTS

	January 2007		February 2007		March 2007		April 2007	
	Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	
REVENUE REQUIREMENT SUMMARY								
ERAM Revenue	0	198,360	0	228,554	0	266,174	0	
Other Revenue	0	0	0	0	0	0	0	
Total Revenue	0	198,360	0	228,554	0	266,174	0	
Operating Expenses								
Fuel Expense	0	0	0	0	0	0	0	
O&M Expense	0	0	0	0	0	0	0	
A&G Expense	0	0	0	0	0	0	0	
Franchise Fees	0	0	0	0	0	0	0	
Uncollectible Accounts	0	0	0	0	0	0	0	
Expense Adjustments	0	0	0	0	0	0	0	
Total Operating Expenses	0	0	0	0	0	0	0	
Depreciation	X	73,132	73,132	81,825	81,825	92,185	92,185	96,776
Taxes Other Than Income								
Super Fund Tax	0	0	0	0	0	0	0	
Property Tax	0	0	0	0	0	0	0	
Payroll Tax	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	
Income Taxes								
State	(27,988)	(10,453)	(29,298)	(9,094)	(30,101)	(6,572)	(30,616)	
Federal	(32,904)	36,522	(37,511)	42,483	(43,021)	50,140	(45,382)	
Total Income Taxes	(60,893)	26,069	(66,809)	33,389	(73,122)	43,569	(75,999)	
Total Expenses	12,240	99,201	15,016	115,214	19,063	135,754	20,777	
Operating Income	(12,240)	99,159	(15,016)	113,340	(19,063)	130,421	(20,777)	
Rate Base	X	13,537,130	13,537,130	15,473,009	15,473,009	17,804,852	17,804,852	18,739,419
Rate of Return	-1.08	8.79	-1.16	8.79	-1.28	8.79	-1.33	
Income Requirement @ Authorized RoR	99,159	99,159	113,340	113,340	130,421	130,421	137,266	
Income Deficiency	111,399	0	128,356	0	149,483	0	158,043	
Revenue Deficiency	198,360	0	228,554	0	266,174	0	281,416	

STATE TAX COMPUTATION

Book Depreciation	73,132	81,825	92,185
State Taxes	(27,988)	(29,298)	(30,101)
Federal Taxes	(32,904)	(37,511)	(43,021)
Operating Income	12,240	15,016	19,063
Income Requirement	99,159	113,340	130,421
Income Deficiency	111,399	128,356	149,483

REVENUE REQUIREMENTS

	January 2007		February 2007		March 2007		April 2007
	Recorded		Recorded		Recorded		Recorded
	Present	Proposed	Present	Proposed	Present	Proposed	Present
Total Revenue Gross Up	0	198,360	0	228,554	0	266,174	0
Less:							
Total Operating Expenses	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0
Interest Expense	31,248	31,248	35,717	35,717	41,100	41,100	43,257
Adjustments	0	0	0	0	0	0	0
Depreciation	X 285,363	285,363	295,709	295,709	299,413	299,413	303,083
Total Deductions	316,611	316,611	331,426	331,426	340,513	340,513	346,340
State Taxable Income	(316,611)	(118,251)	(331,426)	(102,872)	(340,513)	(74,339)	(346,340)
Current State Tax	(27,988)	(10,453)	(29,298)	(9,094)	(30,101)	(6,572)	(30,616)
Tax Adjustments	0	0	0	0	0	0	0
Total State Tax	(27,988)	(10,453)	(29,298)	(9,094)	(30,101)	(6,572)	(30,616)

FEDERAL TAX COMPUTATION

Book Depreciation		73,132		81,825		92,185	
State Taxes		(27,988)		(29,298)		(30,101)	
Federal Taxes		(32,904)		(37,511)		(43,021)	
Operating Income		12,240		15,016		19,063	
Income Requirement		99,159		113,340		130,421	
Income Deficiency		111,399		128,356		149,483	
Total Revenue Gross Up	0	198,360	0	228,554	0	266,174	0
Less:							
Total Operating Expenses	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0
Interest Expense	31,248	31,248	35,717	35,717	41,100	41,100	43,257
Adjustments	0	0	0	0	0	0	0
Federal Depreciation	X 304,042	304,042	321,846	321,846	327,952	327,952	334,144
State Income Tax (Prior Year)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)
Preferred Div Credit	0	0	0	0	0	0	0
Total Deductions	324,922	324,922	347,194	347,194	358,683	358,683	367,032
Federal Taxable Income	(324,922)	(126,562)	(347,194)	(118,641)	(358,683)	(92,508)	(367,032)
Current Federal Tax	(113,723)	(44,297)	(121,518)	(41,524)	(125,539)	(32,378)	(128,461)
Tax Adjustments	X 80,819	80,819	84,008	84,008	82,518	82,518	83,079
Total Federal Tax	(32,904)	36,522	(37,511)	42,483	(43,021)	50,140	(45,382)

REVENUE REQUIREMENTS

	January 2007		February 2007		March 2007		April 2007
	Recorded		Recorded		Recorded		Recorded
	Present	Proposed	Present	Proposed	Present	Proposed	Present
Reconciliation							
Revenue Deficiency	0	(198,360)	0	(228,554)	0	(266,174)	0
Book Depreciation	73,132	73,132	81,825	81,825	92,185	92,185	96,776
State Tax Prior Year	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)
Interest Expense	31,248	31,248	35,717	35,717	41,100	41,100	43,257
Total	94,012	(104,348)	107,173	(121,381)	122,916	(143,258)	129,664
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	32,904	(36,522)	37,511	(42,483)	43,021	(50,140)	45,382

Proposed	May 2007		June 2007		July 2007		August 2007	
	Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
281,416	0	301,162	0	329,185	0	374,110	0	450,564
0	0	0	0	0	0	0	0	0
281,416	0	301,162	0	329,185	0	374,110	0	450,564
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
96,776	102,689	102,689	110,721	110,721	123,695	123,695	145,682	145,682
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(5,739)	(31,476)	(4,854)	(32,440)	(3,340)	(34,831)	(1,760)	(39,170)	659
53,113	(48,457)	56,950	(52,691)	62,523	(59,611)	71,328	(71,395)	86,302
47,374	(79,933)	52,096	(85,131)	59,184	(94,442)	69,568	(110,566)	86,961
144,150	22,756	154,785	25,590	169,905	29,253	193,263	35,116	232,643
137,266	(22,756)	146,377	(25,590)	159,280	(29,253)	180,847	(35,116)	217,921
18,739,419	19,983,166	19,983,166	21,744,724	21,744,724	24,689,070	24,689,070	29,750,274	29,750,274
8.79	-1.37	8.79	-1.41	8.79	-1.42	8.79	-1.42	8.79
137,266	146,377	146,377	159,280	159,280	180,847	180,847	217,921	217,921
0	169,132	0	184,870	0	210,100	0	253,037	0
0	301,162	0	329,185	0	374,110	0	450,564	0
96,776		102,689		110,721		123,695		145,682
(30,616)		(31,476)		(32,440)		(34,831)		(39,170)
(45,382)		(48,457)		(52,691)		(59,611)		(71,395)
20,777		22,756		25,590		29,253		35,116
137,266		146,377		159,280		180,847		217,921
158,043		169,132		184,870		210,100		253,037

Proposed	May 2007		June 2007		July 2007		August 2007	
	Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
281,416	0	301,162	0	329,185	0	374,110	0	450,564
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
43,257	46,128	46,128	50,194	50,194	56,991	56,991	68,674	68,674
0	0	0	0	0	0	0	0	0
303,083	309,938	309,938	316,769	316,769	337,025	337,025	374,431	374,431
346,340	356,066	356,066	366,963	366,963	394,016	394,016	443,105	443,105
(64,924)	(356,066)	(54,904)	(366,963)	(37,779)	(394,016)	(19,906)	(443,105)	7,460
(5,739)	(31,476)	(4,854)	(32,440)	(3,340)	(34,831)	(1,760)	(39,170)	659
0	0	0	0	0	0	0	0	0
(5,739)	(31,476)	(4,854)	(32,440)	(3,340)	(34,831)	(1,760)	(39,170)	659
96,776		102,689		110,721		123,695		145,682
(30,616)		(31,476)		(32,440)		(34,831)		(39,170)
(45,382)		(48,457)		(52,691)		(59,611)		(71,395)
20,777		22,756		25,590		29,253		35,116
137,266		146,377		159,280		180,847		217,921
158,043		169,132		184,870		210,100		253,037
281,416	0	301,162	0	329,185	0	374,110	0	450,564
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
43,257	46,128	46,128	50,194	50,194	56,991	56,991	68,674	68,674
0	0	0	0	0	0	0	0	0
334,144	345,694	345,694	358,909	358,909	394,013	394,013	458,803	458,803
(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)
0	0	0	0	0	0	0	0	0
367,032	381,453	381,453	398,735	398,735	440,635	440,635	517,108	517,108
(85,616)	(381,453)	(80,292)	(398,735)	(69,550)	(440,635)	(66,525)	(517,108)	(66,544)
(29,966)	(133,509)	(28,102)	(139,557)	(24,342)	(154,222)	(23,284)	(180,988)	(23,290)
83,079	85,052	85,052	86,866	86,866	94,611	94,611	109,592	109,592
53,113	(48,457)	56,950	(52,691)	62,523	(59,611)	71,328	(71,395)	86,302

	May 2007		June 2007		July 2007		August 2007	
	Recorded		Recorded		Recorded		Recorded	
Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
(281,416)	0	(301,162)	0	(329,185)	0	(374,110)	0	(450,564)
96,776	102,689	102,689	110,721	110,721	123,695	123,695	145,682	145,682
(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)
43,257	46,128	46,128	50,194	50,194	56,991	56,991	68,674	68,674
(151,752)	138,448	(162,714)	150,546	(178,638)	170,317	(203,793)	203,987	(246,577)
35%	35%	35%	35%	35%	35%	35%	35%	35%
(53,113)	48,457	(56,950)	52,691	(62,523)	59,611	(71,328)	71,395	(86,302)

September 2007		October 2007		November 2007		December 2007		Total Year 2007		
Recorded		Recorded		Recorded		Recorded		Recorded		
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
0	576,727	0	813,295	0	865,909	0	(366,953)	0	4,318,504	
0	0	0	0	0	0	0	0	0	0	
0	576,727	0	813,295	0	865,909	0	(366,953) A1	0	4,318,504	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
225,079	225,079	299,940	299,940	316,794	316,794	C, D	567,450	567,450 A1	2,235,968	2,235,968
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
(119,397)	(68,415)	(126,023)	(54,127)	(129,491)	(52,945)	B2	(1,275,610)	(1,308,049)	(1,906,443)	(1,524,687)
(111,516)	90,339	(148,976)	135,677	(157,610)	145,458	B2	(281,392)	(409,826)	(1,090,467)	421,009
(230,913)	21,924	(274,999)	81,550	(287,102)	92,513		(1,557,002)	(1,717,874) A1	(2,996,910)	(1,103,678)
(5,834)	247,003	24,941	381,490	29,693	409,307		(989,552)	(1,150,424)	(760,941)	1,132,291
5,834	329,724	(24,941)	431,805	(29,693)	456,601		989,552	783,471	760,941	3,186,213
45,013,500	45,013,500	58,949,532	58,949,532	62,334,669	62,334,669	C	106,958,551	106,958,551	36,248,158	36,248,158
0.16	8.79	-0.51	8.79	-0.57	8.79		11.10	8.79	25.19	8.79
329,724	329,724	431,805	431,805	456,601	456,601		783,471	783,471	3,186,213	3,186,213
323,890	0	456,747	0	486,294	0		(206,081)	0	2,425,272	0
576,727	0	813,295	0	865,909	0		(366,953)	0	4,318,504	0
	225,079		299,940		316,794			567,450		2,235,968
	(119,397)		(126,023)		(129,491)			(1,275,610)		(1,906,443)
	(111,516)		(148,976)		(157,610)			(281,392)		(1,090,467)
	(5,834)		24,941		29,693			(989,552)		(760,941)
	329,724		431,805		456,601			783,471		3,186,213
	323,890		456,747		486,294			(206,081)		2,425,272

September 2007		October 2007		November 2007		December 2007		Total Year 2007	
Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	576,727	0	813,295	0	865,909	0	(366,953)	0	4,318,504
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
103,906	103,906	136,075	136,075	143,889	143,889	246,896	246,896	1,004,074	1,004,074
0	0	0	0	0	0	0	0	0	0
1,246,742	1,246,742	1,289,520	1,289,520	1,320,944	1,320,944	C 14,183,081	14,183,081	20,562,021	20,562,021
1,350,649	1,350,649	1,425,595	1,425,595	1,464,833	1,464,833	14,429,977	14,429,977	21,566,095	21,566,095
(1,350,649)	(773,921)	(1,425,595)	(612,300)	(1,464,833)	(598,925)	(14,429,977)	(14,796,930)	(21,566,095)	(17,247,591)
(119,397)	(68,415)	(126,023)	(54,127)	(129,491)	(52,945)	(1,275,610)	(1,308,049)	(1,906,443)	(1,524,687)
0	0	0	0	0	0	0	0	0	0
(119,397)	(68,415)	(126,023)	(54,127)	(129,491)	(52,945)	(1,275,610)	(1,308,049)A2	(1,906,443)	(1,524,687)
	225,079		299,940		316,794		567,450		2,235,968
	(119,397)		(126,023)		(129,491)		(1,275,610)		(1,906,443)
	(111,516)		(148,976)		(157,610)		(281,392)		(1,090,467)
	(5,834)		24,941		29,693		(989,552)		(760,941)
	329,724		431,805		456,601		783,471		3,186,213
	323,890		456,747		486,294		(206,081)		2,425,272
0	576,727	0	813,295	0	865,909	0	(366,953)	0	4,318,504
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
103,906	103,906	136,075	136,075	143,889	143,889	246,896	246,896	1,004,074	1,004,074
0	0	0	0	0	0	0	0	0	0
1,408,723	1,408,723	1,481,292	1,481,292	1,553,585	1,553,585	C 15,472,632	15,472,632	22,761,636	22,761,636
(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(124,422)	(124,422)
0	0	0	0	0	0	0	0	0	0
1,502,260	1,502,260	1,606,999	1,606,999	1,687,106	1,687,106	15,709,160	15,709,160	23,641,287	23,641,287
(1,502,260)	(925,533)	(1,606,999)	(793,703)	(1,687,106)	(821,197)	(15,709,160)	(16,076,112)	(23,641,287)	(19,322,783)
(525,791)	(323,937)	(562,449)	(277,796)	(590,487)	(287,419)	(5,498,206)	(5,626,639)A2	(8,274,450)	(6,762,974)
414,275	414,275	413,473	413,473	432,877	432,877	C 5,216,814	5,216,814A2	7,183,984	7,183,984
(111,516)	90,339	(148,976)	135,677	(157,610)	145,458	(281,392)	(409,826)	(1,090,467)	421,009

September 2007		October 2007		November 2007		December 2007		Total Year 2007	
Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	(576,727)	0	(813,295)	0	(865,909)	0	366,953	0	(4,318,504)
225,079	225,079	299,940	299,940	316,794	316,794	567,450	567,450	2,235,968	2,235,968
(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(10,369)	(124,422)	(124,422)
103,906	103,906	136,075	136,075	143,889	143,889	246,896	246,896	1,004,074	1,004,074
318,617	(258,110)	425,647	(387,648)	450,315	(415,594)	803,978	1,170,930	3,115,620	(1,202,884)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
111,516	(90,339)	148,976	(135,677)	157,610	(145,458)	281,392	409,826	1,090,467	(421,009)

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

Capital-Related RRQ	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06	Annual
1 Depreciation	0	0	0	0	0	0	0	0	29,311	60,026	62,037	67,537	218,909
2 Return on Rate Base	0	0	0	0	0	0	0	0	39,146	80,024	82,355	90,723	292,247
3 Income Taxes	0	0	0	0	0	0	0	0	(39,368)	(14,037)	(12,537)	(17,883)	(83,825)
4 Property Taxes	0	0	0	0	0	0	0	0	4,502	9,256	9,631	10,707	34,096
5 Total	0	0	0	0	0	0	0	0	33,591	135,269	141,485	151,083	461,427
6 Capital Expenditures (SAP)	0	0	0	0	0	0	0	0	10,856,099	665,581	356,931	2,360,837	14,239,448
7 Plant Balance	0	0	0	0	0	0	0	0	10,856,099	11,521,680	11,878,611	14,239,448	14,020,539
8 Plant Balance (Weighted Avg)	0	0	0	0	0	0	0	0	5,428,050	11,188,889	11,700,145	13,059,029	
9 Depreciation Reserve	0	0	0	0	0	0	0	0	29,311	89,336	151,373	218,909	
10 Rate Base (Weighted Avg):													
11 Plant	0	0	0	0	0	0	0	0	5,428,050	11,188,889	11,700,145	13,059,029	
12 Depreciation Reserve	0	0	0	0	0	0	0	0	14,655	59,323	120,354	185,141	
13 Deferred Taxes	0	0	0	0	0	0	0	0	69,274	204,819	336,842	488,505	
14 Total	0	0	0	0	0	0	0	0	5,344,120	10,924,747	11,242,948	12,385,383	

Tie Model RRQ

Sum of lines 1,2,3 from above equal the RRQ (Line 8) in the Model for Tab "2006 Total RRQ"

0	0	0	0	0	0	0	0	0	29,089	126,012	131,854	140,377	427,332
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ANALYSIS

	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06	Nov-06	Dec-06
Depreciation												
Depreciation (line 1)	0	0	0	0	0	0	0	0	29,311	60,026	62,037	67,537
Plant Balance (line 8)	0	0	0	0	0	0	0	0	5,428,050	11,188,889	11,700,145	13,059,029
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.54%	0.54%	0.53%	0.52%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.48%	6.44%	6.36%	6.21%

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

Return on Rate Base												
Return (line 2)	0	0	0	0	0	0	0	0	39,146	80,024	82,355	90,723
Wtd Avg Rate Base (line 14)	0	0	0	0	0	0	0	0	5,344,120	10,924,747	11,242,948	12,385,383
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.73%	0.73%	0.73%	0.73%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.79%	8.79%	8.79%	8.79%

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

Income Taxes												
State	126	148	533	907	968	0	1,156	0	(34,957)	(28,274)	(27,857)	(33,334)
Federal	493	496	1,843	3,302	3,515	0	4,174	0	(142,960)	(118,304)	(116,185)	(156,368)
Deferred	3	44	69	(341)	(355)	0	(378)	0	138,549	132,541	131,505	171,820
Total	622	688	2,445	3,868	4,128	0	4,952	0	(39,368)	(14,037)	(12,537)	(17,883)

Property Taxes

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

Factors

Property Taxes 0.00998

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

	A	B	C	D	E	F	G
1							
2	2018 Pre-approval Revenue Requirements						
3	2018 REVENUE	January 2018		January 2018			
4		Revenue		Revenue			
5							
6	REVENUE REQUIREMENT SUMMARY						
7	2018 Revenue						
8	State Revenue						
9	Local Revenue						
10							
11							
12	Operating Expenses						
13	Local Income						
14	Local Expense						
15	Local Balance						
16	Transfer Fees						
17	Transfer Balance						
18	Expense Adjustment						
19	Total Operating Expenses						
20							
21	Subscription	0					
22							
23	Texas Other Plan Income						
24	Local Plan Tax						
25	Property Tax						
26	Other Tax						
27	Other						
28	Total Other Taxes						
29							
30	Income Taxes						
31	Other						
32	Transfer						
33	Total Income Taxes						
34							
35	Total Expenses						
36							
37	Operating Income						
38							
39	State Share	0					
40							
41	State of Support						
42							
43	Expense Discretion @ Authority Ltd						
44							
45	Expense Discretion						
46							
47	Expense Discretion						
48							
49							
50	STATE TAX ADMINISTRATION						
51	Local Subscription						
52	Local Plan Tax						
53	Property Tax						
54	Other Tax						
55	Other						
56	Total Other Taxes						
57	Income Taxes						
58	Other						
59	Total Income Taxes						
60							
61	State Taxable Income						
62							
63	Current State Tax						
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65	Pro-Adjustments						
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67	Total State Tax						
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81	STATE TAX ADMINISTRATION						
82							
83	Local Subscription						
84	Local Plan Tax						
85	Property Tax						
86	Other Tax						
87	Other						
88	Total Other Taxes						
89	Income Taxes						
90	Other						
91	Total Income Taxes						
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93	State Taxable Income						
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95	Current State Tax						
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97	Pro-Adjustments						
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99	Total State Tax						
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102	State Taxable Income						
103							
104	Current State Tax						
105							
106	Pro-Adjustments						
107							
108	Total State Tax						
109							
110							
111	Subscription	0	0	0	0		
112	Local Subscription	0	0	0	0		
113	Local Plan Tax	0	0	0	0		
114	Property Tax	0	0	0	0		
115	Other Tax	0	0	0	0		
116	Other	0	0	0	0		
117	Total Other Taxes	0	0	0	0		
118	Income Taxes	0	0	0	0		
119	Other	0	0	0	0		
120	Total Income Taxes	0	0	0	0		

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3	March 2002				April 2002	
4	Revised				Revised	
5	Present	Proposed		Present	Proposed	
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3		Not Used			Not Used	
4		Response			Response	
5		Plaint	Proposed		Plaint	Proposed
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3	See Book			Appendix	
4	Response			Response	
5	Plaint	Proposed		Plaint	Proposed
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Z	AA	AB	AC	AD	AE
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3	Actuals 2008			Current 2008	
4	Revised			Revised	
5	Present	Proposed		Present	Proposed
6					
7	0	29,000	0	126,012	
8	0	0	0	0	
9	0	29,000	0	126,012	
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	0	0	0	0	0
20	0	0	0	0	0
21	20,511	29,511		80,828	80,828
22					
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
28	0	0	0	0	0
29	0	0	0	0	0
30					
31	127,420	124,987		128,414	129,274
32	174,662	14,415		128,857	14,25
33	192,102	269,266		495,291	114,031
34					
35	22,812	15,867		18,296	48,984
36					
37	20,812	33,148		5,298	89,52
38					
39	8,544,120	8,544,120		10,624,742	10,524,742
40					
41	2,12	8,29		5,02	8,12
42					
43	30,148	20,148		50,274	95,274
44					
45	10,104	0		10,798	0
46					
47	20,264	0		126,112	0
48					
49					
50					
51		29,511			80,828
52		29,528			126,414
53		174,662			128,857
54		122,919			89,524
55		33,148			89,52
56		14,255			70,25
57		29,511			80,828
58	0	29,238		0	126,012
59					
60	0	0		0	0
61	0	0		0	0
62	12,281	12,181		26,271	26,267
63					
64	0	0		0	0
65	420,142	420,142		420,688	420,688
66	420,272	420,272		420,574	420,572
67					
68	1420,527	1386,430		1465,524	1315,842
69					
70	127,520	124,987		128,414	126,274
71					
72	0	0		0	0
73					
74	127,830	124,987		128,414	128,274
75					
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82					
83		29,511			80,828
84		29,528			126,414
85		174,662			128,857
86		122,919			89,524
87		33,148			89,52
88		14,255			70,25
89	0	29,238		0	126,012
90					
91	0	0		0	0
92	0	0		0	0
93	12,281	12,181		26,271	26,267
94					
95	0	0		0	0
96	420,142	420,142		420,714	420,714
97	420,272	420,272		420,714	420,714
98	0	0		0	0
99	420,142	420,142		420,272	420,272
100					
101	1420,527	1420,527		1420,527	1315,842
102					
103	127,520	124,987		128,414	126,274
104					
105	127,830	124,987		128,414	128,274
106					
107	127,830	124,987		128,414	128,274
108					
109					
110					
111	0	129,389		0	126,012
112	20,511	29,511		80,828	80,828
113					
114	10,08	12,281		26,271	26,267
115	4,289	12,281		26,271	26,267
116	584	2924		3294	584
117	14,662	14,415		128,857	14,25
118					

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3	1941.98	200	
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5	Present	Present	
6			
7		0	457.032
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20		0	0
21	219.907	219.907	
22			
23		0	0
24		0	0
25		0	0
26		0	0
27		0	0
28		0	0
29		0	0
30			
31	1943.199	1724.402	
32	1733.829	45.800	
33	217.187	185.603	
34			
35	152.257	152.257	
36			
37	59.287	59.287	
38			
39	3124.787	3124.787	
40			
41			
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43			
44	200.247	200.247	
45			
46	226.990	226.990	
47			
48	422.532	422.532	
49			
50			
51		219.907	
52		1736.186	
53		1736.186	
54		45.800	
55		59.287	
56		200.247	
57		226.990	
58		422.532	
59		0	457.032
60		0	0
61		0	0
62		0	0
63		59.287	59.287
64		0	0
65	1746.887	1746.887	
66	1874.823	1874.823	
67			
68	11824.325	11824.325	
69			
70	1943.199	1724.402	
71			
72		0	0
73		0	0
74		0	0
75		0	0
76	1943.199	1724.402	
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83		219.907	
84		1736.186	
85		1736.186	
86		45.800	
87		59.287	
88		200.247	
89		226.990	
90		422.532	
91		0	457.032
92		0	0
93		0	0
94		0	0
95		59.287	59.287
96		0	0
97	1886.084	1886.084	
98		0	0
99		0	0
100	1882.473	1882.473	
101			
102	11824.325	11824.325	
103			
104	1882.473	1882.473	
105			
106	514.414	514.414	
107			
108	1733.829	45.800	
109			
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111		422.532	
112		1736.186	
113		1736.186	
114		45.800	
115		59.287	
116		200.247	
117		226.990	
118		422.532	

(Whole \$)

Oct09 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:										
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy		Total Gas	PreDeploy	Deploy		SPUMA *	Future Transfer *	Total
CMP30304 Total	\$ 243,047,409	55%	45%	\$ 133,676,075		\$ 133,676,075	To D, Elec Deploy	\$ 109,371,334		\$ 109,371,334	To D, Gas Deploy			\$ 243,047,409
CMP39104 Total	65,464,133	55%	45%	36,005,273		36,005,273		29,458,860		29,458,860				65,464,133
CMP39706 Total	228,485,608		100%					228,485,608	768,748	227,716,860				228,485,608
CMP39707 Total	20,877,857	100%		20,877,857	865,147	20,012,710								20,877,857
CMP39708 Total	53,382,079	55%	45%	29,360,143		29,360,143		24,021,936		24,021,936				53,382,079
EDP37000 Total	17,555,580	100%		17,555,580	835,012	16,720,568								17,555,580
EDP37001 Total	322,328,075	100%		305,084,392		305,084,392						17,243,683	To D, SPUMA	322,328,075
GDP38100 Total	59,252,117		100%					59,252,117	483,182	58,768,935				59,252,117
Smart Meter	\$ 1,010,392,858			\$ 542,559,320	\$ 1,700,159	\$ 540,859,161		\$ 450,589,855	\$ 1,251,930	\$ 449,337,925		\$ 17,243,683	See Below	\$ 1,010,392,858

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

Sept09 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:										
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy		Total Gas	PreDeploy	Deploy		SPUMA *	Future Transfer *	Total
CMP30304 Total	\$ 242,785,556	55%	45%	\$ 133,532,056		\$ 133,532,056	To D, Elec Deploy	\$ 109,253,500		\$ 109,253,500	To D, Gas Deploy			\$ 242,785,556
CMP39104 Total	65,403,499	55%	45%	35,971,925		35,971,925		29,431,575		29,431,575				65,403,499
CMP39706 Total	217,938,078		100%					217,938,078	768,748	217,169,330				217,938,078
CMP39707 Total	24,694,104	100%		24,694,104	865,147	23,828,957								24,694,104
CMP39708 Total	50,717,822	55%	45%	27,894,802		27,894,802		22,823,020		22,823,020				50,717,822
EDP37000 Total	18,201,522	100%		18,201,522	835,012	17,366,510								18,201,522
EDP37001 Total	300,120,149	100%		282,876,466		282,876,466						17,243,683	To D, SPUMA	300,120,149
GDP38100 Total	57,443,161		100%					57,443,161	483,182	56,959,979				57,443,161
Smart Meter	\$ 977,303,890			\$ 523,170,874	\$ 1,700,159	\$ 521,470,715		\$ 436,889,333	\$ 1,251,930	\$ 435,637,403		\$ 17,243,683	See Below	\$ 977,303,890

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

Aug08 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:										
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy		Total Gas	PreDeploy	Deploy		SPUMA *	Future Transfer *	Total
CMP30304 Total	\$ 241,219,809	55%	45%	\$ 132,670,895		\$ 132,670,895	To D, Elec Deploy	\$ 108,548,914		\$ 108,548,914	To D, Gas Deploy			\$ 241,219,809
CMP39104 Total	65,357,171	55%	45%	35,946,444		35,946,444		29,410,727		29,410,727				65,357,171
CMP39706 Total	213,102,863		100%					213,102,863	768,748	212,334,115				213,102,863
CMP39707 Total	24,694,104	100%		24,694,104	865,147	23,828,957								24,694,104
CMP39708 Total	48,482,294	55%	45%	26,665,262		26,665,262		21,817,032		21,817,032				48,482,294
EDP37000 Total	18,201,522	100%		18,201,522	835,012	17,366,510								18,201,522
EDP37001 Total	262,256,491	100%		245,012,808		245,012,808						17,243,683	To D, SPUMA	262,256,491
GDP38100 Total	55,799,850		100%					55,799,850	483,182	55,316,668				55,799,850
Smart Meter	\$ 929,114,104			\$ 483,191,034	\$ 1,700,159	\$ 481,490,875		\$ 428,679,386	\$ 1,251,930	\$ 427,427,456		\$ 17,243,683	See Below	\$ 929,114,104

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

July09 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:											
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy	To D, Elec Deploy	Total Gas	PreDeploy	Deploy	To D, Gas Deploy	SPUMA *	To D, SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 238,552,982	55%	45%	\$ 131,204,140		\$ 131,204,140		\$ 107,348,842		\$ 107,348,842					\$ 238,552,982
CMP39104 Total	65,243,004	55%	45%	35,883,652		35,883,652		29,359,352		29,359,352					65,243,004
CMP39706 Total	203,568,891		100%					203,568,891	768,748	202,800,143					203,568,891
CMP39707 Total	24,694,104	100%		24,694,104	865,147	23,828,957									24,694,104
CMP39708 Total	46,376,259	55%	45%	25,506,942		25,506,942		20,869,316		20,869,316					46,376,259
EDP37000 Total	18,201,522	100%		18,201,522	835,012	17,366,510									18,201,522
EDP37001 Total	227,852,909	100%		210,609,226		210,609,226						17,243,683			227,852,909
GDP38100 Total	53,102,590		100%					53,102,590	483,182	52,619,408					53,102,590
Smart Meter	\$ 877,592,261			\$ 446,099,587	\$ 1,700,159	\$ 444,399,428		\$ 414,248,991	\$ 1,251,930	\$ 412,997,061		\$ 17,243,683		See Below	\$ 877,592,261

check

Should not change

checks

* {Redacted}

Source File:

\\Go310\CapAct\Capital Recovery & Analysis\RRQ Models\1. AMI-Smart Meter\2009\July09\Additions-Fin\!View with more free Characteristics - July09.xls

DATE	DESCRIPTION	AMOUNT	BALANCE
1/1/20	Opening Balance	100.00	100.00
1/15/20	Deposit	50.00	150.00
1/20/20	Withdrawal	25.00	125.00
1/25/20	Deposit	75.00	200.00
2/1/20	Withdrawal	30.00	170.00
2/10/20	Deposit	60.00	230.00
2/15/20	Withdrawal	40.00	190.00
2/20/20	Deposit	80.00	270.00
2/25/20	Withdrawal	50.00	220.00
3/1/20	Deposit	90.00	310.00
3/10/20	Withdrawal	60.00	250.00
3/15/20	Deposit	70.00	320.00
3/20/20	Withdrawal	80.00	240.00
3/25/20	Deposit	100.00	340.00
4/1/20	Withdrawal	90.00	250.00
4/10/20	Deposit	110.00	360.00
4/15/20	Withdrawal	100.00	260.00
4/20/20	Deposit	120.00	380.00
4/25/20	Withdrawal	110.00	270.00
5/1/20	Deposit	130.00	400.00
5/10/20	Withdrawal	120.00	280.00
5/15/20	Deposit	140.00	420.00
5/20/20	Withdrawal	130.00	290.00
5/25/20	Deposit	150.00	440.00
6/1/20	Withdrawal	140.00	300.00
6/10/20	Deposit	160.00	460.00
6/15/20	Withdrawal	150.00	310.00
6/20/20	Deposit	170.00	480.00
6/25/20	Withdrawal	160.00	320.00
7/1/20	Deposit	180.00	500.00
7/10/20	Withdrawal	170.00	330.00
7/15/20	Deposit	190.00	520.00
7/20/20	Withdrawal	180.00	340.00
7/25/20	Deposit	200.00	540.00
7/31/20	Closing Balance		540.00

Order	Settle To Ord	Asset class	Fiscal year/period	003/2009	004/2009	005/2009	006/2009	Overall Result	Electric	Gas	Total	
				Amount January 2009 To June 2009	Amount January 2009 To June 2009	Amount January 2009 To June 2009	Amount January 2009 To June 2009					
				0	0	0	0	0				
30677082	SM DCU POLES - 2 RELOCATIONS	4000103	EDP36400	Poles/Towers/Fixtr	\$ 649.71	\$ 45.88		\$ 695.59				
			EDP36400 Total		\$ 649.71	\$ 45.88	0	\$ 695.59	382.57	313.02	695.590	CMP39708
6101443	SM Electric Meter/Mod Install - PG&E	4000111	EDP37000	Meters			\$ 19,066.79	\$ 26,902.74			0.000	
6101461	3rd Party Electric Meter/Module Install	4000111	EDP37000	Meters			\$ 1,256,070.87	\$ 1,060,698.97	\$ 2,316,769.84		0.000	
6101518	SM Field Delivery Office	4000111	EDP37000	Meters			\$ 19,578.02	\$ 28,816.27	\$ 48,394.29		0.000	
6103067	SM Elec Disconnect/Reconnect UTC Bi	4000111	EDP37000	Meters			\$ 192.31	\$ 1,277.51	\$ 1,469.82		0.000	
6103103	SM Electr Meter/Module Install UTC - K	4000111	EDP37000	Meters			(\$ 11,176.49)	\$ 1,520.79	(\$ 9,655.70)		0.000	
6103104	SM Electr Meter/Module Install Excl - KI	4000111	EDP37000	Meters			\$ 4,790.60	\$ 1,787.30	\$ 6,577.90		0.000	
6103537	SM Electr Meter/Module Install Excl - DI	4000111	EDP37000	Meters			\$ 6,423.02	\$ 11,828.49	\$ 18,251.51		0.000	
6103538	SM Electr Meter/Module Install UTC - D	4000111	EDP37000	Meters			\$ 5,171.05	\$ 6,088.03	\$ 11,259.08		0.000	
6103539	SM Electr Meter/Module Install Excl - EI	4000111	EDP37000	Meters			\$ 195.43	\$ 137.20	\$ 332.63		0.000	
6103540	SM Electr Meter/Module Install UTC - E	4000111	EDP37000	Meters			(\$ 32.26)	\$ 55.92	\$ 23.66		0.000	
6103541	SM Electr Meter/Module Install Excl - FI	4000111	EDP37000	Meters			\$ 179.18	\$ 842.42	\$ 1,021.60		0.000	
6103542	SM Electr Meter/Module Install UTC - F	4000111	EDP37000	Meters			\$ 595.30	\$ 18,780.95	\$ 19,376.25		0.000	
6103561	SM Electr Meter/Module Install Excl - CI	4000111	EDP37000	Meters			\$ 374.23		\$ 374.23		0.000	
6103562	SM Electr Meter/Module Install UTC - C	4000111	EDP37000	Meters				\$ 77.14	\$ 77.14		0.000	
6103563	SM Electr Meter/Module Install Excl - DJ	4000111	EDP37000	Meters			\$ 109.20	\$ 192.09	\$ 301.29		0.000	
6103583	SM Electr Meter/Module Install Excl - LF	4000111	EDP37000	Meters			(\$ 54.99)	\$ 356.73	\$ 301.74		0.000	
6103584	SM Electr Meter/Module Install UTC - LI	4000111	EDP37000	Meters				\$ 312.99	\$ 312.99		0.000	
6103585	SM Electr Meter/Module Install Excl - M	4000111	EDP37000	Meters			\$ 67,313.80	\$ 89,020.01	\$ 156,333.81		0.000	
6103586	SM Electr Meter/Module Install UTC - M	4000111	EDP37000	Meters			\$ 18,864.16	\$ 21,696.92	\$ 40,561.08		0.000	
6103587	SM Electr Meter/Module Install Excl - NI	4000111	EDP37000	Meters			\$ 714.43		\$ 714.43		0.000	
6103589	SM Electr Meter/Module Install Excl - NI	4000111	EDP37000	Meters			(\$ 25.77)		(\$ 25.77)		0.000	
6103590	SM Electr Meter/Module Install UTC - N	4000111	EDP37000	Meters			\$ 686.03	\$ 823.24	\$ 1,509.27		0.000	
6103591	SM Electr Meter/Module Install Excl - N1	4000111	EDP37000	Meters			\$ 7.13	\$ 209.31	\$ 216.44		0.000	
6103593	SM Electr Meter/Module Install Excl - PI	4000111	EDP37000	Meters			\$ 68,019.99	\$ 36,237.55	\$ 104,257.54		0.000	
6103594	SM Electr Meter/Module Install UTC - P	4000111	EDP37000	Meters			\$ 1,562.46	\$ 2,083.58	\$ 3,646.04		0.000	
6103595	SM Electr Meter/Module Install Excl - S	4000111	EDP37000	Meters			\$ 16,873.71	\$ 20,601.78	\$ 37,475.49		0.000	
6103596	SM Electr Meter/Module Install UTC - S	4000111	EDP37000	Meters			(\$ 1,013.40)	\$ 9,472.77	\$ 8,459.37		0.000	
6103597	SM Electr Meter/Module Install Excl - SI	4000111	EDP37000	Meters			\$ 2,291.70	\$ 6,474.99	\$ 8,766.69		0.000	
6103598	SM Electr Meter/Module Install UTC - S	4000111	EDP37000	Meters			\$ 6.83	\$ 192.85	\$ 199.68		0.000	
6103599	SM Electr Meter/Module Install Excl - S	4000111	EDP37000	Meters			(\$ 124.86)		(\$ 124.86)		0.000	
6103601	SM Electr Meter/Module Install Excl - SI	4000111	EDP37000	Meters			\$ 4,689.06	\$ 17,975.53	\$ 22,664.59		0.000	
6103602	SM Electr Meter/Module Install UTC - S	4000111	EDP37000	Meters			\$ 27.76	\$ 11,568.80	\$ 11,596.56		0.000	
6103603	SM Electr Meter/Module Install Excl - S1	4000111	EDP37000	Meters			\$ 32,530.28	\$ 27,943.55	\$ 60,473.83		0.000	
6103604	SM Electr Meter/Module Install UTC - S	4000111	EDP37000	Meters			\$ 8,590.08	\$ 21,793.35	\$ 30,383.43		0.000	
6103605	SM Electr Meter/Module Install Excl - Y	4000111	EDP37000	Meters			\$ 1,171.96	\$ 17,315.53	\$ 18,487.49		0.000	
6103606	SM Electr Meter/Module Install UTC - Y	4000111	EDP37000	Meters			\$ 102.45	\$ 3,101.77	\$ 3,204.22		0.000	
6106765	SM Deployment - E & G Endpoints	4000111	EDP37000	Meters			\$ 61,315.28	\$ 66,937.47	\$ 128,252.75		0.000	
7063947	SM - Elect Sys Profess Fees (Deploy)	4000111	EDP37000	Meters			\$ 81,226.50	\$ 217,316.87	\$ 298,543.37		0.000	
			EDP37000 Total		0	0	\$ 1,666,311.84	\$ 1,730,441.41	\$ 3,396,753.25	3,396,753.25	3,396,753.250	EDP37000 Total
6101023	SM Gas Mtr/Mdle Instal Excl Initial Dplo	4000205	GDP38100	Meters			\$ 9,376.88	\$ 11,406.96	\$ 20,783.84		0.000	GDP38100
6101518	SM Field Delivery Office	4000205	GDP38100	Meters			\$ 58.21	\$ 85.88	\$ 144.09		0.000	GDP38100
6103083	SM Gas Meter/Module Install Excl - SA	4000205	GDP38100	Meters			\$ 498.43	\$ 578.79	\$ 1,077.22		0.000	GDP38100
6103105	SM Gas Meter/Module Install Excl - KE	4000205	GDP38100	Meters			\$ 11.67	\$ 51.69	\$ 63.36		0.000	GDP38100
6103523	SM Gas Meter/Module Install Excl - CC	4000205	GDP38100	Meters			(\$ 25.87)		(\$ 25.87)		0.000	GDP38100
6103525	SM Gas Meter/Module Install Excl - DA	4000205	GDP38100	Meters			\$ 402.70	\$ 196.38	\$ 599.08		0.000	GDP38100
6103527	SM Gas Meter/Module Install Excl - DI	4000205	GDP38100	Meters			(\$ 13,014.88)	\$ 72.35	(\$ 12,942.53)		0.000	GDP38100
6103529	SM Gas Meter/Module Install Excl - EB	4000205	GDP38100	Meters			\$ 1,443.30	\$ 248.05	\$ 1,691.35		0.000	GDP38100
6103531	SM Gas Meter/Module Install Excl - FR	4000205	GDP38100	Meters			\$ 5,453.50	\$ 5,374.52	\$ 10,828.02		0.000	GDP38100
6103533	SM Gas Meter/Module Install Excl - LP	4000205	GDP38100	Meters			\$ 51.68		\$ 51.68		0.000	GDP38100
6103535	SM Gas Meter/Module Install Excl - MI	4000205	GDP38100	Meters			\$ 13,406.10	\$ 5,550.24	\$ 18,956.34		0.000	GDP38100
6103543	SM Gas Meter/Module Install Excl - NB	4000205	GDP38100	Meters			\$ 3,170.88	\$ 3,069.70	\$ 6,240.58		0.000	GDP38100
6103545	SM Gas Meter/Module Install Excl - NC	4000205	GDP38100	Meters			\$ 3,272.37	\$ 3,762.18	\$ 7,034.55		0.000	GDP38100
6103547	SM Gas Meter/Module Install Excl - NV	4000205	GDP38100	Meters			\$ 10.27		\$ 10.27		0.000	GDP38100
6103549	SM Gas Meter/Module Install Excl - PN	4000205	GDP38100	Meters			\$ 2,297.96	\$ 485.78	\$ 2,783.74		0.000	GDP38100
6103551	SM Gas Meter/Module Install Excl - SF	4000205	GDP38100	Meters			\$ 6,816.33	\$ 14,182.53	\$ 20,998.86		0.000	GDP38100
6103553	SM Gas Meter/Module Install Excl - SJ	4000205	GDP38100	Meters			\$ 2,764.38	\$ 93.02	\$ 2,857.40		0.000	GDP38100
6103555	SM Gas Meter/Module Install Excl - SI	4000205	GDP38100	Meters			(\$ 16.18)		(\$ 16.18)		0.000	GDP38100
6103557	SM Gas Meter/Module Install Excl - ST	4000205	GDP38100	Meters			(\$ 124.72)	\$ 1,291.95	\$ 1,167.23		0.000	GDP38100
6103559	SM Gas Meter/Module Install Excl - YO	4000205	GDP38100	Meters			(\$ 41.33)	\$ 237.73	\$ 196.40		0.000	GDP38100
6106765	SM Deployment - E & G Endpoints	4000205	GDP38100	Meters			\$ 521.92	\$ 569.82	\$ 1,091.74		0.000	GDP38100
			GDP38100 Total		0	0	\$ 36,333.60	\$ 47,257.57	\$ 83,591.17	\$ 83,591.17	83,591.170	GDP38100 Total
			Grand Total		650	46	\$ 1,702,645.44	\$ 1,777,698.98	\$ 3,481,040.01	3,397,135.82	83,904,193.481	040,01

Source File:

\\G03110\CapAct\Capital Recovery & Analysis\IRRO_Models\1_AMI_Smart_Meter\2009\July09\SM_Cost_of_Removal_... June 2009.xls

[Redacted]

Cost of Removal by Order

Order	Settle To Ord	Asset class	Fiscal year/period	003/2009 Amount January 2009 To May 2009	004/2009 Amount January 2009 To May 2009	005/2009 Amount January 2009 To May 2009	Overall Result Amount January 2009 To May 2009
Order	Description	Settle To Ord	Asset class				
30677082	SM DCU POLES - 2 RELOCATIONS	4000103	EDP36400	\$ 649.71	\$ 45.88		\$ 695.59
			EDP36400 Total	\$ 649.71	\$ 45.88	0	\$ 695.59
6101443	SM Electric Meter/Mod Install - PG&E	4000111	EDP37000			\$ 19,066.79	\$ 19,066.79
6101461	3rd Party Electric Meter/Module Install	4000111	EDP37000			\$ 1,256,070.87	\$ 1,256,070.87
6101518	SM Deployment/Installation Coord & M	4000111	EDP37000			\$ 19,578.02	\$ 19,578.02
6103067	SM Elec Disconnect/Reconnect UTC Bi	4000111	EDP37000			\$ 192.31	\$ 192.31
6103103	SM Electr Meter/Module Install UTC - K	4000111	EDP37000			(\$ 11,176.49)	(\$ 11,176.49)
6103104	SM Electr Meter/Module Install Excl - Ki	4000111	EDP37000			\$ 4,790.60	\$ 4,790.60
6103537	SM Electr Meter/Module Install Excl - Di	4000111	EDP37000			\$ 6,423.02	\$ 6,423.02
6103538	SM Electr Meter/Module Install UTC - D	4000111	EDP37000			\$ 5,171.05	\$ 5,171.05
6103539	SM Electr Meter/Module Install Excl - Ei	4000111	EDP37000			\$ 195.43	\$ 195.43
6103540	SM Electr Meter/Module Install UTC - E	4000111	EDP37000			(\$ 32.26)	(\$ 32.26)
6103541	SM Electr Meter/Module Install Excl - Fi	4000111	EDP37000			\$ 179.18	\$ 179.18
6103542	SM Electr Meter/Module Install UTC - F	4000111	EDP37000			\$ 595.30	\$ 595.30
6103561	SM Electr Meter/Module Install Excl - Ci	4000111	EDP37000			\$ 374.23	\$ 374.23
6103563	SM Electr Meter/Module Install Excl - Di	4000111	EDP37000			\$ 109.20	\$ 109.20
6103583	SM Electr Meter/Module Install Excl - Li	4000111	EDP37000			(\$ 54.99)	(\$ 54.99)
6103585	SM Electr Meter/Module Install Excl - Mi	4000111	EDP37000			\$ 67,313.80	\$ 67,313.80
6103586	SM Electr Meter/Module Install UTC - M	4000111	EDP37000			\$ 18,864.16	\$ 18,864.16
6103587	SM Electr Meter/Module Install Excl - Ni	4000111	EDP37000			\$ 714.43	\$ 714.43
6103589	SM Electr Meter/Module Install Excl - Ni	4000111	EDP37000			(\$ 25.77)	(\$ 25.77)
6103590	SM Electr Meter/Module Install UTC - N	4000111	EDP37000			\$ 686.03	\$ 686.03
6103591	SM Electr Meter/Module Install Excl - Ni	4000111	EDP37000			\$ 7.13	\$ 7.13
6103593	SM Electr Meter/Module Install Excl - Pi	4000111	EDP37000			\$ 68,019.99	\$ 68,019.99
6103594	SM Electr Meter/Module Install UTC - P	4000111	EDP37000			\$ 1,562.46	\$ 1,562.46
6103595	SM Electr Meter/Module Install Excl - Si	4000111	EDP37000			\$ 16,873.71	\$ 16,873.71
6103596	SM Electr Meter/Module Install UTC - S	4000111	EDP37000			(\$ 1,013.40)	(\$ 1,013.40)
6103597	SM Electr Meter/Module Install Excl - Si	4000111	EDP37000			\$ 2,291.70	\$ 2,291.70
6103598	SM Electr Meter/Module Install UTC - S	4000111	EDP37000			\$ 6.83	\$ 6.83
6103599	SM Electr Meter/Module Install Excl - S	4000111	EDP37000			(\$ 124.86)	(\$ 124.86)
6103601	SM Electr Meter/Module Install Excl - Si	4000111	EDP37000			\$ 4,689.06	\$ 4,689.06
6103602	SM Electr Meter/Module Install UTC - S	4000111	EDP37000			\$ 27.76	\$ 27.76
6103603	SM Electr Meter/Module Install Excl - S	4000111	EDP37000			\$ 32,530.28	\$ 32,530.28
6103604	SM Electr Meter/Module Install UTC - S	4000111	EDP37000			\$ 8,590.08	\$ 8,590.08
6103605	SM Electr Meter/Module Install Excl - Yi	4000111	EDP37000			\$ 1,171.96	\$ 1,171.96
6103606	SM Electr Meter/Module Install UTC - Y	4000111	EDP37000			\$ 102.45	\$ 102.45
6106765	SM Deployment - E & G Endpoints	4000111	EDP37000			\$ 61,315.28	\$ 61,315.28
7063947	SM - Elect Sys Profess Fees (Deploy)	4000111	EDP37000			\$ 81,226.50	\$ 81,226.50
			EDP37000 Total	0	0	\$ 1,666,311.84	\$ 1,666,311.84
6101023	SM Gas Mtr/Mdle Instal Excl Inital Dplo	4000205	GDP38100			\$ 9,376.88	\$ 9,376.88
6101518	SM Deployment/Installation Coord & M	4000205	GDP38100			\$ 58.21	\$ 58.21
6103083	SM Gas Meter/Module Install Excl - SA	4000205	GDP38100			\$ 498.43	\$ 498.43
6103105	SM Gas Meter/Module Install Excl - KE	4000205	GDP38100			\$ 11.67	\$ 11.67
6103523	SM Gas Meter/Module Install Excl - CC	4000205	GDP38100			(\$ 25.87)	(\$ 25.87)
6103525	SM Gas Meter/Module Install Excl - DA	4000205	GDP38100			\$ 402.70	\$ 402.70
6103527	SM Gas Meter/Module Install Excl - DI	4000205	GDP38100			(\$ 13,014.88)	(\$ 13,014.88)
6103529	SM Gas Meter/Module Install Excl - EB	4000205	GDP38100			\$ 1,443.30	\$ 1,443.30
6103531	SM Gas Meter/Module Install Excl - FR	4000205	GDP38100			\$ 5,453.50	\$ 5,453.50
6103533	SM Gas Meter/Module Install Excl - LP	4000205	GDP38100			\$ 51.68	\$ 51.68
6103535	SM Gas Meter/Module Install Excl - MI	4000205	GDP38100			\$ 13,406.10	\$ 13,406.10
6103543	SM Gas Meter/Module Install Excl - NB	4000205	GDP38100			\$ 3,170.88	\$ 3,170.88
6103545	SM Gas Meter/Module Install Excl - NC	4000205	GDP38100			\$ 3,272.37	\$ 3,272.37
6103547	SM Gas Meter/Module Install Excl - NV	4000205	GDP38100			\$ 10.27	\$ 10.27
6103549	SM Gas Meter/Module Install Excl - PN	4000205	GDP38100			\$ 2,297.96	\$ 2,297.96
6103551	SM Gas Meter/Module Install Excl - SF	4000205	GDP38100			\$ 6,816.33	\$ 6,816.33
6103553	SM Gas Meter/Module Install Excl - SJ	4000205	GDP38100			\$ 2,764.38	\$ 2,764.38
6103555	SM Gas Meter/Module Install Excl - SI	4000205	GDP38100			(\$ 16.18)	(\$ 16.18)
6103557	SM Gas Meter/Module Install Excl - ST	4000205	GDP38100			(\$ 124.72)	(\$ 124.72)
6103559	SM Gas Meter/Module Install Excl - YO	4000205	GDP38100			(\$ 41.33)	(\$ 41.33)
6106765	SM Deployment - E & G Endpoints	4000205	GDP38100			\$ 521.92	\$ 521.92
			GDP38100 Total	0	0	\$ 36,333.60	\$ 36,333.60
			Grand Total	650	46	\$ 1,702,645.44	\$ 1,703,341.03

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Source:
 \\Go310\CapAct\Capital Recovery & Analysis\RRQ Models\1. AMI-Smart Meter\2009\Jun09\Cost of Removal -- May 2009.xls
 [Redacted]

(Whole \$)

Apr10:
Whole \$'s

	Allocation Percents:			Allocated Amounts:								Total
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	
CMP30304 Total	\$ 209,112	55%	45%	\$ 115,012		\$ 115,012	\$ 94,100		\$ 94,100			\$ 209,112
CMP39104 Total	(2,654)	55%	45%	(1,460)		(1,460)	(1,194)		(1,194)			(2,654)
CMP39706 Total	3,815,535		100%				3,815,535		3,815,535			3,815,535
CMP39707 Total		100%										-
CMP39708 Total	4,587,332	55%	45%	2,523,032		2,523,032	2,064,299		2,064,299			4,587,332
EDP37000 Total	-	100%										-
EDP37001 Total	28,236,947	100%		28,236,947		28,236,947						28,236,947
GDP38100 Total	2,029,290		100%				2,029,290		2,029,290			2,029,290
Smart Meter	\$ 38,875,563			\$ 30,873,532	\$ -	\$ 30,873,532	\$ 8,002,031	\$ -	\$ 8,002,031	\$ -	See Below	\$ 38,875,563

check

checks

(Whole \$)

Mar10 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:											
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy	To D, Elec Deploy	Total Gas	PreDeploy	Deploy	To D, Gas Deploy	SPUMA *	To D, SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 259,678,415	55%	45%	\$ 142,823,128		\$ 142,823,128		\$ 116,855,287		\$ 116,855,287					\$ 259,678,415
CMP39104 Total	70,305,990	55%	45%	38,668,295		38,668,295		31,637,696		31,637,696					70,305,990
CMP39706 Total	253,357,808		100%					253,357,808	768,748	252,589,060					253,357,808
CMP39707 Total	12,532,305	100%		12,532,305	865,147	11,667,158									12,532,305
CMP39708 Total	71,010,469	55%	45%	39,055,758		39,055,758		31,954,711		31,954,711					71,010,469
EDP37000 Total	10,073,142	100%		10,073,142	835,012	9,238,130									10,073,142
EDP37001 Total	423,052,596	100%		405,808,913		405,808,913						17,243,683			423,052,596
GDP38100 Total	69,691,715		100%					69,691,715	483,182	69,208,533					69,691,715
Smart Meter	\$ 1,169,702,441			\$ 648,961,541	\$ 1,700,159	\$ 647,261,382		\$ 503,497,217	\$ 1,251,930	\$ 502,245,287		\$ 17,243,683		See Below	\$ 1,169,702,441

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

Feb10 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:											
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy	To D, Elec Deploy	Total Gas	PreDeploy	Deploy	To D, Gas Deploy	SPUMA *	To D, SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 247,082,678	55%	45%	\$ 135,895,473		\$ 135,895,473		\$ 111,187,205		\$ 111,187,205					\$ 247,082,678
CMP39104 Total	66,005,624	55%	45%	36,303,093		36,303,093		29,702,531		29,702,531					66,005,624
CMP39706 Total	245,004,567		100%					245,004,567	768,748	244,235,819					245,004,567
CMP39707 Total	12,619,405	100%		12,619,405	865,147	11,754,258									12,619,405
CMP39708 Total	63,032,474	55%	45%	34,667,860		34,667,860		28,364,613		28,364,613					63,032,474
EDP37000 Total	10,205,318	100%		10,205,318	835,012	9,370,306									10,205,318
EDP37001 Total	388,617,666	100%		371,373,983		371,373,983						17,243,683			388,617,666
GDP38100 Total	67,651,406		100%					67,651,406	483,182	67,168,224					67,651,406
Smart Meter	\$ 1,100,219,137			\$ 601,065,132	\$ 1,700,159	\$ 599,364,973		\$ 481,910,322	\$ 1,251,930	\$ 480,658,392		\$ 17,243,683		See Below	\$ 1,100,219,137

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* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

Jan10 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:										
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy		Total Gas	PreDeploy	Deploy		SPUMA *	Future Transfer *	Total
CMP30304 Total	\$ 246,490,154	55%	45%	\$ 135,569,585		\$ 135,569,585	To D, Elec Deploy	\$ 110,920,569		\$ 110,920,569	To D, Gas Deploy			\$ 246,490,154
CMP39104 Total	65,370,578	55%	45%	35,953,818		35,953,818		29,416,760		29,416,760				65,370,578
CMP39706 Total	240,596,997		100%					240,596,997	768,748	239,828,249				240,596,997
CMP39707 Total	12,619,405	100%		12,619,405	865,147	11,754,258								12,619,405
CMP39708 Total	62,687,889	55%	45%	34,478,339		34,478,339		28,209,550		28,209,550				62,687,889
EDP37000 Total	10,205,318	100%		10,205,318	835,012	9,370,306								10,205,318
EDP37001 Total	370,036,286	100%		352,792,603		352,792,603						17,243,683	To D, SPUMA	370,036,286
GDP38100 Total	66,190,539		100%					66,190,539	483,182	65,707,357				66,190,539
Smart Meter	\$ 1,074,197,166			\$ 581,619,068	\$ 1,700,159	\$ 579,918,909		\$ 475,334,416	\$ 1,251,930	\$ 474,082,486		\$ 17,243,683	See Below	\$ 1,074,197,166

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

Dec09 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:										
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy		Total Gas	PreDeploy	Deploy		SPUMA *	Future Transfer *	Total
CMP30304 Total	\$ 246,252,023	55%	45%	\$ 135,438,613		\$ 135,438,613	To D, Elec Deploy	\$ 110,813,411		\$ 110,813,411	To D, Gas Deploy			\$ 246,252,023
CMP39104 Total	65,355,644	55%	45%	35,945,604		35,945,604		29,410,040		29,410,040				65,355,644
CMP39706 Total	238,494,193		100%					238,494,193	768,748	237,725,445				238,494,193
CMP39707 Total	12,682,017	100%		12,682,017	865,147	11,816,870								12,682,017
CMP39708 Total	60,534,265	55%	45%	33,293,846		33,293,846		27,240,419		27,240,419				60,534,265
EDP37000 Total	10,300,334	100%		10,300,334	835,012	9,465,322								10,300,334
EDP37001 Total	357,678,088	100%		340,434,405		340,434,405						17,243,683	To D, SPUMA	357,678,088
GDP38100 Total	64,952,556		100%					64,952,556	483,182	64,469,374				64,952,556
Smart Meter	\$ 1,056,249,121			\$ 568,094,819	\$ 1,700,159	\$ 566,394,660		\$ 470,910,619	\$ 1,251,930	\$ 469,658,689		\$ 17,243,683	See Below	\$ 1,056,249,121

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

(Whole \$)

Nov09 ITD:
Whole \$'s

	Allocation Percents:			Allocated Amounts:										
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy		Total Gas	PreDeploy	Deploy		SPUMA *	Future Transfer *	Total
CMP30304 Total	\$ 245,226,177	55%	45%	\$ 134,874,397		\$ 134,874,397	To D, Elec Deploy	\$ 110,351,779		\$ 110,351,779	To D, Gas Deploy			\$ 245,226,177
CMP39104 Total	65,478,953	55%	45%	36,013,424		36,013,424		29,465,529		29,465,529				65,478,953
CMP39706 Total	234,068,291		100%					234,068,291	768,748	233,299,543				234,068,291
CMP39707 Total	12,970,456	100%		12,970,456	865,147	12,105,309								12,970,456
CMP39708 Total	54,820,608	55%	45%	30,151,334		30,151,334		24,669,274		24,669,274				54,820,608
EDP37000 Total	10,481,895	100%		10,481,895	835,012	9,646,883								10,481,895
EDP37001 Total	345,150,447	100%		327,906,764		327,906,764						17,243,683	To D, SPUMA	345,150,447
GDP38100 Total	62,182,869		100%					62,182,869	483,182	61,699,687				62,182,869
Smart Meter	<u>\$ 1,030,379,695</u>			<u>\$ 552,398,270</u>	<u>\$ 1,700,159</u>	<u>\$ 550,698,111</u>		<u>\$ 460,737,742</u>	<u>\$ 1,251,930</u>	<u>\$ 459,485,812</u>		<u>\$ 17,243,683</u>	See Below	<u>\$ 1,030,379,695</u>

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checks

* 9/3/2008: Per Eric Lam, SPUMA additions come from Order 6105106 and go to asset class EDP37001.

2010 Planning Order Detail

Line		
390	Updated	Electric Meters (includes modules, HA
391		Electric SW related
392		Electric HW
393		Electric Networks
394		Gas Meters
395		Gas Modules and Networks
396		Gas SW related
397		Gas HW
398		Total

Source: Eric Lam 11-10-2009

Source: Eric Lam 11-10-2009

	2,009 Nov-09	2,009 Dec-09	2,010 Jan-10	2,010 Feb-10	2,010 Mar-10	2,010 Apr-10	2,010 May-10	2,010 Jun-10
N, 40,609,516	16,152,349	20,474,641	15,833,933	18,986,441	18,701,220	28,887,458	14,988,246	
293,459	1,096,350	288,868	288,955	10,803,755	8,369,791	299,976	318,530	
0	0	0	0	0	0	0	0	
1,439,658	2,927,425	2,092,963	2,085,939	1,875,961	1,311,980	1,341,693	1,338,915	
42,432,263	20,176,123	22,856,471	18,208,827	31,666,157	28,382,991	30,529,126	16,645,691	
962,043	1,957,074	1,217,220	1,292,573	1,255,399	1,220,678	1,232,733	1,220,602	
5,524,942	7,346,860	6,675,172	6,197,921	8,710,304	7,730,129	10,919,393	9,066,832	
105,556	128,395	148,429	148,503	179,802	173,697	157,891	173,697	
0	0	0	0	0	0	0	0	
6,592,541	9,432,329	8,040,821	7,638,997	10,145,504	9,124,504	12,310,017	10,461,131	
<u>49,024,803</u>	<u>29,608,452</u>	<u>30,897,292</u>	<u>25,847,825</u>	<u>41,811,661</u>	<u>37,507,495</u>	<u>42,839,143</u>	<u>27,106,822</u>	
0	0	0	0	0	0	0	0	0

2,010 Jul-10	2,010 Aug-10	2,010 Sep-10	2,010 Oct-10	2,010 Nov-10	2,010 Dec-10	2,010
28,459,744	27,109,851	24,166,770	21,684,811	20,638,252	19,730,515	
16,563,990	820,569	811,199	813,165	494,237	21,121,848	
0	0	0	0	0	0	
1,304,805	1,198,115	1,157,006	1,385,457	1,401,677	1,196,470	
46,328,539	29,128,535	26,134,976	23,883,433	22,534,166	42,048,833	
1,257,007	1,254,597	1,209,786	1,186,594	1,120,787	1,055,737	
9,869,769	9,959,183	10,578,403	8,129,848	5,620,694	5,271,542	
175,434	175,434	167,452	169,127	153,003	17,724,672	
0	0	0	0	0	0	
11,302,210	11,389,215	11,955,642	9,485,568	6,894,484	24,051,950	
<u>57,630,749</u>	<u>40,517,750</u>	<u>38,090,618</u>	<u>33,369,002</u>	<u>29,428,650</u>	<u>66,100,783</u>	
0	0	0	0	0	0	

2,011

2,012

SmartMeter Project
 Electromechanical Cost of Removal
 05/31/2010

Purpose: To summarize the electromechanical Cost of Removal (COR) costs incurred for calculating the associated capital-related revenue requirements.

Cost of Removal

	001/2006	002/2006	003/2006	004/2006	005/2006	006/2006	007/2006	008/2006	009/2006	010/2006	011/2006	012/2006	001/2007
EDP37000	-	78.54	378,341.46	5,523.30	39.35	26,046.19	(26,005.50)	35,032.98	719,954.61	4,069.46	521.78	774,154.15	339,462.25
GDP38100	-	-	83,762.23	-	181.94	28,899.64	19,235.77	75,923.19	449,418.88	25,218.28	14,756.28	180,798.57	118,716.35
	\$ -	\$ 79	\$ 462,104	\$ 5,523	\$ 221	\$ 54,946	\$ (6,770)	\$ 110,956	\$ 1,169,373	\$ 29,288	\$ 15,278	\$ 954,953	\$ 458,179

Allocation Percentages (1/1/2006-3/31/2009 only)

EDP37000	0.0%	0.0%	25.2%	0.4%	0.0%	1.7%	-1.7%	2.3%	20.1%	0.3%	0.0%	51.7%	8.8%
GDP38100	0.0%	0.0%	12.5%	0.0%	0.0%	4.3%	2.9%	11.3%	36.0%	3.8%	2.2%	27.0%	4.5%

1,498,700.00
 670,192.00
 2,168,892.00

Note 1: In March 2009 a COR Reallocation Adjustment was made to reduce the net plant recorded to the SmartMeter Capital RRQ model. As a result, the SmartMeter Capital RRQ did not calculate the associated capital-related RRQ associated with COR, effective March 2009.

Note 2: In Sept 2009, Nov 2009, Dec 2009, Jan 2010, and Mar 2010 the COR associated with the SmartMeter early retirements was charged to expense and recovered through the SmartMeter balancing account in accordance with the D.09-03-026 (SmartMeter Upgrade decision). As such, the COR associated with early retirements is excluded from the above amounts.

Note 3: In Mar, Apr, and May 2010 the above amounts are estimated amounts based on Business Warehouse data. Actual COR amounts will be provided via PowerPlant.

Source:

{Redacted}

002/2007	003/2007	004/2007	005/2007	006/2007	007/2007	008/2007	009/2007	010/2007	011/2007	012/2007	001/2008	002/2008	003/2008
778,224.34	(307,376.34)	(181,319.23)	281,353.43	264,247.86	(130,931.91)	545,683.24	424,197.24	590,866.51	681,400.18	571,466.42	211,211.22	232,634.22	344,610.19
264,902.52	214,966.15	147,338.17	115,363.39	145,943.27	110,231.79	155,853.78	104,888.34	150,057.64	176,293.66	911,381.93	14,463.78	24,779.23	50,649.89
\$ 1,043,127	\$ (92,410)	\$ (33,981)	\$ 396,717	\$ 410,191	\$ (20,700)	\$ 701,537	\$ 529,086	\$ 740,924	\$ 857,694	\$ 1,482,848	\$ 225,675	\$ 257,413	\$ 395,260

20.2%	-8.0%	-4.7%	7.3%	6.9%	-3.4%	14.1%	11.0%	15.3%	17.7%	14.8%	3.1%	3.4%	5.1%
10.1%	8.2%	5.6%	4.4%	5.6%	4.2%	6.0%	4.0%	5.7%	6.7%	34.8%	1.1%	1.9%	3.9%

3,857,274.00
2,615,937.00

												Note 1		
004/2008	005/2008	006/2008	007/2008	008/2008	009/2008	010/2008	011/2008	012/2008	001/2009	002/2009	003/2009	004/2009	005/2009	
210,005.03	355,737.86	201,046.51	323,237.51	1,057,658.17	288,026.29	475,630.00	787,147.51	2,287,680.50	927,751.53	1,451,137.53	3,566,217.00	\$ 1,823,181	\$ 1,666,312	
65,334.23	95,864.89	63,802.50	127,838.77	74,605.62	173,744.84	120,196.56	96,309.82	392,765.86	(50,869.06)	219,920.34	162,601.72	\$ 35,251	\$ 36,334	
\$ 275,339	\$ 451,603	\$ 264,849	\$ 451,076	\$ 1,132,264	\$ 461,771	\$ 595,827	\$ 883,457	\$ 2,680,446	\$ 876,882	\$ (1,231,217)	\$ 3,728,819	\$ 1,858,432	\$ 1,702,645	

3.1%	5.3%	3.0%	4.8%	15.6%	4.3%	7.0%	11.6%	33.8%	30.5%	-47.7%	117.2%
5.0%	7.4%	4.9%	9.8%	5.7%	13.4%	9.2%	7.4%	30.2%	-15.3%	66.3%	49.0%

6,774,625.00	3,042,831.00
1,300,356.00	331,653.00

EDP37000	15,173,430
GDP38100	4,918,138
Total	20,091,568.00

6-28-2010: Amt. credited to ord

			Note 2	Note 2	Note 2	Note 2		Note 2					
006/2009	007/2009	008/2009	009/2009	010/2009	011/2009	012/2009	001/2010	002/2010	003/2010	004/2010	005/2010	Total	
\$ 1,730,441	\$ 3,238,875	\$ 2,528,229	\$ 1,966,770	\$ 2,560,358	\$ 1,440,261	\$ 6,631,908	\$ 3,795,972	\$ 847,861	\$ 1,980,382	\$ 2,058,542	\$ 3,320,928	\$ 50,763,451	
\$ 47,258	\$ 43,061	\$ 72,706	\$ 63,985	\$ 78,636	\$ 461,962	\$ 213,634	\$ 233,093	\$ 227,600	\$ 329,917	\$ 350,755	\$ 308,094	\$ 7,420,423	
<u>\$ 1,777,699</u>	<u>\$ 3,281,936</u>	<u>\$ 2,600,935</u>	<u>\$ 2,030,755</u>	<u>\$ 2,638,994</u>	<u>\$ 1,902,223</u>	<u>\$ 6,845,542</u>	<u>\$ 4,029,065</u>	<u>\$ 1,075,461</u>	<u>\$ 2,310,299</u>	<u>\$ 2,409,297</u>	<u>\$ 3,629,022</u>	<u>\$ 58,183,874</u>	

Note 3 Note 3 Note 3

ers in Mar2009 being reallocated to previous periods now.

[Redacted]
Sent: Friday, June 25, 2010 9:00 AM

[Redacted]
Subject: RE: COR Monthly Data

Attached is the revised COR from September 2006 to May 2010. Please forward to the appropriate person who is c

Thanks,
Gabe

From: [Redacted]
Sent: Wednesday, June 23, 2010 3:55 PM
To: [Redacted]
Cc: [Redacted]
Subject: COR Monthly Data

Jack,
Attached is COR monthly data for the 2 asset classes: EDP37000 and GDP38100. As discussed on our phone call i

Please let me know if you require anything else to run the models.

Thanks,
Gabe

<< File: COR Monthly Data.xls >>

[Redacted]
Senior Analyst, Energy Accounting
Pacific Gas and Electric Company
77 Beale Street, Mailcode B7A, Desk 730A
San Francisco, CA 94105

[Redacted]
[Redacted]
[Redacted]

reating the associated models.

t was noted that a portion of the total COR was previously recovered through Jerry's SmartMeter models. We were a

ble to confirm apprx \$22M was adjusted out of the models in Mar 2009 and Apr 2009 which means we recovered the

associated capital-related revenue requirement in the models through these time periods in the balancing account. |

believe this will have the impact of lowering the tax benefit estimate that was calculated earlier. Please note we will

need to run the model(s) for the time period of March 2009 - May 2010 only.

May10:
Whole \$'s

	Allocation Percents:			Allocated Amounts:								
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 526,282	55%	45%	\$ 289,455		\$ 289,455	\$ 236,827		\$ 236,827			\$ 526,282
CMP39104 Total	452,987	55%	45%	249,143		249,143	203,844		203,844			452,987
CMP39706 Total	8,575,997		100%				8,575,997		8,575,997			8,575,997
CMP39707 Total		100%										-
CMP39708 Total	2,696,330	55%	45%	1,482,981		1,482,981	1,213,348		1,213,348			2,696,330
EDP37000 Total	-	100%										-
EDP37001 Total	24,268,967	100%		24,268,967		24,268,967						24,268,967
GDP38100 Total	2,193,315		100%				2,193,315		2,193,315			2,193,315
Smart Meter	\$ 38,713,877			\$ 26,290,546	\$ -	\$ 26,290,546	\$ 12,423,331	\$ -	\$ 12,423,331	\$ -	See Below	\$ 38,713,877

check

checks

(Whole \$)

Jun10:
Whole \$'s

	Allocation Percents:			Allocated Amounts:								
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 1,247,662	55%	45%	\$ 686,214		\$ 686,214	\$ 561,448		\$ 561,448			\$ 1,247,662
CMP39104 Total	21,679	55%	45%	11,924		11,924	9,756		9,756			21,679
CMP39706 Total	10,007,313		100%			-	10,007,313		10,007,313			10,007,313
CMP39707 Total	(116,232)	100%		(116,232)		(116,232)			-			(116,232)
CMP39708 Total	1,698,759	55%	45%	934,317		934,317	764,441		764,441			1,698,759
EDP37000 Total	(176,385)	100%		(176,385)		(176,385)			-			(176,385)
EDP37001 Total	34,254,958	100%		34,254,958		34,254,958			-			34,254,958
GDP38100 Total	2,124,403		100%			-	2,124,403		2,124,403			2,124,403
Smart Meter	\$ 49,062,157			\$ 35,594,797	\$ -	\$ 35,594,797	\$ 13,467,360	\$ -	\$ 13,467,360	\$ -	See Below	\$ 49,062,157

check

checks

(Whole \$)

Pacific Gas and Electric Company
Smart Meter - Deploy Gas
D.06.07.027: \$1.61B total cost, "(in place) at least until PG&E's next general rate case"
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		827,698	859,504	885,382	916,643	968,700	1,027,388	1,088,568	1,153,109	1,217,187	1,290,408	1,354,096
2 Return on Rate Base		1,121,382	1,161,524	1,191,339	1,228,586	1,295,707	1,372,801	1,454,210	1,536,334	1,614,024	1,697,396	1,755,902
3 Income Taxes		329,901	352,432	369,071	386,109	410,598	450,939	485,288	519,124	547,127	542,562	545,279
4 Property Taxes		134,179	139,589	143,902	149,163	158,012	168,238	151,199	151,199	151,199	151,199	151,199
5 Total		2,413,160	2,513,050	2,589,693	2,680,802	2,833,016	3,019,366	3,179,266	3,359,766	3,529,537	3,681,565	3,806,476

Dec-08	Annual
B1 1,432,006	13,020,690
	17,253,109
	5,391,638
	1,800,277
B1 3,860,316	37,465,713

Revised	Revised
D 25,071,221	155,636,958
C 315,802,602	
	303,266,991
	15,475,568
	303,266,991
	14,759,565
	39,510,467
	248,996,989

Inception to Date RRO by Component and Period:					checks	
2005	2006	2007	2008	ITD	2008	ITD
n/a	218,909	2,235,968	13,020,690	15,475,568		
n/a	292,247	3,186,213	17,253,109	20,731,569		
n/a	(83,825)	(1,103,678)	5,391,638	4,204,136		
n/a	34,096	371,023	1,800,277	2,205,395		
n/a	461,427	4,689,526	37,465,713	42,616,667	37,465,713	42,616,667

Inception to Date Capital Additions by Period:				
2005	2006	2007	Jun-08	ITD
n/a	14,239,448	145,926,196	155,636,958	315,802,602
				155,636,958
				15,802,602

Tie Model RRQ (do not have source file for comparison)

Sum of lines 1,2,3 from above equal the RRQ (Line 46) in the Model for Tab "2007 Total RRQ"	2,278,982	2,373,461	2,445,792	2,531,338	2,675,005	2,851,128	3,028,067	3,208,567	3,378,338	3,530,365	3,655,277	3,709,117	35,665,437
Sum of lines 1-3 from above.	2,413,160	2,513,050	2,589,693	2,680,802	2,833,016	3,019,366	3,179,266	3,359,766	3,529,537	3,681,565	3,806,476	3,860,316	
check	(134,179)	(139,589)	(143,902)	(149,163)	(158,012)	(188,238)	(151,199)	(151,199)	(151,199)	(151,199)	(151,199)	(151,199)	

(Whole \$)

ANALYSIS

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Depreciation												
Depreciation (line 1)	627,698	859,504	885,382	916,643	968,700	1,027,388	1,088,566	1,153,109	1,217,187	1,290,408	1,354,096	1,432,006
Plant Balance (line 8)	164,205,727	171,554,385	177,612,904	184,840,685	196,422,387	209,716,213	224,030,924	238,962,513	253,927,334	270,578,590	284,901,622	303,266,991
Monthly Depr Rate	0.50%	0.50%	0.50%	0.50%	0.49%	0.49%	0.49%	0.48%	0.48%	0.48%	0.48%	0.47%
Annual Depr Rate	6.05%	6.01%	5.98%	5.95%	5.92%	5.88%	5.83%	5.79%	5.75%	5.72%	5.70%	5.67%

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

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Return on Rate Base												
Return (line 2)	1,121,382	1,161,524	1,191,339	1,228,586	1,295,707	1,372,801	1,454,210	1,536,334	1,614,024	1,697,396	1,755,902	1,823,903
Wtd Avg Rate Base (line 21)	153,089,759	158,569,892	162,640,193	167,724,997	176,888,317	187,413,067	196,527,030	209,738,427	220,344,586	231,726,360	239,713,613	248,996,959
Monthly Return	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Annual Return	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

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

	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08
Income Taxes												
State	(98,388)	(93,349)	(89,669)	(87,507)	(87,652)	(79,879)	(77,034)	(74,693)	(75,083)	(98,002)	(110,237)	(186,356)
Federal	(549,398)	(626,378)	(700,652)	(850,922)	(1,128,634)	(1,384,361)	(1,808,038)	(2,234,527)	(2,896,474)	(3,872,122)	(4,858,852)	(9,224,013)
Deferred	977,687	1,072,159	1,159,391	1,324,538	1,626,684	1,915,180	2,370,361	2,828,345	3,516,684	4,512,686	5,514,367	9,863,576
Total	329,901	352,432	369,071	386,109	410,598	450,939	485,288	519,124	547,127	542,562	545,279	453,208

Property Taxes
Property taxes are calculated on net plant.

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

(Whole \$)

REVENUE REQUIREMENTS

	January 2008		February 2008		March 2008		April 2008							
	Recorded		Recorded		Recorded		Recorded							
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed						
REVENUE REQUIREMENT SUMMARY														
ERAM Revenue	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502						
Other Revenue	0	0	0	0	0	0	0	0						
Total Revenue	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502						
Operating Expenses														
Fuel Expense	0	0	0	0	0	0	0	0						
O&M Expense	0	0	0	0	0	0	0	0						
A&G Expense	0	0	0	0	0	0	0	0						
Franchise Fees	0	0	0	0	0	0	0	0						
Uncollectible Accounts	0	0	0	0	0	0	0	0						
Expense Adjustments	0	0	0	0	0	0	0	0						
Total Operating Expenses	0	0	0	0	0	0	0	0						
Depreciation	C	827,698	827,698	C	859,504	859,504	C	885,382	885,382	C	916,643	916,643	C	
Taxes Other Than Income														
Super Fund Tax		0	0		0	0		0	0		0	0		
Property Tax		134,179	134,179		139,589	139,589	A	143,902	143,902		A	149,163	149,163	A
Payroll Tax		0	0		0	0		0	0		0	0		
Other		0	0		0	0		0	0		0	0		
Total Other Taxes		134,179	134,179		139,589	139,589		143,902	143,902		149,163	149,163		
Income Taxes														
State		(311,711)	(98,388)		(315,502)	(93,349)		(318,598)	(89,669)		(324,463)	(87,507)		
Federal		(416,317)	428,289		(433,786)	445,781		(447,653)	458,739		(464,559)	473,616		
Total Income Taxes		(728,028)	329,901		(749,289)	352,432		(766,251)	369,071		(789,022)	386,109		
Total Expenses		233,848	1,291,778		249,804	1,351,525		263,032	1,398,354		276,784	1,451,916		
Operating Income		(233,848)	1,121,382		(249,804)	1,161,524		(263,032)	1,191,339		(276,784)	1,228,586		
Rate Base	C	153,089,759	153,089,759	C	158,569,892	158,569,892	C	162,640,193	162,640,193	C	167,724,997	167,724,997	C	
Rate of Return		-1.83	8.79		-1.89	8.79		-1.94	8.79		-1.98	8.79		
Income Requirement @ Authorized RoR		1,121,382	1,121,382		1,161,524	1,161,524		1,191,339	1,191,339		1,228,586	1,228,586		
Income Deficiency		1,355,231	0		1,411,329	0		1,454,372	0		1,505,370	0		
Revenue Deficiency		2,413,160	0		2,513,050	0		2,589,693	0		2,680,502	0		
STATE TAX COMPUTATION														
Book Depreciation			827,698		859,504		885,382		916,643					
State Taxes			(311,711)		(315,502)		(318,598)		(324,463)					
Federal Taxes			(416,317)		(433,786)		(447,653)		(464,559)					
Operating Income			99,670		110,216		119,131		127,621					
Income Requirement			1,121,382		1,161,524		1,191,339		1,228,586					
Income Deficiency			1,355,231		1,411,329		1,454,372		1,505,370					
Total Revenue Gross Up		0	2,413,160		0	2,513,050		0	2,589,693		0	2,680,502		

(Whole \$)

REVENUE REQUIREMENTS

	January 2008		February 2008		March 2008		April 2008		
	Recorded		Recorded		Recorded		Recorded		
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	134,179	134,179	139,589	139,589	143,902	143,902	149,163	149,163	
Interest Expense	354,658	354,658	367,354	367,354	376,783	376,783	388,563	388,563	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 3,037,307	3,037,307	C 3,062,090	3,062,090	C 3,083,363	3,083,363	C 3,132,672	3,132,672	C
Total Deductions	3,526,144	3,526,144	3,569,032	3,569,032	3,604,048	3,604,048	3,670,398	3,670,398	
State Taxable Income	(3,526,144)	(1,112,984)	(3,569,032)	(1,055,982)	(3,604,048)	(1,014,354)	(3,670,398)	(989,897)	
Current State Tax	(311,711)	(98,388)	(315,502)	(93,349)	(318,598)	(89,669)	(324,463)	(87,507)	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	(311,711)	(98,388)	(315,502)	(93,349)	(318,598)	(89,669)	(324,463)	(87,507)	
FEDERAL TAX COMPUTATION									
Book Depreciation		827,698		859,504		885,382		916,643	
State Taxes		(311,711)		(315,502)		(318,598)		(324,463)	
Federal Taxes		(416,317)		(433,786)		(447,653)		(464,559)	
Operating Income		99,670		110,216		119,131		127,621	
Income Requirement		1,121,382		1,161,524		1,191,339		1,228,586	
Income Deficiency		1,355,231		1,411,329		1,454,372		1,505,370	
Total Revenue Gross Up	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	134,179	134,179	139,589	139,589	143,902	143,902	149,163	149,163	
Interest Expense	354,658	354,658	367,354	367,354	376,783	376,783	388,563	388,563	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 3,621,090	3,621,090	C 3,922,815	3,922,815	C 4,197,928	4,197,928	C 4,701,038	4,701,038	C
State Income Tax (Prior Year)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	3,982,870	3,982,870	4,302,700	4,302,700	4,591,556	4,591,556	5,111,708	5,111,708	
Federal Taxable Income	(3,982,870)	(1,569,709)	(4,302,700)	(1,789,650)	(4,591,556)	(2,001,862)	(5,111,708)	(2,431,206)	
Current Federal Tax	(1,394,004)	(549,398)	(1,505,945)	(626,378)	(1,607,044)	(700,652)	(1,789,098)	(850,922)	
Tax Adjustments	C 977,687	977,687	C 1,072,159	1,072,159	C 1,159,391	1,159,391	C 1,324,538	1,324,538	C
Total Federal Tax	(416,317)	428,289	(433,786)	445,781	(447,653)	458,739	(464,559)	473,616	
Reconciliation									
Revenue Deficiency	0	(2,413,160)	0	(2,513,050)	0	(2,589,693)	0	(2,680,502)	
Book Depreciation	827,698	827,698	859,504	859,504	885,382	885,382	916,643	916,643	
Other Taxes	134,179	134,179	0 139,589	139,589	143,902	143,902	149,163	149,163	
State Tax Prior Year	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	
Interest Expense	354,658	354,658	367,354	367,354	376,783	376,783	388,563	388,563	
Total	1,189,477	(1,223,683)	1,239,389	(1,273,661)	1,279,009	(1,310,684)	1,327,312	(1,353,189)	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	416,317	(428,289)	433,786	(445,781)	447,653	(458,739)	464,559	(473,616)	

(Whole \$)

May 2008		June 2008		July 2008		August 2008		September 2008						
Recorded		Recorded		Recorded		Recorded		Recorded						
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed					
0	2,833,016	0	3,019,366	0	3,179,266	0	3,359,766	0	3,529,537					
0	0	0	0	0	0	0	0	0	0					
0	2,833,016	0	3,019,366	0	3,179,266	0	3,359,766	0	3,529,537					
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					
968,700	968,700	C	1,027,388	1,027,388	C	1,088,568	1,088,568	C	1,153,109	1,153,109	C	1,217,187	1,217,187	C
0	0		0	0		0	0		0	0		0	0	
158,012	158,012	A	168,238	168,238	A	151,199	151,199	A	151,199	151,199	A	151,199	151,199	A
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
158,012	158,012		168,238	168,238		151,199	151,199		151,199	151,199		151,199	151,199	
(338,090)	(87,652)		(346,791)	(79,879)		(358,081)	(77,034)		(371,697)	(74,693)		(387,095)	(75,083)	
(493,306)	498,250		(525,960)	530,818		(550,421)	562,322		(582,101)	593,817		(613,128)	622,210	
(831,396)	410,598		(872,751)	450,939		(908,502)	485,288		(953,798)	519,124		(1,000,223)	547,127	
295,315	1,537,309		322,875	1,646,565		331,265	1,725,055		350,511	1,823,432		368,164	1,915,513	
(295,315)	1,295,707		(322,875)	1,372,801		(331,265)	1,454,210		(350,511)	1,536,334		(368,164)	1,614,024	
176,888,317	176,888,317	C	187,413,067	187,413,067	C	198,527,030	198,527,030	C	209,738,427	209,738,427	C	220,344,586	220,344,586	C
-2.00	8.79		-2.07	8.79		-2.00	8.79		-2.01	8.79		-2.01	8.79	
1,295,707	1,295,707		1,372,801	1,372,801		1,454,210	1,454,210		1,536,334	1,536,334		1,614,024	1,614,024	
1,591,022	0		1,695,676	0		1,785,476	0		1,886,845	0		1,982,188	0	
2,833,016	0		3,019,366	0		3,179,266	0		3,359,766	0		3,529,537	0	
	968,700		1,027,388		1,088,568		1,153,109		1,217,187					
	(338,090)		(346,791)		(358,081)		(371,697)		(387,095)					
	(493,306)		(525,960)		(550,421)		(582,101)		(613,128)					
	137,303		154,638		180,066		199,312		216,965					
	1,295,707		1,372,801		1,454,210		1,536,334		1,614,024					
	1,591,022		1,695,676		1,785,476		1,886,845		1,982,188					
0	2,833,016		0	3,019,366		0	3,179,266		0	3,359,766		0	3,529,537	

(Whole \$)

May 2008		June 2008		July 2008		August 2008		September 2008	
Recorded		Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0
158,012	158,012	168,238	168,238	151,199	151,199	151,199	151,199	151,199	151,199
409,791	409,791	434,174	434,174	459,921	459,921	485,894	485,894	510,465	510,465
0	0	0	0	0	0	0	0	0	0
3,256,749	3,256,749	C 3,320,563	3,320,563	C 3,439,572	3,439,572	C 3,567,622	3,567,622	C 3,717,234	3,717,234
3,824,552	3,824,552	3,922,974	3,922,974	4,050,692	4,050,692	4,204,715	4,204,715	4,378,898	4,378,898
(3,824,552)	(991,536)	(3,922,974)	(903,608)	(4,050,692)	(871,426)	(4,204,715)	(844,949)	(4,378,898)	(849,361)
(338,090)	(87,652)	(346,791)	(79,879)	(358,081)	(77,034)	(371,697)	(74,693)	(387,095)	(75,083)
0	0	0	0	0	0	0	0	0	0
(338,090)	(87,652)	(346,791)	(79,879)	(358,081)	(77,034)	(371,697)	(74,693)	(387,095)	(75,083)
	968,700		1,027,388		1,088,568		1,153,109		1,217,187
	(338,090)		(346,791)		(358,081)		(371,697)		(387,095)
	(493,306)		(525,960)		(550,421)		(582,101)		(613,128)
	137,303		154,638		180,066		199,312		216,965
	1,295,707		1,372,801		1,454,210		1,536,334		1,614,024
	1,591,022		1,695,676		1,785,476		1,886,845		1,982,188
0	2,833,016	0	3,019,366	0	3,179,266	0	3,359,766	0	3,529,537
0	0	0	0	0	0	0	0	0	0
158,012	158,012	168,238	168,238	151,199	151,199	151,199	151,199	151,199	151,199
409,791	409,791	434,174	434,174	459,921	459,921	485,894	485,894	510,465	510,465
0	0	0	0	0	0	0	0	0	0
5,616,939	5,616,939	C 6,499,330	6,499,330	C 7,861,027	7,861,027	C 9,234,094	9,234,094	C 11,270,569	11,270,569
(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)
0	0	0	0	0	0	0	0	0	0
6,057,684	6,057,684	6,974,684	6,974,684	8,345,090	8,345,090	9,744,130	9,744,130	11,805,176	11,805,176
(6,057,684)	(3,224,668)	(6,974,684)	(3,955,318)	(8,345,090)	(5,165,824)	(9,744,130)	(6,384,363)	(11,805,176)	(8,275,639)
(2,120,189)	(1,128,634)	(2,441,139)	(1,384,361)	(2,920,781)	(1,808,038)	(3,410,445)	(2,234,527)	(4,131,812)	(2,896,474)
1,626,884	1,626,884	C 1,915,180	1,915,180	C 2,370,361	2,370,361	C 2,828,345	2,828,345	C 3,518,684	3,518,684
(493,306)	498,250	(525,960)	530,818	(550,421)	562,322	(582,101)	593,817	(613,128)	622,210
0	(2,833,016)	0	(3,019,366)	0	(3,179,266)	0	(3,359,766)	0	(3,529,537)
968,700	968,700	1,027,388	1,027,388	1,088,568	1,088,568	1,153,109	1,153,109	1,217,187	1,217,187
158,012	158,012	168,238	168,238	151,199	151,199	151,199	151,199	151,199	151,199
(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)
409,791	409,791	434,174	434,174	459,921	459,921	485,894	485,894	510,465	510,465
1,409,445	(1,423,571)	1,502,742	(1,516,624)	1,572,631	(1,606,635)	1,663,145	(1,696,621)	1,751,794	(1,777,743)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
493,306	(498,250)	525,960	(530,818)	550,421	(562,322)	582,101	(593,817)	613,128	(622,210)
(0)	(0)	0	0	0	0	0	0	(0)	(0)

(Whole \$)

October 2008		November 2008		December 2008		Total Year 2008			
Recorded		Recorded		Recorded		Recorded			
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed		
0	3,681,565	0	3,806,476	0	3,860,316	0	37,465,713		
0	0	0	0	0	0	0	0		
0	3,681,565	0	3,806,476	0	3,860,316A	0	37,465,713A1		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
1,290,408	1,290,408	C	1,354,096	1,354,096	C	1,432,006	1,432,006A	13,020,690	13,020,690A1
0	0		0	0		0	0	0	0
151,199	151,199	A	151,199	151,199	A	151,199	151,199	1,800,277	1,800,277
0	0		0	0		0	0	0	0
0	0		0	0		0	0	0	0
151,199	151,199		151,199	151,199		151,199	151,199	1,800,277	1,800,277
(423,452)	(98,002)		(446,729)	(110,237)		(527,608)	(186,356)	(4,469,818)	(1,157,849)
(647,984)	640,564		(676,751)	655,516		(711,547)	639,564	(6,563,513)	6,549,487
(1,071,436)	542,562		(1,123,481)	545,279		(1,239,155)	453,208A	(11,033,331)	5,391,638A1
370,171	1,984,169		381,815	2,050,574		344,051	2,036,413	3,787,636	20,212,605
(370,171)	1,697,396		(381,815)	1,755,902		(344,051)	1,823,903	(3,787,636)	17,253,109
231,726,360	231,726,360	C	239,713,613	239,713,613	C	248,996,959	248,996,959	196,281,100	196,281,100
-1.92	8.79		-1.91	8.79		-1.66	8.79	-23.16	8.79
1,697,396	1,697,396		1,755,902	1,755,902		1,823,903	1,823,903A	17,253,109	17,253,109
2,067,567	0		2,137,717	0		2,167,953	0	21,040,745	0
3,681,565	0		3,806,476	0		3,860,316	0	37,465,713	0
1,290,408			1,354,096			1,432,006		13,020,690	
(423,452)			(446,729)			(527,608)		(4,469,818)	
(647,984)			(676,751)			(711,547)		(6,563,513)	
218,972			230,616			192,851		1,987,359	
1,697,396			1,755,902			1,823,903		17,253,109	
2,067,567			2,137,717			2,167,953		21,040,745	
0	3,681,565		0	3,806,476		0	3,860,316	0	37,465,713

(Whole \$)

October 2008		November 2008		December 2008		Total Year 2008	
Recorded		Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0
151,199	151,199	151,199	151,199	151,199	151,199	1,800,277	1,800,277
536,833	536,833	555,337	555,337	576,843	576,843	5,456,615	5,456,615
0	0	0	0	0	0	0	0
4,102,149	4,102,149	C 4,346,965	4,346,965	C 5,240,374	5,240,374	43,306,659	43,306,659
4,790,181	4,790,181	5,053,501	5,053,501	5,968,416	5,968,416	50,563,550	50,563,550
(4,790,181)	(1,108,617)	(5,053,501)	(1,247,024)	(5,968,416)	(2,108,100)	(50,563,550)	(13,097,837)
(423,452)	(98,002)	(446,729)	(110,237)	(527,608)	(186,356)	(4,469,818)	(1,157,849)
0	0	0	0	0	0	0	0
(423,452)	(98,002)	(446,729)	(110,237)	(527,608)	(186,356)A	(4,469,818)	(1,157,849)A2
	1,290,408		1,354,096		1,432,006		13,020,690
	(423,452)		(446,729)		(527,608)		(4,469,818)
	(647,984)		(676,751)		(711,547)		(6,563,513)
	218,972		230,616		192,851		1,987,359
	1,697,396		1,755,902		1,823,903		17,253,109
	2,067,567		2,137,717		2,167,953		21,040,745
0	3,681,565	0	3,806,476	0	3,860,316	0	37,465,713
0	0	0	0	0	0	0	0
151,199	151,199	151,199	151,199	151,199	151,199	1,800,277	1,800,277
536,833	536,833	555,337	555,337	576,843	576,843	5,456,615	5,456,615
0	0	0	0	0	0	0	0
14,183,796	14,183,796	C 17,109,432	17,109,432	C 29,613,653	29,613,653	117,831,711	117,831,711
(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(1,524,687)	(1,524,687)
0	0	0	0	0	0	0	0
14,744,770	14,744,770	17,688,910	17,688,910	30,214,638	30,214,638	123,563,915	123,563,915
(14,744,770)	(11,063,206)	(17,688,910)	(13,882,434)	(30,214,638)	(26,354,322)	(123,563,915)	(86,098,202)
(5,160,670)	(3,872,122)	(6,191,119)	(4,858,852)	(10,575,123)	(9,224,013)A	(43,247,370)	(30,134,371)A2
4,512,686	4,512,686	C 5,514,367	5,514,367	C 9,863,576	9,863,576A	36,683,857	36,683,857A2
(647,984)	640,564	(676,751)	655,516	(711,547)	639,564	(6,563,513)	6,549,487
0	(3,681,565)	0	(3,806,476)	0	(3,860,316)	0	(37,465,713)
1,290,408	1,290,408	1,354,096	1,354,096	1,432,006	1,432,006	13,020,690	13,020,690
151,199	151,199	151,199	151,199	151,199	151,199	1,800,277	1,800,277
(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(1,524,687)	(1,524,687)
536,833	536,833	555,337	555,337	576,843	576,843	5,456,615	5,456,615
1,851,382	(1,830,182)	1,933,575	(1,872,902)	2,032,991	(1,827,325)	18,752,894	(18,712,819)
35%	35%	35%	35%	35%	35%	35%	35%
647,984	(640,564)	676,751	(655,516)	711,547	(639,564)	6,563,513	(6,549,487)
(0)	(0)	(0)	(0)	(0)	(0)		

(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					
REVENUE REQUIREMENT SUMMARY														
ERAM Revenue	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502	0					
Other Revenue	0	0	0	0	0	0	0	0	0					
Total Revenue	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502	0					
Operating Expenses														
Fuel Expense	0	0	0	0	0	0	0	0	0					
O&M Expense	0	0	0	0	0	0	0	0	0					
A&G Expense	0	0	0	0	0	0	0	0	0					
Franchise Fees	0	0	0	0	0	0	0	0	0					
Uncollectible Accounts	0	0	0	0	0	0	0	0	0					
Expense Adjustments	0	0	0	0	0	0	0	0	0					
Total Operating Expense	0	0	0	0	0	0	0	0	0					
Depreciation	C	827,698	827,698	C	859,504	859,504	C	885,382	885,382	C	916,643	916,643	C	968,700
Taxes Other Than Income														
Super Fund Tax	0	0	0	0	0	0	0	0	0					
Property Tax	134,179	134,179	139,589	139,589	A	143,902	143,902	A	149,163	149,163	A	158,012		
Payroll Tax	0	0	0	0	0	0	0	0	0					
Other	0	0	0	0	0	0	0	0	0					
Total Other Taxes	134,179	134,179	139,589	139,589	143,902	143,902	149,163	149,163	158,012					
Income Taxes														
State	(311,711)	(98,388)	(315,502)	(93,349)	(318,598)	(89,669)	(324,463)	(87,507)	(338,090)					
Federal	(416,317)	428,289	(433,786)	445,781	(447,653)	458,739	(464,559)	473,616	(493,306)					
Total Income Taxes	(728,028)	329,901	(749,289)	352,432	(766,251)	369,071	(789,022)	386,109	(831,396)					
Total Expenses	233,848	1,291,778	249,804	1,351,525	263,032	1,398,354	276,784	1,451,916	295,315					
Operating Income	(233,848)	1,121,382	(249,804)	1,161,524	(263,032)	1,191,339	(276,784)	1,228,586	(295,315)					
Rate Base	C	153,089,759	153,089,759	C	158,569,892	158,569,892	C	162,640,193	162,640,193	C	167,724,997	167,724,997	C	176,888,317
Rate of Return	-1.83	8.79	-1.89	8.79	-1.94	8.79	-1.98	8.79	-2.00					
Income Requirement @ Au	1,121,382	1,121,382	1,161,524	1,161,524	1,191,339	1,191,339	1,228,586	1,228,586	1,295,707					
Income Deficiency	1,355,231	0	1,411,329	0	1,454,372	0	1,505,370	0	1,591,022					
Revenue Deficiency	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502	0	2,833,016					
STATE TAX COMPUTATION														
Book Depreciation		827,698		859,504		885,382		916,643						
State Taxes		(311,711)		(315,502)		(318,598)		(324,463)						
Federal Taxes		(416,317)		(433,786)		(447,653)		(464,559)						
Operating Income		99,670		110,216		119,131		127,621						
Income Requirement		1,121,382		1,161,524		1,191,339		1,228,586						
Income Deficiency		1,355,231		1,411,329		1,454,372		1,505,370						
Total Revenue Gross Up	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502	0					

(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
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	134,179	134,179	139,589	139,589	143,902	143,902	149,163	149,163	158,012
Interest Expense	354,658	354,658	367,354	367,354	376,783	376,783	388,563	388,563	409,791
Adjustments	0	0	0	0	0	0	0	0	0
Depreciation	C 3,037,307	3,037,307	C 3,062,090	3,062,090	C 3,083,363	3,083,363	C 3,132,672	3,132,672	C 3,256,749
Total Deductions	3,526,144	3,526,144	3,569,032	3,569,032	3,604,048	3,604,048	3,670,398	3,670,398	3,824,552
State Taxable Income	(3,526,144)	(1,112,984)	(3,569,032)	(1,055,982)	(3,604,048)	(1,014,354)	(3,670,398)	(989,897)	(3,824,552)
Current State Tax	(311,711)	(98,388)	(315,502)	(93,349)	(318,598)	(89,669)	(324,463)	(87,507)	(338,090)
Tax Adjustments	0	0	0	0	0	0	0	0	0
Total State Tax	(311,711)	(98,388)	(315,502)	(93,349)	(318,598)	(89,669)	(324,463)	(87,507)	(338,090)

FEDERAL TAX COMPUTATION

Book Depreciation		827,698		859,504		885,382		916,643	
State Taxes		(311,711)		(315,502)		(318,598)		(324,463)	
Federal Taxes		(416,317)		(433,786)		(447,653)		(464,559)	
Operating Income		99,670		110,216		119,131		127,621	
Income Requirement		1,121,382		1,161,524		1,191,339		1,228,586	
Income Deficiency		1,355,231		1,411,329		1,454,372		1,505,370	
Total Revenue Gross Up	0	2,413,160	0	2,513,050	0	2,589,693	0	2,680,502	0
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	134,179	134,179	139,589	139,589	143,902	143,902	149,163	149,163	158,012
Interest Expense	354,658	354,658	367,354	367,354	376,783	376,783	388,563	388,563	409,791
Adjustments	0	0	0	0	0	0	0	0	0
Federal Depreciation	C 3,621,090	3,621,090	C 3,922,815	3,922,815	C 4,197,928	4,197,928	C 4,701,038	4,701,038	C 5,616,939
State Income Tax (Prior Y	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)
Preferred Div Credit	0	0	0	0	0	0	0	0	0
Total Deductions	3,982,870	3,982,870	4,302,700	4,302,700	4,591,556	4,591,556	5,111,708	5,111,708	6,057,684
Federal Taxable Income	(3,982,870)	(1,569,709)	(4,302,700)	(1,789,650)	(4,591,556)	(2,001,862)	(5,111,708)	(2,431,206)	(6,057,684)
Current Federal Tax	(1,394,004)	(549,398)	(1,505,945)	(626,378)	(1,607,044)	(700,652)	(1,789,098)	(850,922)	(2,120,189)
Tax Adjustments	C 977,687	977,687	C 1,072,159	1,072,159	C 1,159,391	1,159,391	C 1,324,538	1,324,538	C 1,626,884
Total Federal Tax	(416,317)	428,289	(433,786)	445,781	(447,653)	458,739	(464,559)	473,616	(493,306)

Reconciliation

Revenue Deficiency	0	(2,413,160)	0	(2,513,050)	0	(2,589,693)	0	(2,680,502)	0
Book Depreciation	827,698	827,698	859,504	859,504	885,382	885,382	916,643	916,643	968,700
Other Taxes	134,179	134,179	0 139,589	139,589	143,902	143,902	149,163	149,163	158,012
State Tax Prior Year	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)
Interest Expense	354,658	354,658	367,354	367,354	376,783	376,783	388,563	388,563	409,791
Total	1,189,477	(1,223,683)	1,239,389	(1,273,661)	1,279,009	(1,310,684)	1,327,312	(1,353,189)	1,409,445
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference	\$ 416,317	(428,289)	433,786	(445,781)	447,653	(458,739)	464,559	(473,616)	493,306

(Whole \$)

Proposed	June 2008		July 2008		August 2008		September 2008		October 2008						
	Recorded		Recorded		Recorded		Recorded		Recorded						
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed					
2,833,016	0	3,019,366	0	3,179,266	0	3,359,766	0	3,529,537	0	3,681,565					
0	0	0	0	0	0	0	0	0	0	0					
2,833,016	0	3,019,366	0	3,179,266	0	3,359,766 A	0	3,529,537	0	3,681,565					
0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	0					
0	0	0	0	0	0	0	0	0	0	0					
968,700	C	1,027,388	1,027,388	C	1,088,568	1,088,568	C	1,153,109	1,153,109 A	1,217,187	1,217,187	1,290,408	1,290,408		
0		0	0		0	0		0	0		0	0	0		
158,012	A	168,238	168,238	A	151,199	151,199	A	151,199	151,199	151,199	151,199	151,199	151,199		
0		0	0		0	0		0	0		0	0	0		
0		0	0		0	0		0	0		0	0	0		
158,012		168,238	168,238		151,199	151,199		151,199	151,199		151,199	151,199	151,199		
(87,652)		(346,791)	(79,879)		(358,081)	(77,034)		(371,697)	(74,693)		(387,095)	(75,083)	(423,452)	(98,002)	
498,250		(525,960)	530,818		(550,421)	562,322		(582,101)	593,817		(613,128)	622,210	(647,984)	640,564	
410,598		(872,751)	450,939		(908,502)	485,288		(953,798)	519,124 A		(1,000,223)	547,127	(1,071,436)	542,562	
1,537,309		322,875	1,646,565		331,265	1,725,055		350,511	1,823,432		368,164	1,915,513	370,171	1,984,169	
1,295,707		(322,875)	1,372,801		(331,265)	1,454,210		(350,511)	1,536,334		(368,164)	1,614,024	(370,171)	1,697,396	
176,888,317	C	187,413,067	187,413,067	C	198,527,030	198,527,030	C	209,738,427	209,738,427		220,344,586	220,344,586	231,726,360	231,726,360	
8.79		-2.07	8.79		-2.00	8.79		-2.01	8.79		-2.01	8.79	-1.92	8.79	
1,295,707		1,372,801	1,372,801		1,454,210	1,454,210		1,536,334	1,536,334 A		1,614,024	1,614,024	1,697,396	1,697,396	
0		1,695,676	0		1,785,476	0		1,886,845	0		1,982,188	0	2,067,567	0	
0		3,019,366	0		3,179,266	0		3,359,766	0		3,529,537	0	3,681,565	0	
968,700			1,027,388			1,088,568			1,153,109			1,217,187		1,290,408	
(338,090)			(346,791)			(358,081)			(371,697)			(387,095)		(423,452)	
(493,306)			(525,960)			(550,421)			(582,101)			(613,128)		(647,984)	
137,303			154,638			180,066			199,312			216,965		218,972	
1,295,707			1,372,801			1,454,210			1,536,334			1,614,024		1,697,396	
1,591,022			1,695,676			1,785,476			1,886,845			1,982,188		2,067,567	
2,833,016		0	3,019,366		0	3,179,266		0	3,359,766		0	3,529,537		0	3,681,565

(Whole \$)

Proposed	June 2008		July 2008		August 2008		September 2008		October 2008	
	Recorded		Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0	0	0
158,012	168,238	168,238	151,199	151,199	151,199	151,199	151,199	151,199	151,199	151,199
409,791	434,174	434,174	459,921	459,921	485,894	485,894	510,465	510,465	536,833	536,833
0	0	0	0	0	0	0	0	0	0	0
3,256,749	C 3,320,563	3,320,563	C 3,439,572	3,439,572	C 3,567,622	3,567,622	3,717,234	3,717,234	4,102,149	4,102,149
3,824,552	3,922,974	3,922,974	4,050,692	4,050,692	4,204,715	4,204,715	4,378,898	4,378,898	4,790,181	4,790,181
(991,536)	(3,922,974)	(903,608)	(4,050,692)	(871,426)	(4,204,715)	(844,949)	(4,378,898)	(849,361)	(4,790,181)	(1,108,617)
(87,652)	(346,791)	(79,879)	(358,081)	(77,034)	(371,697)	(74,693)	(387,095)	(75,083)	(423,452)	(98,002)
0	0	0	0	0	0	0	0	0	0	0
(87,652)	(346,791)	(79,879)	(358,081)	(77,034)	(371,697)	(74,693)A	(387,095)	(75,083)	(423,452)	(98,002)
968,700		1,027,388		1,088,568		1,153,109		1,217,187		1,290,408
(338,090)		(346,791)		(358,081)		(371,697)		(387,095)		(423,452)
(493,306)		(525,960)		(550,421)		(582,101)		(613,128)		(647,984)
137,303		154,638		180,066		199,312		216,965		218,972
1,295,707		1,372,801		1,454,210		1,536,334		1,614,024		1,697,396
1,591,022		1,695,676		1,785,476		1,886,845		1,982,188		2,067,567
2,833,016	0	3,019,366	0	3,179,266	0	3,359,766	0	3,529,537	0	3,681,565
0	0	0	0	0	0	0	0	0	0	0
158,012	168,238	168,238	151,199	151,199	151,199	151,199	151,199	151,199	151,199	151,199
409,791	434,174	434,174	459,921	459,921	485,894	485,894	510,465	510,465	536,833	536,833
0	0	0	0	0	0	0	0	0	0	0
5,616,939	C 6,499,330	6,499,330	C 7,861,027	7,861,027	C 9,234,094	9,234,094	11,270,569	11,270,569	14,183,796	14,183,796
(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)
0	0	0	0	0	0	0	0	0	0	0
6,057,684	6,974,684	6,974,684	8,345,090	8,345,090	9,744,130	9,744,130	11,805,176	11,805,176	14,744,770	14,744,770
(3,224,668)	(6,974,684)	(3,955,318)	(8,345,090)	(5,165,824)	(9,744,130)	(6,384,363)	(11,805,176)	(8,275,639)	(14,744,770)	(11,063,206)
(1,128,634)	(2,441,139)	(1,384,361)	(2,920,781)	(1,808,038)	(3,410,445)	(2,234,527)A	(4,131,812)	(2,896,474)	(5,160,670)	(3,872,122)
1,626,884	C 1,915,180	1,915,180	C 2,370,361	2,370,361	C 2,828,345	2,828,345A	3,518,684	3,518,684	4,512,686	4,512,686
498,250	(525,960)	530,818	(550,421)	562,322	(582,101)	593,817	(613,128)	622,210	(647,984)	640,564
(2,833,016)	0	(3,019,366)	0	(3,179,266)	0	(3,359,766)	0	(3,529,537)	0	(3,681,565)
968,700	1,027,388	1,027,388	1,088,568	1,088,568	1,153,109	1,153,109	1,217,187	1,217,187	1,290,408	1,290,408
158,012	168,238	168,238	151,199	151,199	151,199	151,199	151,199	151,199	151,199	151,199
(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)	(127,057)
409,791	434,174	434,174	459,921	459,921	485,894	485,894	510,465	510,465	536,833	536,833
(1,423,571)	1,502,742	(1,516,624)	1,572,631	(1,606,635)	1,663,145	(1,696,621)	1,751,794	(1,777,743)	1,851,382	(1,830,182)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
(498,250)	525,960	(530,818)	550,421	(562,322)	582,101	(593,817)	613,128	(622,210)	647,984	(640,564)

(Whole \$)

November 2008		December 2008		Total Year 2008	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	3,806,476	0	3,860,316	0	37,465,713
0	0	0	0	0	0
0	3,806,476	0	3,860,316A1	0	37,465,713A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,354,096	1,354,096 C, D	1,432,006	1,432,006A1	13,020,690	13,020,690A1
0	0	0	0	0	0
151,199	151,199	151,199	151,199	1,800,277	1,800,277
0	0	0	0	0	0
0	0	0	0	0	0
151,199	151,199	151,199	151,199	1,800,277	1,800,277
(446,729)	(110,237) B2	(527,608)	(186,356)	(4,469,818)	(1,157,849)
(676,751)	655,516 B2	(711,547)	639,564	(6,563,513)	6,549,487
(1,123,481)	545,279	(1,239,155)	453,208A1	(11,033,331)	5,391,638A1
381,815	2,050,574	344,051	2,036,413	3,787,636	20,212,605
(381,815)	1,755,902	(344,051)	1,823,903	(3,787,636)	17,253,109
239,713,613	239,713,613 C	248,996,959	248,996,959	196,281,100	196,281,100
-1.91	8.79	-1.66	8.79	-23.16	8.79
1,755,902	1,755,902	1,823,903	1,823,903	17,253,109	17,253,109
2,137,717	0	2,167,953	0	21,040,745	0
3,806,476	0	3,860,316	0	37,465,713	0
	1,354,096		1,432,006		13,020,690
	(446,729)		(527,608)		(4,469,818)
	(676,751)		(711,547)		(6,563,513)
	230,616		192,851		1,987,359
	1,755,902		1,823,903		17,253,109
	2,137,717		2,167,953		21,040,745
0	3,806,476	0	3,860,316	0	37,465,713

(Whole \$)

November 200:		December 2008		Total Year 2008	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0
151,199	151,199	151,199	151,199	1,800,277	1,800,277
555,337	555,337	576,843	576,843	5,456,615	5,456,615
0	0	0	0	0	0
4,346,965	4,346,965	C 5,240,374	5,240,374	43,306,659	43,306,659
5,053,501	5,053,501	5,968,416	5,968,416	50,563,550	50,563,550
(5,053,501)	(1,247,024)	(5,968,416)	(2,108,100)	(50,563,550)	(13,097,837)
(446,729)	(110,237)	(527,608)	(186,356)	(4,469,818)	(1,157,849)
0	0	0	0	0	0
(446,729)	(110,237)	(527,608)	(186,356)A2	(4,469,818)	(1,157,849)A2
	1,354,096		1,432,006		13,020,690
	(446,729)		(527,608)		(4,469,818)
	(676,751)		(711,547)		(6,563,513)
	230,616		192,851		1,987,359
	1,755,902		1,823,903		17,253,109
	2,137,717		2,167,953		21,040,745
0	3,806,476	0	3,860,316	0	37,465,713
0	0	0	0	0	0
151,199	151,199	151,199	151,199	1,800,277	1,800,277
555,337	555,337	576,843	576,843	5,456,615	5,456,615
0	0	0	0	0	0
17,109,432	17,109,432	C 29,613,653	29,613,653	117,831,711	117,831,711
(127,057)	(127,057)	(127,057)	(127,057)	(1,524,687)	(1,524,687)
0	0	0	0	0	0
17,688,910	17,688,910	30,214,638	30,214,638	123,563,915	123,563,915
(17,688,910)	(13,882,434)	(30,214,638)	(26,354,322)	(123,563,915)	(86,098,202)
(6,191,119)	(4,858,852)	(10,575,123)	(9,224,013)A2	(43,247,370)	(30,134,371)A2
5,514,367	5,514,367	C 9,863,576	9,863,576A2	36,683,857	36,683,857A2
(676,751)	655,516	(711,547)	639,564	(6,563,513)	6,549,487
0	(3,806,476)	0	(3,860,316)	0	(37,465,713)
1,354,096	1,354,096	1,432,006	1,432,006	13,020,690	13,020,690
151,199	151,199	151,199	151,199	1,800,277	1,800,277
(127,057)	(127,057)	(127,057)	(127,057)	(1,524,687)	(1,524,687)
555,337	555,337	576,843	576,843	5,456,615	5,456,615
1,933,575	(1,872,902)	2,032,991	(1,827,325)	18,752,894	(18,712,819)
35%	35%	35%	35%	35%	35%
676,751	(655,516)	711,547	(639,564)	6,563,513	(6,549,487)

(Whole \$'s)

I. Deploy-Gas RRQ Model:

ITD Dec09			
	Revised Model With Revised Tax Depr. Rates *	Original Model	Change due to Tax Rate Change c=b-c
Capital-Related RRQ	(b)	(c)	
Depreciation	37,470,051	37,787,403	(317,352)
Return on Rate Base	48,349,504	49,005,342	(655,838)
Income Taxes	14,747,601	15,046,692	(299,092)
Property Taxes	4,874,523	4,886,549	(12,026)
Total	105,441,678	106,725,987	(1,284,308)

II. PreDeploy-Gas RRQ Model:

ITD Dec09			
	Revised Model With Revised Tax Depr. Rates *	Original Model	Change due to Dec09 Retire c=b-c
Capital-Related RRQ	(b)	(c)	
Depreciation	232,936	232,936	-
Return on Rate Base	372,376	377,473	(5,097)
Income Taxes	180,936	183,475	(2,540)
Property Taxes	45,871	45,871	-
Total	832,118	839,755	(7,637)

III. TOTAL GAS

ITD Dec09			
	Revised Model - With Revised Tax Depr. Rates *	Original Model	Change due to Tax Rate Change c=b-c
Capital-Related RRQ	(b)	(c)	
Depreciation	37,702,986	38,020,338	(317,352)
Return on Rate Base	48,721,880	49,382,816	(660,936)
Income Taxes	14,928,536	15,230,168	(301,632)
Property Taxes	4,920,394	4,932,420	(12,026)
Total	106,273,796	107,565,742	(1,291,946)

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(Whole \$'s)

* 1/14/2010: Per the Tax Department, the Federal Tax depreciation rates for certain gas asset classes changed. See tab "Revised Tax Depr Rates".

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(Whole \$)

July10:
Whole \$'s

	Allocation Percents:			Allocated Amounts:								
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 1,862,509	55%	45%	\$ 1,024,380		\$ 1,024,380	\$ 838,129		\$ 838,129			\$ 1,862,509
CMP39104 Total	32,003	55%	45%	17,602		17,602	14,401		14,401			32,003
CMP39706 Total	5,990,662		100%			-	5,990,662		5,990,662			5,990,662
CMP39707 Total	(1,338)	100%		(1,338)		(1,338)			-			(1,338)
CMP39708 Total	2,040,180	55%	45%	1,122,099		1,122,099	918,081		918,081			2,040,180
EDP37000 Total	969	100%		969		969			-			969
EDP37001 Total	26,383,821	100%		26,383,821		26,383,821			-			26,383,821
GDP38100 Total	427,464		100%			-	427,464		427,464			427,464
Smart Meter	\$ 36,736,272			\$ 28,547,534	\$ -	\$ 28,547,534	\$ 8,188,738	\$ -	\$ 8,188,738	\$ -	See Below	\$ 36,736,272

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checks

(Whole \$)

Aug10:
Whole \$'s

	Allocation Percents:			Allocated Amounts:								
	Before Allocation	Electric	Gas	Total Electric	PreDeploy	Deploy-E	Total Gas	PreDeploy	Deploy-G	SPUMA	Future Transfer *	Total
CMP30304 Total	\$ 284,156	55%	45%	\$ 156,286		\$ 156,286	\$ 127,870		\$ 127,870			\$ 284,156
CMP39104 Total	3,286	55%	45%	1,807		1,807	1,479		1,479			3,286
CMP39706 Total	12,724,386		100%				12,724,386		12,724,386			12,724,386
CMP39707 Total	-	100%										-
CMP39708 Total	2,293,680	55%	45%	1,261,524		1,261,524	1,032,156		1,032,156			2,293,680
EDP37000 Total	-	100%										-
EDP37001 Total	22,752,611	100%		22,752,611		22,752,611						22,752,611
GDP38100 Total	2,826,842		100%				2,826,842		2,826,842			2,826,842
Smart Meter	\$ 40,884,961			\$ 24,172,229	\$ -	\$ 24,172,229	\$ 16,712,733	\$ -	\$ 16,712,733	\$ -	See Below	\$ 40,884,961

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checks