



Smart Meter
 HAN Only (Non-SMBA)
 Additions Only
 December, 2010
 100% Bonus Depreciation
 Added

NAME OF REPORT:

PREPARED BY:

{Redacted}

DATE NEEDED BY:

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

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.
 X

TAB	Contents / Assumptions
A. 2008 Revenue Requirement	<p>This worksheet tab is the revenue requirement model summary page. It shows:</p> <ol style="list-style-type: none"> 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. Line 6 - Capital Additions (SAP) is the current month's gross additions. Lines 7-13 - Plant, Reserve and Rate Base are pointed to tab: "C. Wtd Rate Base". 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"> Plant - cumulative capital additions. Reserve - cumulative book depreciation expense. Deferred Tax - difference between Book and Federal Tax depreciation times 35% (Federal Tax rate). Weighted Average Rate Base Components - previous month plus current month amounts divided by 2. Book and Tax Depreciation - draws from appropriate depreciation tab. 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>This tab calculates Federal and State tax depreciation which is used to feed tab: "C. Wtd Rate Base" and is calculated as follows:</p>
F. FedTaxDepr	<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
G. StateTaxDepr	<ol style="list-style-type: none">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, plus2. the current month's addition, times the current rate, divided by the number of months left in the year.

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.	{Redacted}	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	{Redacted}	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.	{Redacted}	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.	{Redacted}	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.	{Redacted}	Wrong rates used. New controls should prevent.

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

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

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

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

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

2011/2012 Percent	1.195173
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From: [Redacted]
Sent: Tuesday, August 03, 2010 2:36 PM
To: [Redacted]
Subject: 2010/2011 Tax Year - Property Tax Rate

Hi Mario,

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

Thanks,

Jerry

[REDACTED]
Sent: Wednesday, March 10, 2010 11:56 AM

[REDACTED]
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

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

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

Hi Mario,

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

Thanks,

Jerry

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

[REDACTED]
Subject: RE: 2010/2011 Tax Year - Property Tax Rate

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

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

Hi Mario,

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

Thanks,

Jerry

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

Pacific Gas and Electric Company
 Smart Meter - 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)

	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	
1 Capital-Related RRQ																										
2 Depreciation	0	0	0	0	0	0	0	0	0	0	2,211	14,925	14,920													
3 Return on Rate Base	0	0	0	0	0	0	0	0	0	0	8,377	15,736	15,653													
4 Property Taxes	0	0	0	0	0	0	0	0	0	0	(17,089)	(12,772)	(13,829)													
5 Total	0	0	0	0	0	0	0	0	0	0	3,500	17,617	14,593													
											First Month															
6 Capital Additions (CAP)	0	0	0	0	0	0	0	0	0	0	2,594,663	61,404	(1,164)													
7 Plant Balance	0	0	0	0	0	0	0	0	0	0	2,594,663	2,656,067	2,654,902													
8 Plant Balance (Weighted Avg)	0	0	0	0	0	0	0	0	0	0	1,297,331	2,625,365	2,625,484													
9 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	7,211	21,804	36,564													
10 Rate Base (Weighted Avg):																										
11 Plant	0	0	0	0	0	0	0	0	0	0	1,297,331	2,625,365	2,625,484													
12 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	3,905	14,507	23,144													
13 Deferred Taxes	0	0	0	0	0	0	0	0	0	0	150,093	454,361	762,477													
14 Total	0	0	0	0	0	0	0	0	0	0	1,143,632	2,116,456	1,863,624													

Inception to Date RRQ by Component and Period									
2005	2006	2007	2008	2009	2010	TLD	Jan-05	TLD	YTD Aug2010
n/a	-	-	-	-	36,564	36,564			36,564
n/a	-	-	-	-	37,826	37,826			37,826
n/a	-	-	-	-	(43,720)	(43,720)			(43,720)
n/a	-	-	-	-	0	0			0
n/a	-	-	-	-	30,670	30,670	(30,670)		30,670

Inception to Date Capital Additions by Period									
2005	2006	2007	2008	2009	2010	TLD	Jan-05	TLD	YTD Aug2010
n/a	-	-	-	-	2,654,902	2,654,902	(2,654,902)		2,654,902

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.
 dacs

0	0	0	0	0	0	0	0	0	0	(3,500)	17,617	14,593
0	0	0	0	0	0	0	0	0	0	(3,500)	17,617	14,593

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)	0	0	0	0	0	0	0	0	0	7,211	14,593	14,760
Plant Balance (line 8)	0	0	0	0	0	0	0	0	0	1,297,231	2,625,265	2,655,494
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.56%	0.56%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.67%	6.67%	6.67%

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)	0	0	0	0	0	0	0	0	0	4,377	15,796	13,653
Mtd Avg Rate Base (line 21)	0	0	0	0	0	0	0	0	0	1,143,632	2,156,496	1,863,824
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.79%	0.79%	0.79%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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	0	0	0	0	0	0	0	0	0	(13,112)	(12,082)	(12,276)
Federal	0	0	0	0	0	0	0	0	0	(304,663)	(309,039)	(309,466)
Deferred	0	0	0	0	0	0	0	0	0	308,187	308,249	307,683
Total	0	0	0	0	0	0	0	0	0	(17,088)	(12,772)	(13,859)

Property Taxes
Property taxes are calculated on net plant.

Factors	
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	0	0	0	0	0	0	0			
Other Revenue	0	0	0	0	0	0	0	0			
Total Revenue	0	0	0	0	0	0	0	0			
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	0	0	C	0	0	C	0	0	C	
Taxes Other Than Income											
Super Fund Tax	0	0	0	0	0	0	0	0	0		
Property Tax	0	0	0	0	A	0	0	A	0	0	A
Payroll Tax	0	0	0	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	0		
Income Taxes											
State	0	0	0	0	0	0	0	0	0		
Federal	0	0	0	0	0	0	0	0	0		
Total Income Taxes	0	0	0	0	0	0	0	0	0		
Total Expenses	0	0	0	0	0	0	0	0	0		
Operating Income	0	0	0	0	0	0	0	0	0		
Rate Base	C	0	0	C	0	0	C	0	0	C	
Rate of Return	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Income Requirement @ Authorized RoR	0	0	0	0	0	0	0	0	0		
Income Deficiency	0	0	0	0	0	0	0	0	0		
Revenue Deficiency	0	0	0	0	0	0	0	0	0		
STATE TAX COMPUTATION											
Book Depreciation		0		0		0		0			
State Taxes		0		0		0		0			
Federal Taxes		0		0		0		0			
Operating Income		0		0		0		0			
Income Requirement		0		0		0		0			
Income Deficiency		0		0		0		0			
Total Revenue Gross Up	0	0	0	0	0	0	0	0			

(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	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C
Total Deductions	0	0	0	0	0	0	0	0	
State Taxable Income	0	0	0	0	0	0	0	0	
Current State Tax	0	0	0	0	0	0	0	0	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	0	0	0	0	0	0	0	0	
FEDERAL TAX COMPUTATION									
Book Depreciation		0		0		0		0	
State Taxes		0		0		0		0	
Federal Taxes		0		0		0		0	
Operating Income		0		0		0		0	
Income Requirement		0		0		0		0	
Income Deficiency		0		0		0		0	
Total Revenue Gross Up	0	0	0	0	0	0	0	0	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C
State Income Tax (Prior Year)	0	0	0	0	0	0	0	0	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	0	0	0	0	0	0	0	0	
Federal Taxable Income	0	0	0	0	0	0	0	0	
Current Federal Tax	0	0	0	0	0	0	0	0	
Tax Adjustments	C 0	0	C 0	0	C 0	0	C 0	0	C
Total Federal Tax	0	0	0	0	0	0	0	0	
Reconciliation									
Revenue Deficiency	0	0	0	0	0	0	0	0	
Book Depreciation	0	0	0	0	0	0	0	0	
Other Taxes	0	0	0	0	0	0	0	0	
State Tax Prior Year	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0	

(Whole \$)

<u>May 2010</u>		<u>June 2010</u>		<u>July 2010</u>		<u>August 2010</u>		<u>September 2010</u>		<u>October 2010</u>		<u>November 2010</u>		<u>December 2010</u>	
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded		Recorded		Recorded	
<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	C	0	0	C	0	0	C	0	0	C	0	0	0	C
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	A	0	0	A	0	0	A	0	0	A	0	0	0	A
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	C	0	0	C	0	0	C	0	0	C	0	0	0	C
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0		0		0		0		0		0		0		0
	0		0		0		0		0		0		0		0
	0		0		0		0		0		0		0		0
	0		0		0		0		0		0		0		0
	0		0		0		0		0		0		0		0
	0		0		0		0		0		0		0		0
0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	C	0	0	C	0	0	C	0	C
0	0		0	0		0	0		0	
0	0		0	0		0	0		0	
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0	0		0		0		0		0	
0	0		0		0		0		0	
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	
0	0	0	0	0	0	0	0	0	0	
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	(1,500)	0	17,617	0	14,553	0	30,670		
0	0	0	0	0	0	0	0		
0	(1,500)	0	17,617	0	14,553A	0	30,670A1		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
7,211	7,211	C	14,593	14,593	C	14,760	14,760A	36,564	36,564A1
0	0		0	0		0	0	0	0
0	0	A	0	0	A	0	0	0	0
0	0		0	0		0	0	0	0
0	0		0	0		0	0	0	0
0	0		0	0		0	0	0	0
(12,979)	(13,112)		(13,639)	(12,082)		(13,562)	(12,276)	(40,181)	(37,470)
(3,451)	(3,976)		(6,856)	(690)		(6,677)	(1,584)	(16,984)	(6,250)
(16,431)	(17,088)		(20,495)	(12,772)		(20,239)	(13,859)A	(57,165)	(43,720)A1
(9,220)	(9,877)		(5,903)	1,821		(5,479)	901	(20,602)	(7,156)
9,220	8,377		5,903	15,796		5,479	13,653	20,602	37,826
1,143,632	1,143,632	C	2,156,496	2,156,496	C	1,863,824	1,863,824	430,329	430,329
9.67	8.79		3.28	8.79		3.53	8.79	57.45	8.79
8,377	8,377		15,796	15,796		13,653	13,653A	37,826	37,826
(842)	0		9,894	0		8,173	(0)	17,224	0
(1,500)	0		17,617	0		14,553	(0)	30,670	0
	7,211		14,593			14,760		36,564	
	(12,979)		(13,639)			(13,562)		(40,181)	
	(3,451)		(6,856)			(6,677)		(16,984)	
	(9,220)		(5,903)			(5,479)		(20,602)	
	8,377		15,796			13,653		37,826	
	(842)		9,894			8,173		17,224	
0	(1,500)		0	17,617		0	14,553	0	30,670

(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
0	0	0	0	0	0	0	0
2,649	2,649	4,996	4,996	4,318	4,318	11,963	11,963
0	0	0	0	0	0	0	0
144,177	144,177	C 149,295	149,295	C 149,101	149,101	442,572	442,572
146,826	146,826	154,291	154,291	153,419	153,419	454,535	454,535
(146,826)	(148,326)	(154,291)	(136,674)	(153,419)	(138,865)	(454,535)	(423,865)
(12,979)	(13,112)	(13,639)	(12,082)	(13,562)	(12,276)	(40,181)	(37,470)
0	0	0	0	0	0	0	0
(12,979)	(13,112)	(13,639)	(12,082)	(13,562)	(12,276)A	(40,181)	(37,470)A2
	7,211		14,593		14,760		36,564
	(12,979)		(13,639)		(13,562)		(40,181)
	(3,451)		(6,856)		(6,677)		(16,984)
	(9,220)		(5,903)		(5,479)		(20,602)
	8,377		15,796		13,653		37,826
	(842)		9,894		8,173		17,224
0	(1,500)	0	17,617	0	14,553	0	30,670
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,649	2,649	4,996	4,996	4,318	4,318	11,963	11,963
0	0	0	0	0	0	0	0
864,888	864,888	C 895,590	895,590	C 894,425	894,425	2,654,902	2,654,902
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
867,537	867,537	900,585	900,585	898,743	898,743	2,666,865	2,666,865
(867,537)	(869,037)	(900,585)	(882,968)	(898,743)	(884,190)	(2,666,865)	(2,636,195)
(303,638)	(304,163)	(315,205)	(309,039)	(314,560)	(309,466)A	(933,403)	(922,668)A2
300,187	300,187	C 308,349	308,349	C 307,883	307,883A	916,419	916,419A2
(3,451)	(3,976)	(6,856)	(690)	(6,677)	(1,584)	(16,984)	(6,250)
0	1,500	0	(17,617)	0	(14,553)	0	(30,670)
7,211	7,211	14,593	14,593	14,760	14,760	36,564	36,564
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,649	2,649	4,996	4,996	4,318	4,318	11,963	11,963
9,860	11,361	19,589	1,972	19,078	4,525	48,527	17,857
35%	35%	35%	35%	35%	35%	35%	35%
3,451	3,976	6,856	690	6,677	1,584	16,984	6,250
(0)	0	0	0	0	(0)		

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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Station	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1

02/20/2014 13:30:11

Station	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
20140220133011	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1

Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue																
Expenses																
Net Income																
Total																

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
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NO.	1	2	3	4	5	6	7	8	9	10
0000000000	1	1	1	1	1	1	1	1	1	1
0000000000	1	1	1	1	1	1	1	1	1	1
0000000000	1	1	1	1	1	1	1	1	1	1

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenue	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Expenses	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Net Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Year	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
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start_mon	end_mon	company	asset_class	description	gl_account	work_order	order_description	po_est	sta
201012	201012	PACIFIC	GCMP30304	Software CIS	1010130	F6110703	SMARTMETER - HAN ALPHA / T		
201012	201012	PACIFIC	GCMP30304	Software CIS	1010130	F6110703	SMARTMETER - HAN ALPHA / T		
201012	201012	PACIFIC	GCMP39104	Computer Equip	1010130	F6110704	SMARTMETER - HAN ALPHA H		
201012	201012	PACIFIC	GCMP39104	Computer Equip	1010130	F6110704	SMARTMETER - HAN ALPHA H		

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
HAN orders are 6110703 and 6110704.

county_cor	county_de	major_wor	mwc_desc	eligible_for	retire_met	regulatory_order_type	z30_day_i	oper_as_ir
038	NEW	038-San F	97	Manage S	NO	SPECIFIC 1009	0060	
048	NEW	048-Solan	97	Manage S	NO	SPECIFIC 1009	0060	
058	RDWARE	058-San F	97	Manage S	NO	SPECIFIC 1009	0060	
048	RDWARE	048-Solan	97	Manage S	NO	SPECIFIC 1009	0060	

. DeGuzman 12-6-2010.

sbe	adds	adjustmen	transfers	adds_trans_adjus
	-582.12	0	0	-582.12
	-582.13	0	0	-582.13
	0	0	0	0
	0	0	0	0
			\$ (1,164.25)	

start_mon	end_mon	company	asset_class	description	gl_account	work_order	order_desc	po	est	sta
201011	201011	PACIFIC	CCMP30304	Software CIS	1010130	P6110703	SMARTMETER - HAN ALPHA /			
201011	201011	PACIFIC	CCMP30304	Software CIS	1010130	P6110703	SMARTMETER - HAN ALPHA /			
201011	201011	PACIFIC	CCMP39104	Computer Equip C	1010130	P6110704	SMARTMETER - HAN ALPHA /			
201011	201011	PACIFIC	CCMP39104	Computer Equip C	1010130	P6110704	SMARTMETER - HAN ALPHA /			

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
HAN orders are 6110703 and 6110704.

county_cor	county_de	major_wor	mwc_desc	eligible_for	retire_met	regulatory_order_type	z30_day	io	oper_as	ir
018	(NEW)	048-Solan	97	Manage Si	NO	SPECIFIC 1009	0060			
008	(NEW)	038-San F	97	Manage Si	NO	SPECIFIC 1009	0060			
058	RDWARE	008-San F	97	Manage Si	NO	SPECIFIC 1009	0060			
048	RDWARE	048-Solan	97	Manage Si	NO	SPECIFIC 1009	0060			

. DeGuzman 12-6-2010.

sbe	adds	adjustmen	transfers	adds_trans	adjusts
	30777.54	0	0	30777.54	
	30777.53	0	0	30777.53	
	-75.53	0	0	-75.53	
	-75.52	0	0	-75.52	

61,404

start_mon	end_mon	company	asset_class	description	gl_account	er_number	order_desc	po_est	st
th	h	desc			t_descr	r	cription	art_date	
201010	201010	PACIFIC	CMP30304	Software CIS	1010130	F 6110703	SMARTMETER - HAN ALPHA /		
201010	201010	PACIFIC	CMP30304	Software CIS	1010130	F 6110703	SMARTMETER - HAN ALPHA /		
201010	201010	PACIFIC	CMP39104	Computer Equip	1010130	F 6110704	SMARTMETER - HAN ALPHA /		
201010	201010	PACIFIC	CMP39104	Computer Equip	1010130	F 6110704	SMARTMETER - HAN ALPHA /		

Nov2010 & forward HAN adds are 100% non-SMBA and only \$600
HAN orders are 6110703 and 6110704.

county_co de	county_de sc	k_categor y	mwc_des cription	eligible_fo r_afudc	retire_met hod	regulatory _category e	order_typ e	z30_day_i ndicator	oper_as_i nstalled
038	(NEW)038	San F	97	Manage Si	NO	SPECIFIC	1009	0060	
048	(NEW)048	Solan	97	Manage Si	NO	SPECIFIC	1009	0060	
048	RDWARE)048	Solan	97	Manage Si	NO	SPECIFIC	1009	0060	
038	RDWARE)038	San F	97	Manage Si	NO	SPECIFIC	1009	0060	

K of Oct2010 HAN adds went to SMBA per discussion between J. Basel and G. DeGuzman 12-6-2010.

sbe	adds	adjustments	transfers	adds_transfers	TOTAL	%	SMBA Portion	New RRQ
	1313344.09	0		0313344.09				
	1313344.11	0		0313344.11	2,626,688	82.22%	493,327	2,133,361
	283987.15	0		0283987.15				
	283987.17	0		0283987.17	567,974	17.78%	106,673	461,301
					\$ 3,194,663	100.00%	\$ 600,000	\$ 2,594,663

Asset Class
CMP30304 Software CIS
CMP39104 Computer Equip CIS

NO.	DESCRIPTION	QTY	UNIT	AMOUNT
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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

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

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No.	AssetClass	AssetClassDescription	Func	Yr1	Yr2	Yr3	Yr4	Yr5	Yr6
1	GDP 3810	Gas Meters	GDP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%
2	CMP 3970	Gas Modules	CMP	5.00%	9.50%	8.55%	7.70%	6.93%	6.23%
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 Comp HW	CMP	20.00%	32.00%	19.20%	11.52%	11.52%	5.76%
5	CMP 3970	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 3810	Gas Meters	GDP	51.88%	3.61%	3.34%	3.09%
CMP 3970	Gas Modules	CMP	51.88%	3.61%	3.34%	3.09%
CMP 3030	CIS Mainframe Comp SW	CMP	58.34%	16.65%	16.65%	8.37%
CMP-3910	CIS Mainframe Comp HW	CMP	60.00%	16.00%	9.60%	5.76%
CMP3970	Networks-thru Dec08	CMP	51.88%	3.61%	3.34%	3.09%
CMP3970	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 3810	Gas Meters		49.53%	3.90%	3.60%	3.32%
CMP 3970	Gas Modules		49.53%	3.90%	3.60%	3.32%
CMP 3030	CIS Mainframe Comp SW		56.25%	17.48%	17.48%	8.78%
CMP-3910	CIS Mainframe Comp HW		58.00%	16.80%	10.08%	6.05%
CMP3970	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 3810	Gas Meters		51.88%	3.61%	3.34%	3.09%
CMP 3970	Gas Modules		51.88%	3.61%	3.34%	3.09%
CMP 3030	CIS Mainframe Comp SW		58.34%	16.65%	16.65%	8.37%
CMP-3910	CIS Mainframe Comp HW		60.00%	16.00%	9.60%	5.76%
CMP3970	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 3810	Gas Meters	91.28%	47.79%	4.12%	3.79%
CMP 3970	Gas Modules	100.00%	51.88%	3.61%	3.34%
CMP 3030	CIS Mainframe Comp SW	86.56%	52.73%	18.89%	18.89%
CMP-3910	CIS Mainframe Comp HW	89.52%	55.81%	17.68%	10.61%
CMP3970	Networks-after Dec08	57.12%	32.84%	8.04%	7.03%

100% Rate	100.00%	Adds in service 9/8/2010-12/31/2010 per Tim Wedlake 12/17/2010.
CMP 3030	52.73%	
Diff	<u>47.27%</u>	

Item	Quantity	Unit	Description
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Year	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030		
...

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 J	(Redacted)								
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):								2009	
10			Yr1	Yr2	Yr3	Yr4	Qualified Addition	Total Adds	% Add		
11	EDP 37000-1	Electric Meters-2008 Adds	49.47%	3.79%	3.51%	3.24%					
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. Per Tim Wedlake, there is no change to the 2009 bonus rates but use the factors in Col K above and apply to 2009 rates to calculate blended bounus/non-bonus rates and use for the 2010 bonus rates.									
44											

[redacted]
Sent: Wednesday, September 29, 2010 2:28 PM

[redacted]
Subject: 2009 Bonus Depreciation - Qualified Adds

Hi Jerry,

[redacted]

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

Thanks,

Julie

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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Return on Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

0

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	(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)

(472,558)

(4,533,528)

(472,558)

(4,533,528)

(5,006,086)

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	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Return on Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Total	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Capital Expenditures (SAF	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Plant Balance (Weighted ,	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Rate Base (Weighted Avg):													
11 Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Deferred Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Total	0	0	0	0	0	0	0	0	0	0	0	0	0

0

Tie Model RRQ

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

0	0	0	0	0	0	0	0	0	0	0	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

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)	0	0	0	0	0	0	0	0	0	0	0	0
Plant Balance (line 8)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Return on Rate Base												
Return (line 2)	0	0	0	0	0	0	0	0	0	0	0	0
Wtd Avg Rate Base (line 2)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

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	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	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	0	0	0	0	0	0
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	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Total Income Taxes	0	0	0	0	0	0	0
Total Expenses	0	0	0	0	0	0	0
Operating Income	0	0	0	0	0	0	0
Rate Base	X	0	0	0	0	0	0
Rate of Return	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income Requirement @ Authorized RoR	0	0	0	0	0	0	0
Income Deficiency	0	0	0	0	0	0	0
Revenue Deficiency	0	0	0	0	0	0	0
STATE TAX COMPUTATION							
Book Depreciation		0		0		0	
State Taxes		0		0		0	
Federal Taxes		0		0		0	
Operating Income		0		0		0	
Income Requirement		0		0		0	
Income Deficiency		0		0		0	

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	0	0	0	0	0	0
Less:							
Total Operating Expenses	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0
Depreciation	X	0	0	0	0	0	0
Total Deductions	0	0	0	0	0	0	0
State Taxable Income	0	0	0	0	0	0	0
Current State Tax	0	0	0	0	0	0	0
Tax Adjustments	0	0	0	0	0	0	0
Total State Tax	0	0	0	0	0	0	0

FEDERAL TAX COMPUTATION

Book Depreciation		0		0		0		0
State Taxes		0		0		0		0
Federal Taxes		0		0		0		0
Operating Income		0		0		0		0
Income Requirement		0		0		0		0
Income Deficiency		0		0		0		0
Total Revenue Gross Up		0		0		0		0
Less:								
Total Operating Expenses		0		0		0		0
Total Other Taxes		0		0		0		0
Interest Expense		0		0		0		0
Adjustments		0		0		0		0
Federal Depreciation	X	0		0		0		0
State Income Tax (Prior Year)		0		0		0		0
Preferred Div Credit		0		0		0		0
Total Deductions		0		0		0		0
Federal Taxable Income		0		0		0		0
Current Federal Tax		0		0		0		0
Tax Adjustments	X	0		0		0		0
Total Federal Tax		0		0		0		0

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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	0	0	0	0	0	0
Book Depreciation	0	0	0	0	0	0	0
State Tax Prior Year	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference Same as Above	0	0	0	0	0	0	0

	May 2007		June 2007		July 2007		August 2007	
Proposed	Recorded		Recorded		Recorded		Recorded	
	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0								
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0								
0								
0								

	May 2007		June 2007		July 2007		August 2007	
	Recorded		Recorded		Recorded		Recorded	
Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
35%	35%	35%	35%	35%	35%	35%	35%	35%
0	0	0	0	0	0	0	0	0

September 2007			October 2007			November 2007			December 2007			Total Year 2007		
Recorded		Proposed	Recorded		Proposed	Recorded		Proposed	Recorded		Proposed	Recorded		Proposed
Present			Present			Present			Present			Present		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	

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	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
0	0	0	0	0	0	0	0	0	0

A1

A1

A1

/

A2

A2

A2

/

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	0	0	0	0	0
2 Return on Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Total	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Capital Expenditures (SAP)	0	0	0	0	0	0	0	0	0	0	0	0	0
7 Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Plant Balance (Weighted Avg)	0	0	0	0	0	0	0	0	0	0	0	0	0
9 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
10 Rate Base (Weighted Avg):													
11 Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Deferred Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Total	0	0	0	0	0	0	0	0	0	0	0	0	0

0

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	0	0	0	0	0
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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	0	0	0	0
Plant Balance (line 8)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Return on Rate Base												
Return (line 2)	0	0	0	0	0	0	0	0	0	0	0	0
Wtd Avg Rate Base (line 14)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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	0	0	0	0
Federal	493	496	1,843	3,302	3,515	0	4,174	0	0	0	0	0
Deferred	3	44	69	(341)	(355)	0	(378)	0	0	0	0	0
Total	622	688	2,445	3,868	4,128	0	4,952	0	0	0	0	0

Property Taxes

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

Factors

Property Taxes 0.00998

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

	A	B	C	D	E	F	G
1							
2	2018 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	Operating Expenses						
62	Total Other Taxes						
63	Income Taxes						
64	Adjustments	0					
65	Transfer						
66	Total Subtotal						
67							
68	State Taxable Income						
69							
70	Current State Tax						
71							
72	Pro-Adjustments						
73							
74	Total State Tax						
75							
76							
77							
78							
79							
80							
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						
92							
93	Operating Expenses						
94	Total Other Taxes						
95	Income Taxes						
96	Adjustments	0					
97	Transfer						
98	Local Income Tax (Prior Year)	0					
99	Transfer						
100	Total Subtotal						
101							
102	State Taxable Income						
103							
104	Current Federal Tax						
105							
106	Pro-Adjustments	0					
107							
108	Total Federal 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		

	H	I	J	K	L	M
1						
2						
3	March 2002				April 2002	
4	Revised				Revised	
5	Present	Proposed		Present	Proposed	
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	N	O	P	Q	R	S
1						
2						
3		Not Used			Not Used	
4		Response			Response	
5		Plaint	Proposed		Plaint	Proposed
6						
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3		See Book			Appendix	
4		Response			Response	
5		Plaint	Proposed	Plaint	Proposed	
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3	Admission 2008			Admission 2008	
4	Revised			Revised	
5	Present	Proposed		Present	Proposed
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3	March 2007			March 2007	
4	Revised			Revised	
5	Present	Proposed		Present	Proposed
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(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	Dec-08	Annual	Inception to Date RRQ by Component and Period:							
															2008	2006	2007	2008	ITD	2008	ITD	
1 Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	-	-	-	-	-	-	-
2 Return on Rate Base		0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	-	-	-	-	-	-	-
3 Income Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	-	-	-	-	-	-	-
4 Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	-	-	-	-	-	-	-
5 Total		0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	-	-	-	-	-	-	-
6 Capital Additions (SAP)		0	0	0	0	0	0	0	0	0	0	0	0	0								
7 Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
8 Plant Balance (Weighted Avg)		0	0	0	0	0	0	0	0	0	0	0	0	0								
9 Depreciation Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0								
10 Rate Base (Weighted Avg):																						
11 Plant		0	0	0	0	0	0	0	0	0	0	0	0	0								
12 Depreciation Reserve		0	0	0	0	0	0	0	0	0	0	0	0	0								
13 Deferred Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0								
14 Total		0	0	0	0	0	0	0	0	0	0	0	0	0								

Inception to Date RRQ by Component and Period:						checks	
2008	2006	2007	2008	ITD		2008	ITD
n/a	-	-	-	-	-	-	-
n/a	-	-	-	-	-	-	-
n/a	-	-	-	-	-	-	-
n/a	-	-	-	-	-	-	-

Inception to Date Capital Additions by Period:					checks	
2005	2006	2007	Jun-06	ITD		
n/a	-	-	-	-	-	-
n/a	-	-	-	-	-	-

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"
 Sum of lines 1-3 from above.
 check

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

(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)	0	0	0	0	0	0	0	0	0	0	0	0
Plant Balance (line 6)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Depr Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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)	0	0	0	0	0	0	0	0	0	0	0	0
Wtd Avg Rate Base (line 21)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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	0	0	0	0	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Deferred	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0

0
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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	0	0	0	0	0	0	0			
Other Revenue	0	0	0	0	0	0	0	0			
Total Revenue	0	0	0	0	0	0	0	0			
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	0	0	C	0	0	C	0	0	C	
Taxes Other Than Income											
Super Fund Tax	0	0	0	0	0	0	0	0	0	A	
Property Tax	0	0	0	0	A	0	0	A	0	0	A
Payroll Tax	0	0	0	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	0	0	
Income Taxes											
State	0	0	0	0	0	0	0	0	0	0	
Federal	0	0	0	0	0	0	0	0	0	0	
Total Income Taxes	0	0	0	0	0	0	0	0	0	0	
Total Expenses	0	0	0	0	0	0	0	0	0	0	
Operating Income	0	0	0	0	0	0	0	0	0	0	
Rate Base	C	0	0	C	0	0	C	0	0	0	C
Rate of Return	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Income Requirement @ Authorized RoR	0	0	0	0	0	0	0	0	0	0	
Income Deficiency	0	0	0	0	0	0	0	0	0	0	
Revenue Deficiency	0	0	0	0	0	0	0	0	0	0	
STATE TAX COMPUTATION											
Book Depreciation		0		0		0		0		0	
State Taxes		0		0		0		0		0	
Federal Taxes		0		0		0		0		0	
Operating Income		0		0		0		0		0	
Income Requirement		0		0		0		0		0	
Income Deficiency		0		0		0		0		0	
Total Revenue Gross Up	0	0	0	0	0	0	0	0	0	0	

(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	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C
Total Deductions	0	0	0	0	0	0	0	0	
State Taxable Income	0	0	0	0	0	0	0	0	
Current State Tax	0	0	0	0	0	0	0	0	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	0	0	0	0	0	0	0	0	
FEDERAL TAX COMPUTATION									
Book Depreciation		0		0		0		0	
State Taxes		0		0		0		0	
Federal Taxes		0		0		0		0	
Operating Income		0		0		0		0	
Income Requirement		0		0		0		0	
Income Deficiency		0		0		0		0	
Total Revenue Gross Up	0	0	0	0	0	0	0	0	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C
State Income Tax (Prior Year)	0	0	0	0	0	0	0	0	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	0	0	0	0	0	0	0	0	
Federal Taxable Income	0	0	0	0	0	0	0	0	
Current Federal Tax	0	0	0	0	0	0	0	0	
Tax Adjustments	C 0	0	C 0	0	C 0	0	C 0	0	C
Total Federal Tax	0	0	0	0	0	0	0	0	
Reconciliation									
Revenue Deficiency	0	0	0	0	0	0	0	0	
Book Depreciation	0	0	0	0	0	0	0	0	
Other Taxes	0	0	0	0	0	0	0	0	
State Tax Prior Year	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	0	0	0	0	0	0	0	0	

(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	Present	Proposed	Present	Proposed	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	0	C	0	0	C	0	0	C	0	0	C	0	0	C
0	0	A	0	0	A	0	0	A	0	0	A	0	0	A
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0	C	0	0	C	0	0	C	0	0	C	0	0	C
0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
	0			0			0			0			0	
0	0		0	0		0	0		0	0		0	0	

(Whole \$)

<u>October 2008</u>		<u>November 2008</u>		<u>December 2008</u>		<u>Total Year 2008</u>			
Recorded		Recorded		Recorded		Recorded			
<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0A	0	0A1		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	C	0	0	C	0	0A	0	0A1
0	0	0	0	0	0	0	0	0	0
0	0	A	0	0	A	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0A	0	0A1
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	C	0	0	C	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0	0	0A	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
0	0	0	0	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	0	0	0	0	0	0	0	0	0
Other Revenue	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	0	0	0	0	0	0	0	0	0
Operating Expenses										
Fuel Expense	0	0	0	0	0	0	0	0	0	0
O&M Expense	0	0	0	0	0	0	0	0	0	0
A&G Expense	0	0	0	0	0	0	0	0	0	0
Franchise Fees	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0
Expense Adjustments	0	0	0	0	0	0	0	0	0	0
Total Operating Expense	0	0	0	0	0	0	0	0	0	0
Depreciation	C	0	0	0	C	0	0	C	0	0
Taxes Other Than Income										
Super Fund Tax	0	0	0	0	0	0	0	0	0	0
Property Tax	0	0	0	0	A	0	0	A	0	0
Payroll Tax	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0	0	0	0
Income Taxes										
State	0	0	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0	0	0
Total Income Taxes	0	0	0	0	0	0	0	0	0	0
Total Expenses	0	0	0	0	0	0	0	0	0	0
Operating Income	0	0	0	0	0	0	0	0	0	0
Rate Base	C	0	0	0	C	0	0	C	0	0
Rate of Return	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income Requirement @ Au	0	0	0	0	0	0	0	0	0	0
Income Deficiency	0	0	0	0	0	0	0	0	0	0
Revenue Deficiency	0	0	0	0	0	0	0	0	0	0
STATE TAX COMPUTATION										
Book Depreciation		0		0		0		0		0
State Taxes		0		0		0		0		0
Federal Taxes		0		0		0		0		0
Operating Income		0		0		0		0		0
Income Requirement		0		0		0		0		0
Income Deficiency		0		0		0		0		0
Total Revenue Gross Up	0	0	0	0	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
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0	0
Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C 0
Total Deductions	0	0	0	0	0	0	0	0	0
State Taxable Income	0	0	0	0	0	0	0	0	0
Current State Tax	0	0	0	0	0	0	0	0	0
Tax Adjustments	0	0	0	0	0	0	0	0	0
Total State Tax	0	0	0	0	0	0	0	0	0

FEDERAL TAX COMPUTATION

Book Depreciation		0		0		0		0		0
State Taxes		0		0		0		0		0
Federal Taxes		0		0		0		0		0
Operating Income		0		0		0		0		0
Income Requirement		0		0		0		0		0
Income Deficiency		0		0		0		0		0
Total Revenue Gross Up	0	0	0	0	0	0	0	0	0	0
Less:										
Total Operating Expenses	0	0	0	0	0	0	0	0	0	0
Total Other Taxes	0	0	0	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0	0	0	0
Adjustments	0	0	0	0	0	0	0	0	0	0
Federal Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C 0	0
State Income Tax (Prior Y)	0	0	0	0	0	0	0	0	0	0
Preferred Div Credit	0	0	0	0	0	0	0	0	0	0
Total Deductions	0	0	0	0	0	0	0	0	0	0
Federal Taxable Income	0	0	0	0	0	0	0	0	0	0
Current Federal Tax	0	0	0	0	0	0	0	0	0	0
Tax Adjustments	C 0	0	C 0	0	C 0	0	C 0	0	C 0	0
Total Federal Tax	0	0	0	0	0	0	0	0	0	0

Reconciliation

Revenue Deficiency	0	0	0	0	0	0	0	0	0	0
Book Depreciation	0	0	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0	0	0
State Tax Prior Year	0	0	0	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Reconciliation Difference	\$ 0	0	0	0	0	0	0	0	0	0

(Whole \$)

	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	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	C	0	0	C	0	0	C	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0A	0	0	0	0
0											
0		0		0		0			0		0
0		0		0		0			0		0
0		0		0		0			0		0
0		0		0		0			0		0
0		0		0		0			0		0
0		0		0		0			0		0
0	0	0	0	0	0	0	0	0	0	0	0
0	C	0	0	C	0	0	C	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0A	0	0	0	0
0	C	0	0	C	0	0	C	0A	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0											
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
0	0	0	0	0	0	0	0	0	0	0	0

(Whole \$)

<u>November 2008</u>		<u>December 2008</u>		<u>Total Year 2008</u>	
<u>Recorded</u>		<u>Recorded</u>		<u>Recorded</u>	
<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0A1	0	0A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0 C, D	0	0A1	0	0A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0 B2	0	0	0	0
0	0 B2	0	0	0	0
0	0	0	0A1	0	0A1
0	0	0	0	0	0
0	0	0	0	0	0
0	0 C	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
	0		0		0
	0		0		0
	0		0		0
	0		0		0
	0		0		0
0	0	0	0	0	0

(Whole \$)

November 2008		December 2008		Total Year 2008	
Recorded		Recorded		Recorded	
Present	Proposed	Present	Proposed	Present	Proposed
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	C	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0A2	0	0A2
	0		0		0
	0		0		0
	0		0		0
	0		0		0
	0		0		0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	C	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0A2	0	0A2
0	0	C	0	0	0A2
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
35%	35%	35%	35%	35%	35%
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-10	Forecast												Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
		Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	checks	
1 Depreciation		7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	-	-	-	-	-	-	-	-	-	-		
2 Return on Rate Base		12,336	12,234	12,112	11,971	11,829	11,688	11,544	11,404	11,263	11,121	10,979	10,838	-	-	-	-	-	-	-	-	-	-		
3 Income Taxes		(1,519)	(1,594)	(1,670)	(1,746)	(1,821)	(1,897)	(1,972)	(2,048)	(2,124)	(2,199)	(2,275)	(2,350)	-	-	-	-	-	-	-	-	-	-		
4 Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-		
5 Total		18,375	18,157	17,940	17,723	17,506	17,288	17,071	16,854	16,637	16,419	16,202	15,985	-	-	-	-	-	-	-	-	-	-		

Inception to Date RRQ by Component and Period						
2005	2006	2007	2008	2009	2010	TTD
n/a	-	-	-	-	36,564	126,534
n/a	-	-	-	-	37,826	139,401
n/a	-	-	-	-	(43,720)	(23,214)
n/a	-	-	-	-	-	15,647
n/a	-	-	-	-	30,670	252,474

Inception to Date Capital Additions by Period						
2005	2006	2007	2008	2009	2010	TTD
n/a	-	-	-	-	2,654,902	2,654,902

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"	18,375	18,157	17,940	17,723	17,506	17,288	17,071	16,854	16,637	16,419	16,202	15,985
check	0	0	0	0	0	0	0	0	0	0	0	0
	18,375	18,157	17,940	17,723	17,506	17,288	17,071	16,854	16,637	16,419	16,202	15,985

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)	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498
Plant Balance (line 8)	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902	2,654,902
Monthly Depr Rate	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%	0.28%
Annual Depr Rate	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%	3.39%

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)	12,306	12,254	12,112	11,971	11,829	11,688	11,546	11,404	11,263	11,121	10,979	10,838
Wtd Avg Rate Base (line 21)	1,692,252	1,672,916	1,653,579	1,634,243	1,614,906	1,595,570	1,576,234	1,556,897	1,537,561	1,518,225	1,498,888	1,479,552
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	(5,046)	(5,062)	(5,077)	(5,092)	(5,107)	(5,123)	(5,138)	(5,153)	(5,168)	(5,184)	(5,199)	(5,214)
Federal	(8,311)	(8,371)	(8,432)	(8,492)	(8,553)	(8,613)	(8,673)	(8,734)	(8,794)	(8,854)	(8,915)	(8,975)
Deferred	11,839	11,839	11,839	11,839	11,839	11,839	11,839	11,839	11,839	11,839	11,839	11,839
Total	(1,519)	(1,594)	(1,670)	(1,746)	(1,821)	(1,897)	(1,972)	(2,048)	(2,124)	(2,199)	(2,275)	(2,350)

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	0.009998

(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	18,375	0	18,157	0	17,940	0	17,723					
Other Revenue	0	0	0	0	0	0	0	0					
Total Revenue	0	18,375	0	18,157	0	17,940	0	17,723					
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	7,498	7,498	C	7,498	7,498	C	7,498	7,498	C			
Taxes Other Than Income													
Super Fund Tax	0	0	0	0	0	0	0	0	0	A			
Property Tax	0	0	0	0	A	0	0	A	0	0	A		
Payroll Tax	0	0	0	0	0	0	0	0	0				
Other	0	0	0	0	0	0	0	0	0				
Total Other Taxes	0	0	0	0	0	0	0	0	0				
Income Taxes													
State	(6,671)	(5,046)	(6,667)	(5,062)	(6,663)	(5,077)	(6,659)	(5,092)					
Federal	(2,903)	3,528	(2,888)	3,467	(2,872)	3,407	(2,856)	3,347					
Total Income Taxes	(9,574)	(1,519)	(9,554)	(1,594)	(9,535)	(1,670)	(9,515)	(1,746)					
Total Expenses	(2,077)	5,979	(2,057)	5,903	(2,037)	5,828	(2,018)	5,752					
Operating Income	2,077	12,396	2,057	12,254	2,037	12,112	2,018	11,971					
Rate Base	C	1,692,252	1,692,252	C	1,672,916	1,672,916	C	1,653,579	1,653,579	C	1,634,243	1,634,243	C
Rate of Return	1.47	8.79	1.48	8.79	1.48	8.79	1.48	8.79					
Income Requirement @ Authorized RoR	12,396	12,396	12,254	12,254	12,112	12,112	11,971	11,971					
Income Deficiency	10,319	0	10,197	0	10,075	0	9,953	0					
Revenue Deficiency	18,375	0	18,157	0	17,940	0	17,723	0					
STATE TAX COMPUTATION													
Book Depreciation		7,498		7,498		7,498		7,498					
State Taxes		(6,671)		(6,667)		(6,663)		(6,659)					
Federal Taxes		(2,903)		(2,888)		(2,872)		(2,856)					
Operating Income		(2,077)		(2,057)		(2,037)		(2,018)					
Income Requirement		12,396		12,254		12,112		11,971					
Income Deficiency		10,319		10,197		10,075		9,953					
Total Revenue Gross Up	0	18,375	0	18,157	0	17,940	0	17,723					

(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	0	0	0	0	0	0	0	0	
Interest Expense	3,920	3,920	3,876	3,876	3,831	3,831	3,786	3,786	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 71,540	71,540	C 71,540	71,540	C 71,540	71,540	C 71,540	71,540	C
Total Deductions	75,461	75,461	75,416	75,416	75,371	75,371	75,326	75,326	
State Taxable Income	(75,461)	(57,086)	(75,416)	(57,259)	(75,371)	(57,431)	(75,326)	(57,603)	
Current State Tax	(6,671)	(5,046)	(6,667)	(5,062)	(6,663)	(5,077)	(6,659)	(5,092)	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	(6,671)	(5,046)	(6,667)	(5,062)	(6,663)	(5,077)	(6,659)	(5,092)	

FEDERAL TAX COMPUTATION

Book Depreciation		7,498		7,498		7,498		7,498	
State Taxes		(6,671)		(6,667)		(6,663)		(6,659)	
Federal Taxes		(2,903)		(2,888)		(2,872)		(2,856)	
Operating Income		(2,077)		(2,057)		(2,037)		(2,018)	
Income Requirement		12,396		12,254		12,112		11,971	
Income Deficiency		10,319		10,197		10,075		9,953	
Total Revenue Gross Up	0	18,375	0	18,157	0	17,940	0	17,723	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	
Interest Expense	3,920	3,920	3,876	3,876	3,831	3,831	3,786	3,786	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 41,323	41,323	C 41,323	41,323	C 41,323	41,323	C 41,323	41,323	C
State Income Tax (Prior Year)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	42,121	42,121	42,076	42,076	42,031	42,031	41,986	41,986	
Federal Taxable Income	(42,121)	(23,746)	(42,076)	(23,919)	(42,031)	(24,091)	(41,986)	(24,263)	
Current Federal Tax	(14,742)	(8,311)	(14,727)	(8,371)	(14,711)	(8,432)	(14,695)	(8,492)	
Tax Adjustments	C 11,839	11,839	C 11,839	11,839	C 11,839	11,839	C 11,839	11,839	C
Total Federal Tax	(2,903)	3,528	(2,888)	3,467	(2,872)	3,407	(2,856)	3,347	

Reconciliation

Revenue Deficiency	0	(18,375)	0	(18,157)	0	(17,940)	0	(17,723)	
Book Depreciation	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	
Other Taxes	0	0	0	0	0	0	0	0	
State Tax Prior Year	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	
Interest Expense	3,920	3,920	3,876	3,876	3,831	3,831	3,786	3,786	
Total	8,295	(10,079)	8,251	(9,907)	8,206	(9,734)	8,161	(9,562)	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	2,903	(3,528)	2,888	(3,467)	2,872	(3,407)	2,856	(3,347)	
	(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	17,506	0	17,288	0	19,679	0	19,462	0	19,244		
0	0	0	0	0	0	0	0	0	0		
0	17,506	0	17,288	0	19,679	0	19,462	0	19,244		
0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0	0	0		
7,498	7,498	C	7,498	7,498	C	7,498	7,498	C	7,498	7,498	C
0	0		0	0		0	0		0	0	
0	0	A	0	0	A	2,608	2,608	A	2,608	2,608	A
0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0	
0	0		0	0		2,608	2,608		2,608	2,608	
(6,655)	(5,107)		(6,651)	(5,123)		(6,877)	(5,138)		(6,874)	(5,153)	
(2,841)	3,286		(2,825)	3,226		(3,722)	3,166		(3,706)	3,105	
(9,496)	(1,821)		(9,476)	(1,897)		(10,600)	(1,972)		(10,580)	(2,048)	
(1,998)	5,676		(1,978)	5,601		(494)	8,133		(475)	8,057	
1,998	11,829		1,978	11,688		494	11,546		475	11,404	
1,614,906	1,614,906	C	1,595,570	1,595,570	C	1,576,234	1,576,234	C	1,556,897	1,556,897	C
1.48	8.79		1.49	8.79		0.38	8.79		0.37	8.79	
11,829	11,829		11,688	11,688		11,546	11,546		11,404	11,404	
9,831	0		9,709	0		11,052	0		10,930	0	
17,506	0		17,288	0		19,679	0		19,462	0	
	7,498			7,498			7,498			7,498	
	(6,655)			(6,651)			(6,877)			(6,874)	
	(2,841)			(2,825)			(3,722)			(3,706)	
	(1,998)			(1,978)			(3,102)			(3,082)	
	11,829			11,688			11,546			11,404	
	9,831			9,709			11,052			10,930	
0	17,506		0	17,288		0	19,679		0	19,462	

(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
0	0	0	0	2,608	2,608	2,608	2,608	2,608	2,608
3,741	3,741	3,696	3,696	3,652	3,652	3,607	3,607	3,562	3,562
0	0	0	0	0	0	0	0	0	0
71,540	71,540	C 71,540	71,540	C 71,540	71,540	C 71,540	71,540	C 71,540	71,540
75,282	75,282	75,237	75,237	77,800	77,800	77,755	77,755	77,710	77,710
(75,282)	(57,776)	(75,237)	(57,948)	(77,800)	(58,121)	(77,755)	(58,293)	(77,710)	(58,466)
(6,655)	(5,107)	(6,651)	(5,123)	(6,877)	(5,138)	(6,874)	(5,153)	(6,870)	(5,168)
0	0	0	0	0	0	0	0	0	0
(6,655)	(5,107)	(6,651)	(5,123)	(6,877)	(5,138)	(6,874)	(5,153)	(6,870)	(5,168)
	7,498		7,498		7,498		7,498		7,498
	(6,655)		(6,651)		(6,877)		(6,874)		(6,870)
	(2,841)		(2,825)		(3,722)		(3,706)		(3,691)
	(1,998)		(1,978)		(3,102)		(3,082)		(3,063)
	11,829		11,688		11,546		11,404		11,263
	9,831		9,709		11,052		10,930		10,808
0	17,506	0	17,288	0	19,679	0	19,462	0	19,244
0	0	0	0	0	0	0	0	0	0
0	0	0	0	2,608	2,608	2,608	2,608	2,608	2,608
3,741	3,741	3,696	3,696	3,652	3,652	3,607	3,607	3,562	3,562
0	0	0	0	0	0	0	0	0	0
41,323	41,323	C 41,323	41,323	C 41,323	41,323	C 41,323	41,323	C 41,323	41,323
(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)
0	0	0	0	0	0	0	0	0	0
41,941	41,941	41,897	41,897	44,460	44,460	44,415	44,415	44,370	44,370
(41,941)	(24,436)	(41,897)	(24,608)	(44,460)	(24,781)	(44,415)	(24,953)	(44,370)	(25,126)
(14,680)	(8,553)	(14,664)	(8,613)	(15,561)	(8,673)	(15,545)	(8,734)	(15,530)	(8,794)
11,839	11,839	C 11,839	11,839	C 11,839	11,839	C 11,839	11,839	C 11,839	11,839
(2,841)	3,286	(2,825)	3,226	(3,722)	3,166	(3,706)	3,105	(3,691)	3,045
0	(17,506)	0	(17,288)	0	(19,679)	0	(19,462)	0	(19,244)
7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498	7,498
0	0	0	0	2,608	2,608	2,608	2,608	2,608	2,608
(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)
3,741	3,741	3,696	3,696	3,652	3,652	3,607	3,607	3,562	3,562
8,116	(9,389)	8,071	(9,217)	10,634	(9,044)	10,590	(8,872)	10,545	(8,700)
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
2,841	(3,286)	2,825	(3,226)	3,722	(3,166)	3,706	(3,105)	3,691	(3,045)
(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	19,027	0	18,810	0	18,593	0	221,804
0	0	0	0	0	0	0	0
0	19,027	0	18,810	0	18,593A	0	221,804A1
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
7,498	7,498	C 7,498	7,498	C 7,498	7,498A	89,970	89,970A1
0	0	0	0	0	0	0	0
2,608	2,608	A 2,608	2,608	A 2,608	2,608	15,647	15,647
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,608	2,608	2,608	2,608	2,608	2,608	15,647	15,647
(6,866)	(5,184)	(6,862)	(5,199)	(6,858)	(5,214)	(81,171)	(61,563)
(3,675)	2,984	(3,659)	2,924	(3,644)	2,864	(39,282)	38,349
(10,541)	(2,199)	(10,521)	(2,275)	(10,501)	(2,350)A	(120,453)	(23,214)A1
(435)	7,906	(416)	7,831	(396)	7,755	(14,836)	82,403
435	11,121	416	10,979	396	10,838	14,836	139,401
1,518,225	1,518,225	C 1,498,888	1,498,888	C 1,479,552	1,479,552	1,585,902	1,585,902
0.34	8.79	0.33	8.79	0.32	8.79	11.23	8.79
11,121	11,121	10,979	10,979	10,838	10,838A	139,401	139,401
10,686	0	10,564	0	10,442	0	124,565	0
19,027	0	18,810	0	18,593	0	221,804	0
	7,498		7,498		7,498		89,970
	(6,866)		(6,862)		(6,858)		(81,171)
	(3,675)		(3,659)		(3,644)		(39,282)
	(3,043)		(3,023)		(3,004)		(30,483)
	11,121		10,979		10,838		139,401
	10,686		10,564		10,442		124,565
0	19,027	0	18,810	0	18,593	0	221,804

(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
2,608	2,608	2,608	2,608	2,608	2,608	15,647	15,647
3,517	3,517	3,472	3,472	3,428	3,428	44,088	44,088
0	0	0	0	0	0	0	0
71,540	71,540	C 71,540	71,540	C 71,540	71,540	858,484	858,484
77,665	77,665	77,621	77,621	77,576	77,576	918,219	918,219
(77,665)	(58,638)	(77,621)	(58,811)	(77,576)	(58,983)	(918,219)	(696,415)
(6,866)	(5,184)	(6,862)	(5,199)	(6,858)	(5,214)	(81,171)	(61,563)
0	0	0	0	0	0	0	0
(6,866)	(5,184)	(6,862)	(5,199)	(6,858)	(5,214)A	(81,171)	(61,563)A2
	7,498		7,498		7,498		89,970
	(6,866)		(6,862)		(6,858)		(81,171)
	(3,675)		(3,659)		(3,644)		(39,282)
	(3,043)		(3,023)		(3,004)		(30,483)
	11,121		10,979		10,838		139,401
	10,686		10,564		10,442		124,565
0	19,027	0	18,810	0	18,593	0	221,804
0	0	0	0	0	0	0	0
2,608	2,608	2,608	2,608	2,608	2,608	15,647	15,647
3,517	3,517	3,472	3,472	3,428	3,428	44,088	44,088
0	0	0	0	0	0	0	0
41,323	41,323	C 41,323	41,323	C 41,323	41,323	495,873	495,873
(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(37,470)	(37,470)
0	0	0	0	0	0	0	0
44,325	44,325	44,281	44,281	44,236	44,236	518,138	518,138
(44,325)	(25,298)	(44,281)	(25,471)	(44,236)	(25,643)	(518,138)	(296,335)
(15,514)	(8,854)	(15,498)	(8,915)	(15,483)	(8,975)A	(181,348)	(103,717)A2
11,839	11,839	C 11,839	11,839	C 11,839	11,839A	142,066	142,066A2
(3,675)	2,984	(3,659)	2,924	(3,644)	2,864	(39,282)	38,349
0	(19,027)	0	(18,810)	0	(18,593)	0	(221,804)
7,498	7,498	7,498	7,498	7,498	7,498	89,970	89,970
2,608	2,608	2,608	2,608	2,608	2,608	15,647	15,647
(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(3,122)	(37,470)	(37,470)
3,517	3,517	3,472	3,472	3,428	3,428	44,088	44,088
10,500	(8,527)	10,455	(8,355)	10,410	(8,182)	112,236	(109,568)
35%	35%	35%	35%	35%	35%	35%	35%
3,675	(2,984)	3,659	(2,924)	3,644	(2,864)	39,282	(38,349)
(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Pacific Gas and Electric Company
 Smart Meter - Display 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)
 (values)

Capital-Related RRQ	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Annual
1 Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Return on Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Reversion to Date RRQ by Component and Period						
2005	2006	2007	2008	2009	ITD	2009
RRQ	-	-	-	-	-	0
RRQ	-	-	-	-	-	0
RRQ	-	-	-	-	-	0
RRQ	-	-	-	-	-	0
RRQ	-	-	-	-	-	0
RRQ	-	-	-	-	-	0

Incorporation into Total Capital Additions by Period					
2005	2006	2007	2008	2009	ITD
RRQ	-	-	-	-	-

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"	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sum of lines 1-3 from above	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RRQ	0	0	0	0	0	0	0	0	0	0	0	0	0	0

B1

B1

D
C

B1

ANALYSIS

	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Depreciation												
Depreciation (line 1)	0	0	0	0	0	0	0	0	0	0	0	0
Plant Balance (line 6)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Dep Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Dep Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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)	0	0	0	0	0	0	0	0	0	0	0	0
Net Avg Rate Base (line 21)	0	0	0	0	0	0	0	0	0	0	0	0
Monthly Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Annual Return	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Return on rate base is consistent with R&E'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	0	0	0	0	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Deferred	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0

Property taxes are calculated on net plant.

Factors	
Property Tax Rate 2008-2010	0.01173
Property Tax Rate 2008-2009	0.0115045
Property Taxes Prior	0.009680

	0	0
	0	0
	0	0

(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	0	0	0	0	0	0	0			
Other Revenue	0	0	0	0	0	0	0	0			
Total Revenue	0	0	0	0	0	0	0	0			
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	0	0	C	0	0	C	0	0	C	
Taxes Other Than Income											
Super Fund Tax	0	0	0	0	0	0	0	0	0		
Property Tax	0	0	0	0	A	0	0	A	0	0	A
Payroll Tax	0	0	0	0	0	0	0	0	0	0	
Other	0	0	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	0		
Income Taxes											
State	0	0	0	0	0	0	0	0	0		
Federal	0	0	0	0	0	0	0	0	0		
Total Income Taxes	0	0	0	0	0	0	0	0	0		
Total Expenses	0	0	0	0	0	0	0	0	0		
Operating Income	0	0	0	0	0	0	0	0	0		
Rate Base	C	0	0	C	0	0	C	0	0	C	
Rate of Return	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Income Requirement @ Authorized RoR	0	0	0	0	0	0	0	0	0		
Income Deficiency	0	0	0	0	0	0	0	0	0		
Revenue Deficiency	0	0	0	0	0	0	0	0	0		
STATE TAX COMPUTATION											
Book Depreciation		0		0		0		0			
State Taxes		0		0		0		0			
Federal Taxes		0		0		0		0			
Operating Income		0		0		0		0			
Income Requirement		0		0		0		0			
Income Deficiency		0		0		0		0			
Total Revenue Gross Up	0	0	0	0	0	0	0	0	0		

(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	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C
Total Deductions	0	0	0	0	0	0	0	0	
State Taxable Income	0	0	0	0	0	0	0	0	
Current State Tax	0	0	0	0	0	0	0	0	
Tax Adjustments	0	0	0	0	0	0	0	0	
Total State Tax	0	0	0	0	0	0	0	0	
FEDERAL TAX COMPUTATION									
Book Depreciation		0		0		0		0	
State Taxes		0		0		0		0	
Federal Taxes		0		0		0		0	
Operating Income		0		0		0		0	
Income Requirement		0		0		0		0	
Income Deficiency		0		0		0		0	
Total Revenue Gross Up	0	0	0	0	0	0	0	0	
Less:									
Total Operating Expenses	0	0	0	0	0	0	0	0	
Total Other Taxes	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Adjustments	0	0	0	0	0	0	0	0	
Federal Depreciation	C 0	0	C 0	0	C 0	0	C 0	0	C
State Income Tax (Prior Year)	0	0	0	0	0	0	0	0	
Preferred Div Credit	0	0	0	0	0	0	0	0	
Total Deductions	0	0	0	0	0	0	0	0	
Federal Taxable Income	0	0	0	0	0	0	0	0	
Current Federal Tax	0	0	0	0	0	0	0	0	
Tax Adjustments	C 0	0	C 0	0	C 0	0	C 0	0	C
Total Federal Tax	0	0	0	0	0	0	0	0	
Reconciliation									
Revenue Deficiency	0	0	0	0	0	0	0	0	
Book Depreciation	0	0	0	0	0	0	0	0	
Other Taxes	0	0	0	0	0	0	0	0	
State Tax Prior Year	0	0	0	0	0	0	0	0	
Interest Expense	0	0	0	0	0	0	0	0	
Total	0	0	0	0	0	0	0	0	
Federal Tax Rate	35%	35%	35%	35%	35%	35%	35%	35%	
Reconciliation Difference Same as Above	0	0	0	0	0	0	0	0	

(Whole \$)

May 2009		June 2009		July 2009		August 2009		September 2009						
Recorded		Recorded		Recorded		Recorded		Recorded		Recorded				
Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	C	0	0	C	0	0	C	0	0	C	0	0	C
0	0	A	0	0	A	0	0	A	0	0	A	0	0	A
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0	C	0	0	C	0	0	C	0	0	C	0	0	C
0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00		0.00	0.00	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	
	0		0	0		0	0		0	0		0	0	
	0		0	0		0	0		0	0		0	0	
	0		0	0		0	0		0	0		0	0	
	0		0	0		0	0		0	0		0	0	
	0		0	0		0	0		0	0		0	0	
0	0		0	0		0	0		0	0		0	0	

(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	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	C	0	0	C	0	0	0	0	C
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
	0		0		0		0		0	
	0		0		0		0		0	
	0		0		0		0		0	
	0		0		0		0		0	
	0		0		0		0		0	
	0		0		0		0		0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	C	0	0	C	0	0	0	0	C
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	C	0	0	C	0	0	0	0	C
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	
35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	
0	0	0	0	0	0	0	0	0	0	
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	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0A	0	0A1		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	0	0	0	0	0	0		
0	0	C	0	0	C	0	0A	0	0A1
0	0	0	0	0	0	0	0	0	0
0	0	A	0	0	A	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0A	0	0A1
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	C	0	0	C	0	0	0	0
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0	0	0	0	0	0	0A	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
	0		0		0		0		0
0	0	0	0	0	0	0	0	0	0

(Whole \$)

<u>October 2009</u>		<u>November 2009</u>		<u>December 2009</u>		<u>Total Year 2009</u>	
<u>Recorded</u>		<u>Recorded</u>		<u>Recorded</u>		<u>Recorded</u>	
<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>	<u>Present</u>	<u>Proposed</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	C	0	0	C	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0A	0	0A2
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	C	0	0	C	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0A	0	0A2
0	0	C	0	0	C	0	0A2
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
35%	35%	35%	35%	35%	35%	35%	35%
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0