



**Pacific Gas and  
Electric Company®**

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415.973.7000

June 14, 2011

Mr. Honesto Gatchalian  
California Public Utilities Commission  
Energy Division  
Tariff Files, Room 4005  
DMS Branch  
505 Van Ness Avenue  
San Francisco, CA 94102

**Re: Substitute Sheet for Advice 3216-G/3859-E**

Dear Mr. Gatchalian:

Enclosed are an original and 4 copies of a substitute sheet for Advice 3216-G/3859-E, "Establish Tax Act Memorandum Account (TAMA-E) and (TAMA-G) per CPUC Resolution No. L-411."

Two figures, on line 7 and line 8 under the column titled "Gas" were changed in the spreadsheet.

Please telephone me at (415) 973-7817 should you have any questions regarding the substitute sheets.

**Conor Doyle**  
Operations Proceedings

cc: Service Lists for A.09-12-020 (PG&E's 2011 GRC) and A.09-09-013 (PG&E's 2011 GT&S).

**Pacific Gas and Electric Company**  
**Tax Act Memorandum Account (TAMA)**  
**Summary of Electric and Gas Department Revenue Requirement Changes Due to the Tax Relief Act**  
(\$ in millions)

Line No.		Electric	Gas
1	Impact of Adopted Capital Additions (Section A)	(221)	(70)
2	Impact of Additional Infrastructure Investment (Section B)	0	0
3	Impact of Other Items Resulting From Tax Relief Act (Section C)	69	13
4	Change in Revenue Requirements (A + B + C)	(151)	(57)
5	Service Function Adjustment (See Below)	0	0
6	<b>Total Change in Revenue Requirements at The End of Rate Case Cycle</b>	<b>(151)</b>	<b>(57)</b>
7		ED* (132)	GD* (35)
8		EG* (19)	GT* (21)

Service Function Adjustment:

a.	Are TAMA-G and TAMA-E both under-collected?	NO		
b.	Are TAMA-G and TAMA-E both over-collected?	YES		
c.	Is the TAMA-G account over-collected and TAMA-E under-collected?	NO	0	0
d.	Is the TAMA-E over-collected and TAMA-G under-collected?	NO	0	0

\* Allocations to LOBs are based on proportion to the Change in Revenue Requirements (L4) above.  
Please note that negative amounts indicate an over-collection.