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PACIFIC GAS AND ELECTRIC COMPANY

PIPELINE SAFETY ENHANCEMENT PLAN
(IMPLEMENTATION PLAN)

UPDATED WORKPAPERS SUPPORTING

CHAPTER 9
RESULTS OF OPERATIONS



**PACIFIC GAS AND ELECTRIC COMPANY
IMPLEMENTATION PLAN**

**CHAPTER 9
RESULTS OF OPERATIONS**

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**PACIFIC GAS AND ELECTRIC COMPANY
IMPLEMENTATION PLAN**

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Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

Updated - Annual Gas Pipeline Implementation Plan Revenue Requirements (000\$)

Ln. No.	Capital	Testimony WP Ref.	2011 (Note 1)	2012	2013	2014	Total
Local Transmission							
1		2011: WP 9-29	\$1,173	\$3,244	\$3,297	\$3,195	\$10,909
2		2012 Additions: WP 9-31		\$6,703	\$32,346	\$31,402	\$70,450
3		2013 Additions: WP 9-33			\$13,275	\$66,605	\$79,880
4		2014: WP 9-35				\$24,435	\$24,435
5	Total Local Transmission:	WP 9-5 Ln 27	\$1,173	\$9,947	\$48,918	\$125,636	\$185,674
Backbone Transmission							
6		2011: WP 9-37	\$193	\$511	\$518	\$499	\$1,721
7		2012 Additions: WP 9-39		\$2,704	\$10,506	\$10,323	\$23,533
8		2013 Additions: WP 9-41			\$1,960	\$11,568	\$13,528
9		2014: WP 9-43				\$847	\$847
10	Total Backbone Transmission:	WP 9-13 Ln 27	\$193	\$3,214	\$12,984	\$23,238	\$39,629
Storage							
11		2011: WP 9-45	\$24	\$59	\$60	\$57	\$200
12		2012 Additions: WP 9-48		-\$15	\$327	\$276	\$588
13		2013 Additions: WP 9-50			\$1,693	\$5,508	\$7,201
14		2014: WP 9-52				\$100	\$100
15	Total Storage:	WP 9-21 Ln 27	\$24	\$44	\$2,080	\$5,941	\$8,089
16	Total	(Ln 5+10+15)	\$1,390	\$13,205	\$63,981	\$154,816	\$233,392
Expense							
17	Local Transmission	WP 9-5 Ln 26	\$138,043	\$188,024	\$131,131	\$107,770	\$564,969
18	Backbone Transmission	WP 9-13 Ln 26	\$82,285	\$41,613	\$23,995	\$35,170	\$183,063
19	Storage	WP 9-21 Ln 26	\$2,486	\$4,437	\$1,726	\$2,885	\$11,533
20	Total	(Ln 17+18+19)	\$222,814	\$234,074	\$156,852	\$145,825	\$759,565
Total							
21	Local Transmission	(Ln 5+17)	\$139,217	\$197,971	\$180,049	\$233,407	\$750,643
22	Backbone Transmission	(Ln 10+18)	\$82,478	\$44,827	\$36,978	\$58,408	\$222,692
23	Storage	(Ln 15+19)	\$2,509	\$4,481	\$3,806	\$8,826	\$19,622
24	Total		\$224,204	\$247,279	\$220,833	\$300,641	\$992,957

(Note 1) - Outside of recovery request

WP 9-1

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Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

Updated - Summary of Revenue Requirement Cost Inputs

Annual Implementation Plan - Summary Capital and Expenses in RO Model in Dollars (\$) (Note 1)

Ln. No.	Capital (Additions + Cost of Removal)	Testimony or WP REF	2011	2012	2013	2014	2011-2014 Total
1	Local Transmission	WP 9-8 Ln 31	\$24,274,549	\$221,108,616	\$371,958,859	\$586,110,235	\$1,203,452,259
2	Backbone Transmission	WP 9-16 Ln 31	\$3,559,323	\$75,337,660	\$62,387,931	\$44,821,165	\$186,106,080
3	Storage	WP 9-24 Ln 31	\$369,971	\$1,793,479	\$34,288,678	\$6,180,632	\$42,632,760
4	RO Total	WP 9-3 Ln 31	\$28,203,843	\$298,239,756	\$468,635,468	\$637,112,032	\$1,432,191,098
Expense							
5	Local Transmission	WP 9-8 Ln 38	\$136,271,874	\$185,611,124	\$129,448,357	\$106,387,228	\$557,718,583
6	Backbone Transmission	WP 9-16 Ln 38	\$81,228,814	\$41,079,162	\$23,686,601	\$34,718,712	\$180,713,289
7	Storage	WP 9-24 Ln 38	\$2,453,619	\$4,379,639	\$1,704,095	\$2,847,945	\$11,385,297
8	RO Total	WP 9-3 Ln 38	\$219,954,307	\$231,069,925	\$154,839,053	\$143,953,885	\$749,817,170
Total RO Model Cost Input							
9	Local Transmission	(Ln 1+5)	\$160,546,423	\$406,719,741	\$501,407,216	\$692,497,463	\$1,761,170,842
10	Backbone Transmission	(Ln 2+6)	\$84,788,137	\$116,416,823	\$86,074,532	\$79,539,877	\$366,819,369
11	Storage	(Ln 3+7)	\$2,823,590	\$6,173,118	\$35,992,773	\$9,028,577	\$54,018,057
12	RO Total (Note 1)		\$248,158,150	\$529,309,681	\$623,474,521	\$781,065,917	\$2,182,008,268
13	Note (1) - RO model excludes 1/7 of the StanPac costs (adjustment shown below)						
<hr/>							
14	StanPac Cost Adjustment						Total
15	Capital Addition	WP 9-3 Ln 32					\$1,269,035
16	Expense	WP 9-3 Ln 39					\$706,131
17	Total StanPac Adjustment						\$1,975,166
18	Total Capital with 100% StanPac	WP 9-3 Ln 33					\$1,433,460,133
19	Total Expense with 100% StanPac	WP 9-3 Ln 40					\$750,523,301
20	RO Total With 100% StanPac	WP 9-3 Ln 44					\$2,183,983,434

Testimony Table 7 10



WP 9-2

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN

TOTAL PROGRAM in Dollars(\$)

Line No	CAPITAL	Capital Expenditures by Year for Bonus Depreciation					Total
		yearOp	100% BD	50% BD	No Bonus Depreciation		
			Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
1	Transmission	2011	23,138,351	54,479,760	72,575,520	77,051,766	227,245,396
2		2012		224,569,381	1,913,912	-	226,483,293
3		2013			298,360,535	853,835	299,214,370
4		2014				502,978,468	502,978,468
5	Total Transmission		23,138,351	279,049,140	372,849,967	580,884,070	1,255,921,527
6	Storage	2011	250,360	1,376,973	1,848,747	1,962,772	5,438,851
7		2012		1	-	-	1
8		2013			31,040,697	262,775	31,303,472
9		2014				2,680,208	2,680,208
10	Total Storage		250,360	1,376,974	32,889,444	4,905,755	39,422,533
11	Software Internal	2011	-	-	-	-	-
12		2012		7,817,038	-	-	7,817,038
13		2013			20,425,770	-	20,425,770
14		2014				20,986,068	20,986,068
15	Total Software-Internal		-	7,817,038	20,425,770	20,986,068	49,228,875
16	Software External	2011	-	-	-	-	-
17		2012		8,950,059	-	-	8,950,059
18		2013			26,450,669	-	26,450,669
19		2014				26,156,259	26,156,259
20	Total Software-External		-	8,950,059	26,450,669	26,156,259	61,556,987
21	Hardware	2011	4,815,132	-	-	-	4,815,132
22		2012		-	-	-	-
23		2013			9,451,954	-	9,451,954
24		2014				4,179,881	4,179,881
25	Total Hardware		4,815,132	-	9,451,954	4,179,881	18,446,967
26	STANPAC	2011	-	-	-	-	-
27		2012		1,046,545	945,550	-	1,992,094
28		2013			5,622,115	-	5,622,115
29		2014				-	-
30	STANPAC		-	1,046,545	6,567,665	-	7,614,209
31	Capital Total - PG&E		28,203,843	298,239,756	468,635,468	637,112,032	1,432,191,098
32	Chevron's StanPac Allocation		-	174,424.09	1,094,611	-	1,269,035
33	Capital with 100% StanPac		28,203,843	298,414,180	469,730,079	637,112,032	1,433,460,133

Line No	EXPENSE	Expense Data by Year					Total
		Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014		
34	Expense Local Transmission	212,667,227	219,707,100	144,220,289	132,483,824	709,078,440	
35	Exp STANPAC Adjusted	4,236,789	-	-	-	4,236,789	
36	Expense Storage	2,438,420	4,201,753	1,477,008	2,628,310	10,745,491	
37	IT Expense	611,871	7,161,072	9,141,756	8,841,751	25,756,450	
38	Expense Total - PG&E		219,954,307	231,069,925	154,839,053	143,953,885	749,817,170
39	Chevron's StanPac Allocation		706,132	-	-	-	706,132
40	Expense with 100% StanPac		220,660,439	231,069,925	154,839,053	143,953,885	750,523,301
41	STANPAC Capital Total		-	3,169,632	5,713,612	-	8,883,244
42	StanPac Expense Total		4,942,921	-	-	-	4,942,921
43	PG&E Allocation		85.71%	85.71%	85.71%	85.71%	
44	RO Total with 100% StanPac		248,864,281	529,484,105	624,569,131	781,065,917	2,183,983,434

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN

TOTAL PROGRAM in Dollars(\$)

Line No	Cost of Removal	Cost of Removal by Year for Bonus Depreciation				Total	
		100% BD	50% BD	No Bonus Depreciation			
	yearOp	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014		
1	Transmission	2011	498,781	1,174,392	1,564,473	1,660,965	4,898,611
2		2012		4,840,926	41,257	-	4,882,183
3		2013			6,431,603	18,406	6,450,009
4		2014				10,842,446	10,842,446
5	Total Transmission		498,781	6,015,317	8,037,333	12,521,816	27,073,248
6	Storage	2011	5,397	29,683	39,852	42,310	117,242
7		2012		0	-	-	0
8		2013			669,128	5,664	674,793
9		2014				57,776	57,776
10	Total Storage		5,397	29,683	708,981	105,751	849,811
11	Software Internal	2011					-
12		2012					-
13		2013					-
14		2014					-
15	Total Software-Internal		-	-	-	-	-
16	Software External	2011					-
17		2012					-
18		2013					-
19		2014					-
20	Total Software-External		-	-	-	-	-
21	Hardware	2011					-
22		2012					-
23		2013					-
24		2014					-
25	Total Hardware		-	-	-	-	-
26	STANPAC	2011					-
27		2012		22,560	20,383	-	42,943
28		2013			121,193	-	121,193
29		2014				-	-
30	Total STANPAC		-	22,560	141,576	-	164,136
31	Capital Grand Total		504,178	6,067,560	8,887,890	12,627,567	28,087,195
32	COR Rate						
32	Transmission	GTP36700	2.16%				
33	Storage	GUS35300	2.16%				

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LOCAL TRANSMISSION
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	139,216,728	197,970,789	180,048,909	233,406,811
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	135,776,397	179,812,273	122,045,599	99,227,406
6	IT	495,477	5,798,851	7,402,758	7,159,822
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	432,268	614,699	559,052	724,728
11	Franchise Requirements	1,354,398	1,925,998	1,751,642	2,270,744
12	Subtotal Expenses	<u>138,058,539</u>	<u>188,151,822</u>	<u>131,759,050</u>	<u>109,382,701</u>
	Taxes:				
13	Property	-	147,613	1,643,970	5,209,194
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(93,113)	(1,529,844)	(2,562,126)	(1,651,746)
17	Federal Income	(35,321)	(2,856,463)	243,213	14,568,052
18	Subtotal Taxes	<u>(128,435)</u>	<u>(4,238,695)</u>	<u>(674,943)</u>	<u>18,125,500</u>
19	Depreciation	603,649	4,826,399	16,528,293	34,689,966
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	<u>138,533,754</u>	<u>188,739,525</u>	<u>147,612,400</u>	<u>162,198,167</u>
22	Net for Return	682,975	9,231,264	32,436,508	71,208,644
23	Weighted Average Rate Base	7,769,906	105,020,066	369,016,022	810,109,717
24	Rate of Return: On Rate Base	8.79%	8.79%	8.79%	8.79%
25	On Equity	11.35%	11.35%	11.35%	11.35%
26	Expense Only RRQ	138,043,408	188,024,069	131,131,186	107,770,262
27	Capital Only RRQ	1,173,320	9,946,720	48,917,723	125,636,549

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LOCAL TRANSMISSION
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Taxable Income:					
1	Operating Revenue	139,216,728	197,970,789	180,048,909	233,406,811
2	Less: O&M Expenses	138,058,539	188,151,822	131,759,050	109,382,701
4	Taxes Other Than Income	-	147,613	1,643,970	5,209,194
	Decommissioning Deduction	-	-	-	-
5	Interest Charges	216,236	2,922,708	10,269,716	22,545,353
6	Fiscal/Calendar Adjustment	-	-	-	-
7	Operating Expense Adjustment	-	6,330,036	16,540,261	16,993,976
8	Capitalized Interest Adjustment	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-
11	Subtotal Deductions	<u>138,274,776</u>	<u>197,552,178</u>	<u>160,212,997</u>	<u>154,131,223</u>
12	Taxable Income before Depreciation	941,953	418,611	19,835,912	79,275,588
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	1,556,051	13,250,903	41,784,375	86,221,895
14	Removal Costs	439,221	4,473,639	7,034,862	11,738,600
15	Repair Allowance	-	-	-	-
16	State Taxable Income	<u>(1,053,320)</u>	<u>(17,305,932)</u>	<u>(28,983,325)</u>	<u>(18,684,906)</u>
17	CCFT	(93,113)	(1,529,844)	(2,562,126)	(1,651,746)
18	Deferred Taxes - Depreciation	-	-	-	-
19	Deferred Taxes - Interest	-	-	-	-
20	Deferred Taxes - Vacation	-	-	-	-
21	Deferred Taxes- Other	-	-	-	-
22	Total CCFT	<u>(93,113)</u>	<u>(1,529,844)</u>	<u>(2,562,126)</u>	<u>(1,651,746)</u>
Federal Income Tax					
23	Prior Year CCFT	-	(93,113)	(1,529,844)	(2,562,126)
24	Federal Depreciation	23,835,328	110,832,867	31,919,319	80,659,771
25	Removal Costs	439,221	4,473,639	7,034,862	11,738,600
26	Repair Allowance	-	-	-	-
27	Preferred Dividend Credit	-	-	-	-
28	Federal Taxable Income	<u>(23,332,597)</u>	<u>(114,794,782)</u>	<u>(17,588,425)</u>	<u>(10,560,657)</u>
29	Federal Income Tax	(8,166,409)	(40,178,174)	(6,155,949)	(3,696,230)
	MTD - Producer Tax Credit	-	-	-	-
30	Deferred Taxes - Depreciation	8,131,088	37,321,710	6,399,161	18,264,282
31	Deferred Taxes - Interest	-	-	-	-
32	Deferred Taxes - Vacation	-	-	-	-
33	Deferred Taxes - Other	-	-	-	-
34	Total Federal Income Tax	<u>(35,321)</u>	<u>(2,856,463)</u>	<u>243,213</u>	<u>14,568,052</u>

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LOCAL TRANSMISSION
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Weighted Cost of Capital					
1	Debt	2.78%	2.78%	2.78%	2.78%
2	Preferred Stock	0.11%	0.11%	0.11%	0.11%
3	Common Equity	5.90%	5.90%	5.90%	5.90%
4	Total %	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>
5	Debt	216,236	2,922,708	10,269,716	22,545,353
6	Preferred Stock	8,827	119,303	419,202	920,285
7	Common Equity	457,912	6,189,253	21,747,590	47,743,006
8	Total \$	<u>682,975</u>	<u>9,231,264</u>	<u>32,436,508</u>	<u>71,208,644</u>
Weighted Average Rate Base					
9	Plant	11,917,664	132,152,816	422,932,303	892,580,119
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14	Total Plant	<u>11,917,664</u>	<u>132,152,816</u>	<u>422,932,303</u>	<u>892,580,119</u>
Less:					
15	Accumulated Deferred Taxes	4,065,544	26,791,943	48,652,379	60,984,100
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	<u>4,065,544</u>	<u>26,791,943</u>	<u>48,652,379</u>	<u>60,984,100</u>
22	Accumulated Depreciation	82,214	340,807	5,263,902	21,486,301
23	Weighted Average Rate Base	<u>7,769,906</u>	<u>105,020,066</u>	<u>369,016,022</u>	<u>810,109,717</u>

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN

LOCAL TRANSMISSION in Dollars(\$)

Line No.	CAPITAL	Capital Expenditures by Year for Bonus Depreciation					Total
		yearOp	100% BD	50% BD	No Bonus Depreciation		
			Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
1	Transmission	2011	20,375,380	45,277,132	60,266,850	63,983,933	189,903,293
2		2012		161,207,378	1,374,512	-	162,581,890
3		2013			258,136,555	505,123	258,641,678
4		2014				480,061,781	480,061,781
5	Transmission	subtotal	20,375,380	206,484,509	319,777,917	544,550,836	1,091,188,642
6	Storage	2011	-	-	-	-	-
7		2012					
8		2013					
9		2014					
10	Storage	subtotal	-	-	-	-	-
11	Software Internal	2011	-	-	-	-	-
12		2012		6,330,036	-	-	6,330,036
13		2013			16,540,261	-	16,540,261
14		2014				16,993,976	16,993,976
15	Total Software Internal		-	6,330,036	16,540,261	16,993,976	39,864,272
16	Software External	2011	-	-	-	-	-
17		2012		7,247,527	-	-	7,247,527
18		2013			21,419,069	-	21,419,069
19		2014				21,180,663	21,180,663
20	Total Software External		-	7,247,527	21,419,069	21,180,663	49,847,259
21	Hardware	2011	3,899,170	-	-	-	3,899,170
22		2012					
23		2013			7,653,948	-	7,653,948
24		2014				3,384,760	3,384,760
25	Total Hardware		3,899,170	-	7,653,948	3,384,760	14,937,878
26	STANPAC	2011	-	-	-	-	-
27		2012		1,046,545	945,550	-	1,992,094
28		2013			5,622,115	-	5,622,115
29		2014				-	-
30	STANPAC	subtotal	-	1,046,545	6,567,665	-	7,614,209
31	Capital Total - PG&E		24,274,549	221,108,616	371,958,859	586,110,235	1,203,452,259
32	Chevron's StanPac Allocation		-	174,424	1,094,611	-	1,269,035
33	Capital with 100% StanPac		24,274,549	221,283,040	373,053,470	586,110,235	1,204,721,294

EXPENSE	Expense Data by Year					Total
	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014		
34 Expense Transmission	131,539,607	179,812,273	122,045,599	99,227,406	532,624,886	
35 Exp STANPAC Adjusted	4,236,789	-	-	-	4,236,789	
36 Expense Storage					-	
37 IT Expense	495,477	5,798,851	7,402,758	7,159,822	20,856,908	
38 Expense Total - PG&E	136,271,874	185,611,124	129,448,357	106,387,228	557,718,583	
39 Chevron's StanPac Allocation	706,132	-	-	-	706,132	
40 Expense with 100% StanPac	136,978,006	185,611,124	129,448,357	106,387,228	558,424,715	

41 StanPac Capital Total	-	3,169,632	5,713,612	-	8,883,244
42 StanPac Expense Total	4,942,921	-	-	-	4,942,921
43 PG&E Allocation	85.71%	85.71%	85.71%	85.71%	
44 RO Total with 100% StanPac	161,252,555	406,894,165	502,501,827	692,497,463	1,763,146,009

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN

LOCAL TRANSMISSION in Dollars(\$)

Line No.	Cost of Removal	Cost of Removal by Year for Bonus Depreciation					Total
		100% BD	50% BD	No Bonus Depreciation			
	yearOp	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014		
1	Transmission	2011	439,221	976,016	1,299,141	1,379,268	4,093,647
2		2012		3,475,064	29,630	-	3,504,693
3		2013			5,564,516	10,889	5,575,404
4		2014				10,348,443	10,348,443
5	Transmission	subtotal	439,221	4,451,079	6,893,287	11,738,600	23,522,187
6	Storage	2011	-	-	-	-	-
7		2012					
8		2013					
9		2014					
10	Storage	subtotal	-	-	-	-	-
11	Software Internal	2011					-
12		2012					-
13		2013					-
14		2014					-
15	Total Software-Internal		-	-	-	-	-
16	Software External	2011					-
17		2012					-
18		2013					-
19		2014					-
20	Total Software-External		-	-	-	-	-
21	Hardware	2011					-
22		2012					-
23		2013					-
24		2014					-
25	Total Hardware		-	-	-	-	-
26	STANPAC	2011					-
27		2012		22,560	20,383	-	42,943
28		2013			121,193	-	121,193
29		2014					-
30	STANPAC	subtotal	-	22,560	141,576	-	164,136
31	Capital Grand Total		439,221	4,473,639	7,034,862	11,738,600	23,686,323
32	COR Rate						
32	Transmission	GTP36700	2.16%				
33	Storage	GUS35300	2.16%				

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1	Revenue Requirements Estimation Model																																																																																																					
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LOCAL TRANSMISSION																																																																																																					
3	Model Inputs In Dollars (\$)																																																																																																					
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>																																																																																											
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6	Analysis Period				2011 Through	2030																																																																																																
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8	Sensitivity				0.01																																																																																																	
9	Jurisdiction				CPUC																																																																																																	
10	Plant Investment (Nominal)																																																																																																					
11	Gross Plant Additions				Input =====>																																																																																																	
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			3,899,170																																																																																																	
13		Comp Hardware - 2013 Ongoing (CMP39101)						7,653,948	3,384,760																																																																																													
14		External Software - 50% Bonus Depr 2012 (CMP30302)					7,247,527																																																																																															
15		External Software - 2013 Ongoing - (CMP30302)						21,419,069	21,180,663																																																																																													
16		Internal Software - (CMP30302)					-	6,330,036	16,540,261	16,993,976																																																																																												
17		Transmission - 100%-2011 Super Bonus Depreciation			19,936,158																																																																																																	
18		Transmission - 50%-2012 Bonus Depr					202,033,430																																																																																															
19		Transmission - 2013 Ongoing						312,884,630	532,812,237																																																																																													
20		StanPac - 50% - 2012 Bonus Depreciation						1,023,985																																																																																														
21		StanPac - 2013 Ongoing						6,426,089	-																																																																																													
22	Retirements																																																																																																					
23	Removal Costs																																																																																																					
24		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)																																																																																																				
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29		Transmission - 100%-2011 Super Bonus Depreciation			439,221																																																																																																	
30		Transmission - 50%-2012 Bonus Depr					4,451,079																																																																																															
31		Transmission - 2013 Ongoing						6,893,287	11,738,600																																																																																													
32		StanPac - 50% - 2012 Bonus Depreciation						22,560																																																																																														
33		StanPac - 2013 Ongoing						141,576	-																																																																																													
34	Salvage																																																																																																					
35	Expense Estimates (Nominal)				Input =====>																																																																																																	
36	Energy/Fuel Expenses				Input =====>																																																																																																	
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65		Wage-Related																																																																																																				
66		Medical																																																																																																				
67		Benefits																																																																																																				
68	Tax Deductible Decommissioning Expenditures																																																																																																					
69		Trust																																																																																																				
70		Depreciation Reserve																																																																																																				
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93	Book Capitalization							Sunk Investment (End of Base Year)																																																																																										
94	Depreciation - Factors			<u>Life</u>	<u>Net Salvage</u>	<u>Input Rate</u>		<u>Avg. Age</u>	<u>Initial Plant</u>	<u>Initial Reserve</u>																																																																																								
95	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%																																																																																												
96	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)				19.51%																																																																																												
97	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%																																																																																												
98	Software	External Software - 2013 Ongoing - (CMP30302)				19.81%																																																																																												
99		Internal Software - (CMP30302)				19.81%																																																																																												
100	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation				2.24%																																																																																												
101	Mains	Transmission - 50%-2012 Bonus Depr				2.24%																																																																																												
102		Transmission - 2013 Ongoing				2.24%																																																																																												
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104	Mains	StanPac - 2013 Ongoing				2.24%																																																																																												
105	Depreciation - Amounts			Input ==>>																																																																																														
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115	StanPac - 2013 Ongoing																																																																																																	
116	Decommissioning Accrual (Taxable)			Input ==>>																																																																																														
117	Trust			Taxable																																																																																														
118	Trust			Qualified																																																																																														
119	Depreciation Reserve			-																																																																																														
120	Rate Base Adjustments			Input ==>>																																																																																														
121	Working Capital - Fuel																																																																																																	
122	Working Capital - Materials & Supplies																																																																																																	
123	Working Cash																																																																																																	
124	Customer Advances																																																																																																	
125	Deferred Vacation Pay																																																																																																	
126	Deferred Capitalized Interest																																																																																																	
127	Deferred CIAC Tax																																																																																																	
128	Taxes			Rate	Input ==>>																																																																																													
129	Property Tax			1.25%																																																																																														
130	Business and Other Taxes																																																																																																	
131	Payroll (Percent of Labor)																																																																																																	
132																																																																																																		
133	State Income Tax Rate			8.84%								State Deferred Tax Rate	8.84%																																																																																					
134	Federal Income Tax Rate			35.00%								Federal Deferred Tax Rate	35.00%																																																																																					
135	MTD - Producer Tax Credit			0.00%																																																																																														
136				Input ==>>																																																																																														
137	CCFT Deduction (\$000)			Prior																																																																																														
138	Composite Federal & State			40.75%																																																																																														
139					<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">Life</th> <th style="width: 10%;">Method</th> <th style="width: 5%;">Factor</th> <th style="width: 10%;">Basis Adj.</th> <th style="width: 10%;">Accumulated Deferred Tax</th> <th style="width: 10%;">Straight Line Basis</th> <th style="width: 10%;">Normalization</th> </tr> </thead> <tbody> <tr> <td>CMP39101</td> <td>Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)</td> <td>5</td> <td>MACRS</td> <td>2.0</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>Hardware</td> <td>Comp Hardware - 2013 Ongoing (CMP39101)</td> <td>5</td> <td>MACRS</td> <td>2.0</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>CMP30302</td> <td>External Software - 50% Bonus Depr 2012 (CMP30302)</td> <td>3</td> <td>SL 3</td> <td>1.0</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>Software</td> <td>External Software - 2013 Ongoing - (CMP30302)</td> <td>3</td> <td>SL 3</td> <td>1.0</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td></td> <td>Internal Software - (CMP30302)</td> <td>3</td> <td>SL 3</td> <td>1.0</td> <td>-</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>GTP36700</td> <td>Transmission - 100%-2011 Super Bonus Depreciation</td> <td>15</td> <td>MACRS</td> <td>1.5</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>Mains</td> <td>Transmission - 50%-2012 Bonus Depr</td> <td>15</td> <td>MACRS</td> <td>1.5</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td></td> <td>Transmission - 2013 Ongoing</td> <td>15</td> <td>MACRS</td> <td>1.5</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>GTP36700</td> <td>StanPac - 50% - 2012 Bonus Depreciation</td> <td>15</td> <td>MACRS</td> <td>1.5</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> <tr> <td>Mains</td> <td>StanPac - 2013 Ongoing</td> <td>15</td> <td>MACRS</td> <td>1.5</td> <td>1.00000</td> <td>1</td> <td>Normalized</td> </tr> </tbody> </table>							Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)	5	MACRS	2.0	1.00000	1	Normalized	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)	5	MACRS	2.0	1.00000	1	Normalized	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)	3	SL 3	1.0	1.00000	1	Normalized	Software	External Software - 2013 Ongoing - (CMP30302)	3	SL 3	1.0	1.00000	1	Normalized		Internal Software - (CMP30302)	3	SL 3	1.0	-	1	Normalized	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation	15	MACRS	1.5	1.00000	1	Normalized	Mains	Transmission - 50%-2012 Bonus Depr	15	MACRS	1.5	1.00000	1	Normalized		Transmission - 2013 Ongoing	15	MACRS	1.5	1.00000	1	Normalized	GTP36700	StanPac - 50% - 2012 Bonus Depreciation	15	MACRS	1.5	1.00000	1	Normalized	Mains	StanPac - 2013 Ongoing	15	MACRS	1.5	1.00000	1	Normalized
Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax								Straight Line Basis	Normalization																																																																																					
CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)	5	MACRS	2.0								1.00000	1	Normalized																																																																																				
Hardware	Comp Hardware - 2013 Ongoing (CMP39101)	5	MACRS	2.0								1.00000	1	Normalized																																																																																				
CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)	3	SL 3	1.0								1.00000	1	Normalized																																																																																				
Software	External Software - 2013 Ongoing - (CMP30302)	3	SL 3	1.0								1.00000	1	Normalized																																																																																				
	Internal Software - (CMP30302)	3	SL 3	1.0								-	1	Normalized																																																																																				
GTP36700	Transmission - 100%-2011 Super Bonus Depreciation	15	MACRS	1.5								1.00000	1	Normalized																																																																																				
Mains	Transmission - 50%-2012 Bonus Depr	15	MACRS	1.5								1.00000	1	Normalized																																																																																				
	Transmission - 2013 Ongoing	15	MACRS	1.5								1.00000	1	Normalized																																																																																				
GTP36700	StanPac - 50% - 2012 Bonus Depreciation	15	MACRS	1.5								1.00000	1	Normalized																																																																																				
Mains	StanPac - 2013 Ongoing	15	MACRS	1.5								1.00000	1	Normalized																																																																																				
140	Federal Tax Depreciation - Factors																																																																																																	
141	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)		5	MACRS	2.0	1.00000			1	Normalized																																																																																							
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143	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)		3	SL 3	1.0	1.00000			1	Normalized																																																																																							
144	Software	External Software - 2013 Ongoing - (CMP30302)		3	SL 3	1.0	1.00000			1	Normalized																																																																																							
145		Internal Software - (CMP30302)		3	SL 3	1.0	-			1	Normalized																																																																																							
146	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation		15	MACRS	1.5	1.00000			1	Normalized																																																																																							
147	Mains	Transmission - 50%-2012 Bonus Depr		15	MACRS	1.5	1.00000			1	Normalized																																																																																							
148		Transmission - 2013 Ongoing		15	MACRS	1.5	1.00000			1	Normalized																																																																																							
149	GTP36700	StanPac - 50% - 2012 Bonus Depreciation		15	MACRS	1.5	1.00000			1	Normalized																																																																																							
150	Mains	StanPac - 2013 Ongoing		15	MACRS	1.5	1.00000			1	Normalized																																																																																							
151	Federal Tax Depreciation - Amounts			Incentive %	Input ==>>																																																																																													
152	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)		100%																																																																																														
153	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)		0%																																																																																														
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155	Software	External Software - 2013 Ongoing - (CMP30302)		0%																																																																																														
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158	Mains	Transmission - 50%-2012 Bonus Depr		50%																																																																																														
159		Transmission - 2013 Ongoing		0%																																																																																														
160	GTP36700	StanPac - 50% - 2012 Bonus Depreciation		50%																																																																																														
161	Mains	StanPac - 2013 Ongoing		0%																																																																																														
162																																																																																																		

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A	B	C	D	E	F	G	H	I	J	K	
1	Revenue Requirements Estimation Model										
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LOCAL TRANSMISSION										
3	Model Inputs In Dollars (\$)										
163											
164											
165	State Tax Depreciation - Factors			Life	Method	Factor	Basis Adj.	Accumulated	Deferred Tax		Normalization
166	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)	6	ADR_SYD	2.0	1.00000	-	-		Flow-through	
167	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)	6	ADR_SYD	2.0	1.00000	-	-		Flow-through	
168	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)	3	SL 3	1.0	1.00000	-	-		Flow-through	
169	Software	External Software - 2013 Ongoing - (CMP30302)	3	SL 3	1.0	1.00000	-	-		Flow-through	
170		Internal Software - (CMP30302)	3	SL 3	1.0	-	-	-		Flow-through	
171	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation	22	ADR_SYD	2.0	1.00000	-	-		Flow-through	
172	Mains	Transmission - 50%-2012 Bonus Depr	22	ADR_SYD	2.0	1.00000	-	-		Flow-through	
173		Transmission - 2013 Ongoing	22	ADR_SYD	2.0	1.00000	-	-		Flow-through	
174	GTP36700	StanPac - 50% - 2012 Bonus Depreciation	22	ADR_SYD	2.0	1.00000	-	-		Flow-through	
175	Mains	StanPac - 2013 Ongoing	22	ADR_SYD	2.0	1.00000	-	-		Flow-through	
176	State Tax Depreciation - Amounts			Input =====>							
187	Straight-Line Tax Depreciation - Amounts			Input =====>							
198				Input =====>							
199	Software Expense Adjustment			-	(6,330,036)	(16,540,261)	(16,993,976)	-	-		
200	Deferred Investment Tax Credit										
201	Removal Costs			439,221	4,473,639	7,034,862	11,738,600	-	-		
202	Repair Allowance										
203	Federal										
204	State										
205											
206	Factors			Rate							
207	Pension & Benefit			0.000%	Input =====>						
208	Uncollectibles (Avg. Rate)			Gas	0.311%	0.311%	0.311%	0.311%	0.311%	0.311%	
209	Franchise			Gas	0.976%	0.976%	0.976%	0.976%	0.976%	0.976%	
210	Revenue										
211											
212	Capital Structure (%)			Input =====>							
213	Debt			46.00%	46.00%	46.00%	46.00%	46.00%	46.00%	46.00%	
214	Equity			52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	
215	Preferred			2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
216	Total			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
217											
218	Cost of Capital (%)			Input =====>							
219	Debt			6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	
220	Equity			11.35%	11.35%	11.35%	11.35%	11.35%	11.35%	11.35%	
221	Preferred			5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	
222	Weighted Avg.			8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	82,478,142	44,827,372	36,978,054	58,408,171
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	81,127,620	39,894,827	22,174,690	33,256,418
6	IT	101,194	1,184,335	1,511,911	1,462,295
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	256,095	139,189	114,817	181,357
11	Franchise Requirements	802,405	436,112	359,748	568,235
12	Subtotal Expenses	82,287,314	41,654,463	24,161,166	35,468,305
	Taxes:				
13	Property	-	21,523	504,836	1,331,624
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(13,777)	(402,115)	(455,326)	(167,818)
17	Federal Income	(2,870)	(617,043)	828,231	3,021,210
18	Subtotal Taxes	(16,647)	(997,634)	877,741	4,185,016
19	Depreciation	107,962	1,285,798	3,857,657	6,597,497
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	82,378,629	41,942,626	28,896,564	46,250,818
22	Net for Return	99,513	2,884,746	8,081,490	12,157,353
23	Weighted Average Rate Base	1,132,115	32,818,501	91,939,588	138,308,910
24	Rate of Return: On Rate Base	8.79%	8.79%	8.79%	8.79%
25	On Equity	11.35%	11.35%	11.35%	11.35%
26	Expense Only RRQ	82,284,789	41,613,191	23,994,526	35,170,055
27	Capital Only RRQ	193,353	3,214,181	12,983,528	23,238,116

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Taxable Income:					
1	Operating Revenue	82,478,142	44,827,372	36,978,054	58,408,171
2	Less: O&M Expenses	82,287,314	41,654,463	24,161,166	35,468,305
4	Taxes Other Than Income	-	21,523	504,836	1,331,624
	Decommissioning Deduction	-	-	-	-
5	Interest Charges	31,507	913,339	2,558,679	3,849,137
6	Fiscal/Calendar Adjustment				
7	Operating Expense Adjustment	-	1,292,822	3,378,119	3,470,784
8	Capitalized Interest Adjustment				
9	Capitalized Inventory Adjustment				
10	Vacation Accrual Reduction				
11	Subtotal Deductions	82,318,820	43,882,147	30,602,800	44,119,850
12	Taxable Income before Depreciation	159,321	945,225	6,375,254	14,288,321
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	255,608	3,929,794	10,381,957	15,403,493
14	Removal Costs	59,560	1,564,238	1,144,047	783,217
15	Repair Allowance	-	-	-	-
16	State Taxable Income	(155,846)	(4,548,807)	(5,150,750)	(1,898,389)
17	CCFT	(13,777)	(402,115)	(455,326)	(167,818)
18	Deferred Taxes - Depreciation	-	-	-	-
19	Deferred Taxes - Interest				
20	Deferred Taxes - Vacation				
21	Deferred Taxes- Other				
22	Total CCFT	(13,777)	(402,115)	(455,326)	(167,818)
Federal Income Tax					
23	Prior Year CCFT	-	(13,777)	(402,115)	(455,326)
24	Federal Depreciation	3,499,763	38,138,661	7,257,354	12,810,274
25	Removal Costs	59,560	1,564,238	1,144,047	783,217
26	Repair Allowance	-	-	-	-
27	Preferred Dividend Credit				
28	Federal Taxable Income	(3,400,001)	(38,743,896)	(1,624,032)	1,150,157
29	Federal Income Tax	(1,190,000)	(13,560,364)	(568,411)	402,555
	MTD - Producer Tax Credit	-	-	-	-
30	Deferred Taxes - Depreciation	1,187,130	12,943,321	1,396,643	2,618,655
31	Deferred Taxes - Interest				
32	Deferred Taxes - Vacation				
33	Deferred Taxes - Other				
34	Total Federal Income Tax	(2,870)	(617,043)	828,231	3,021,210

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Weighted Cost of Capital					
1	Debt	2.78%	2.78%	2.78%	2.78%
2	Preferred Stock	0.11%	0.11%	0.11%	0.11%
3	Common Equity	5.90%	5.90%	5.90%	5.90%
4	Total %	8.79%	8.79%	8.79%	8.79%
5	Debt	31,507	913,339	2,558,679	3,849,137
6	Preferred Stock	1,286	37,282	104,443	157,119
7	Common Equity	66,720	1,934,126	5,418,368	8,151,097
8	Total \$	99,513	2,884,746	8,081,490	12,157,353
Weighted Average Rate Base					
9	Plant	1,749,881	40,386,474	107,895,127	160,536,044
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	-	-	-	-
14	Total Plant	1,749,881	40,386,474	107,895,127	160,536,044
Less:					
15	Accumulated Deferred Taxes	593,565	7,658,791	14,828,772	16,836,421
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	593,565	7,658,791	14,828,772	16,836,421
22	Accumulated Depreciation	24,201	(90,818)	1,126,767	5,390,713
23	Weighted Average Rate Base	1,132,115	32,818,501	91,939,588	138,308,910

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN
BACKBONE TRANSMISSION in Dollars(\$)

Line No.	CAPITAL	Capital Expenditures by Year for Bonus Depreciation					Total
		yearOp	100% BD	50% BD	No Bonus Depreciation		
			Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
1	Transmission	2011	2,762,971	9,202,628	12,308,670	13,067,833	37,342,103
2		2012		63,362,003	539,400	-	63,901,403
3		2013			40,223,980	348,712	40,572,692
4		2014				22,916,688	22,916,688
5	Transmission	subtotal	2,762,971	72,564,631	53,072,050	36,333,233	164,732,886
6	Storage	2011	-	-	-	-	-
7		2012	-	-	-	-	-
8		2013	-	-	-	-	-
9		2014	-	-	-	-	-
10	Storage	subtotal	-	-	-	-	-
11	Software Internal	2011	-	-	-	-	-
12		2012		1,292,822	-	-	1,292,822
13		2013			3,378,119	-	3,378,119
14		2014				3,470,784	3,470,784
15	Total Software Internal		-	1,292,822	3,378,119	3,470,784	8,141,726
16	Software External	2011	-	-	-	-	-
17		2012		1,480,207	-	-	1,480,207
18		2013			4,374,548	-	4,374,548
19		2014				4,325,857	4,325,857
20	Total Software External		-	1,480,207	4,374,548	4,325,857	10,180,613
21	Hardware	2011	796,351	-	-	-	796,351
22		2012		-	-	-	-
23		2013			1,563,213	-	1,563,213
24		2014				691,290	691,290
25	Total Hardware		796,351	-	1,563,213	691,290	3,050,855
26	STANPAC	2011	-	-	-	-	-
27		2012	-	-	-	-	-
28		2013	-	-	-	-	-
29		2014	-	-	-	-	-
30	STANPAC	subtotal	-	-	-	-	-
	Capital Total - PG&E		3,559,323	75,337,660	62,387,931	44,821,165	186,106,080
	Chevron's StanPac Allocation		-	-	-	-	-
	Capital with 100% StanPac		3,559,323	75,337,660	62,387,931	44,821,165	186,106,080

Line No.	EXPENSE	Expense Data by Year				Total
		Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
34	Expense Transmission	81,127,620	39,894,827	22,174,690	33,256,418	176,453,554
35	Exp STANPAC Adjusted	-	-	-	-	-
36	Expense Storage	-	-	-	-	-
37	IT Expense	101,194	1,184,335	1,511,911	1,462,295	4,259,735
38	Expense Total - PG&E	81,228,814	41,079,162	23,686,601	34,718,712	180,713,289
39	Chevron's StanPac Allocation	-	-	-	-	-
40	Expense with 100% StanPac	81,228,814	41,079,162	23,686,601	34,718,712	180,713,289

41	StanPac Capital Total	-	-	-	-	-
42	StanPac Expense Total	-	-	-	-	-
43	PG&E Allocation	85.71%	85.71%	85.71%	85.71%	

44	RO Total with 100% StanPac	84,788,137	116,416,823	86,074,532	79,539,877	366,819,369
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UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN
BACKBONE TRANSMISSION in Dollars(\$)

Line No.	Cost of Removal	Cost of Removal by Year for Bonus Depreciation					Total
		100% BD	50% BD	No Bonus Depreciation			
	yearOp	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014		
1	Transmission	2011	59,560	198,376	265,332	281,696	804,964
2		2012		1,365,862	11,628	-	1,377,489
3		2013			867,087	7,517	874,604
4		2014				494,003	494,003
5	Transmission	subtotal	59,560	1,564,238	1,144,047	783,217	3,551,061
6	Storage	2011	-	-	-	-	-
7		2012		-	-	-	-
8		2013			-	-	-
9		2014				-	-
10	Storage	subtotal	-	-	-	-	-
11	Software Internal	2011					-
12		2012					-
13		2013					-
14		2014					-
15	Total Software-Internal		-	-	-	-	-
16	Software External	2011					-
17		2012					-
18		2013					-
19		2014					-
20	Total Software-External		-	-	-	-	-
21	Hardware	2011					-
22		2012					-
23		2013					-
24		2014					-
25	Total Hardware		-	-	-	-	-
26	STANPAC	2011					-
27		2012					-
28		2013					-
29		2014					-
30	STANPAC	subtotal	-	-	-	-	-
31	Capital Grand Total		59,560	1,564,238	1,144,047	783,217	3,551,061
32	Transmission	GTP36700	2.16%				
33	Storage	GUS35300	2.16%				

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1	Revenue Requirements Estimation Model										
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION										
3	Model Inputs In Dollars (\$)										
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
5											
6	Analysis Period				2011 Through	2030					
7	Analysis Life				20 Years						
8	Sensitivity				0.01						
9	Jurisdiction				CPUC						
10	Plant Investment (Nominal)										
11	Gross Plant Additions				Input =====>						
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			796,351						
13		Comp Hardware - 2013 Ongoing (CMP39101)						1,563,213	691,290		
14		External Software - 50% Bonus Depr 2012 (CMP30302)					1,480,207				
15		External Software - 2013 Ongoing - (CMP30302)						4,374,548	4,325,857		
16		Internal Software - (CMP30302)								3,470,784	
17		Transmission - 100%-2011 Super Bonus Depreciation			2,703,411		1,292,822	3,378,119			
18		Transmission - 50%-2012 Bonus Depr					71,000,393				
19		Transmission - 2013 Ongoing						51,928,004	35,550,016		
20		StanPac - 50% - 2012 Bonus Depreciation									
21		StanPac - 2013 Ongoing									
22	Retirements										
23	Removal Costs										
24		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)									
25		Comp Hardware - 2013 Ongoing (CMP39101)									
26		External Software - 50% Bonus Depr 2012 (CMP30302)									
27		External Software - 2013 Ongoing - (CMP30302)									
28		Internal Software - (CMP30302)									
29		Transmission - 100%-2011 Super Bonus Depreciation			59,560						
30		Transmission - 50%-2012 Bonus Depr					1,564,238				
31		Transmission - 2013 Ongoing						1,144,047	783,217		
32		StanPac - 50% - 2012 Bonus Depreciation									
33		StanPac - 2013 Ongoing									
34	Salvage										
35	Input =====>										
36	Input =====>										
37	Energy/Fuel Expenses										
38	Production										
39		Labor									
40		Materials & Services									
41		Other									
42	Storage										
43		Labor									
44		Materials & Services									
45		Other									
46	Transmission										
47		Labor									
48		Materials & Services									
49		Other			81,127,620	39,894,827	22,174,690	33,256,418			
50	IT										
51		Labor									
52		Materials & Services									
53		Other			101,194	1,184,335	1,511,911	1,462,295			
54	Customer Accounts										
55		Labor									
56		Materials & Services									
57		Other									
58	Customer Services										
59		Labor									
60		Materials & Services									
61		Other									
62	Administrative and General										
63		Labor									
64		Materials & Services									
65		Other									
66		Wage-Related									
67		Medical									
68		Benefits									
69	Tax Deductible Decommissioning Expenditures										
70	Input =====>										
71	Trust										
72	Depreciation Reserve										
73											
74											
75											
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77											
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1	Revenue Requirements Estimation Model										
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION										
3	Model Inputs In Dollars (\$)										
93	Book Capitalization										
94	Depreciation - Factors			<u>Life</u>	<u>Net Salvage</u>	<u>Input Rate</u>	<u>Sunk Investment (End of Base Year)</u>				
95	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	<u>Avg. Age</u>	<u>Initial Plant</u>	<u>Initial Reserve</u>		
96	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)				19.51%					
97	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%					
98	Software	External Software - 2013 Ongoing - (CMP30302)				19.81%					
99		Internal Software - (CMP30302)				19.81%					
100	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation				2.24%					
101	Mains	Transmission - 50%-2012 Bonus Depr				2.24%					
102		Transmission - 2013 Ongoing				2.24%					
103	GTP36700	StanPac - 50% - 2012 Bonus Depreciation				2.24%					
104	Mains	StanPac - 2013 Ongoing				2.24%					
105	Depreciation - Amounts			Input =====>							
106	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)										
107	Comp Hardware - 2013 Ongoing (CMP39101)										
108	External Software - 50% Bonus Depr 2012 (CMP30302)										
109	External Software - 2013 Ongoing - (CMP30302)										
110	Internal Software - (CMP30302)										
111	Transmission - 100%-2011 Super Bonus Depreciation										
112	Transmission - 50%-2012 Bonus Depr										
113	Transmission - 2013 Ongoing										
114	StanPac - 50% - 2012 Bonus Depreciation										
115	StanPac - 2013 Ongoing										
116	Decommissioning Accrual (Taxable)			Input =====>							
117	Trust			Taxable Qualified -							
118	Trust										
119	Depreciation Reserve										
120	Rate Base Adjustments			Input =====>							
121	Working Capital - Fuel										
122	Working Capital - Materials & Supplies										
123	Working Cash										
124	Customer Advances										
125	Deferred Vacation Pay										
126	Deferred Capitalized Interest										
127	Deferred CIAC Tax										
128	Taxes			Rate	Input =====>						
129	Property Tax			1.25%							
130	Business and Other Taxes										
131	Payroll (Percent of Labor)										
132											
133	State Income Tax Rate			8.84%	State Deferred Tax Rate	8.84%					
134	Federal Income Tax Rate			35.00%	Federal Deferred Tax Rate	35.00%					
135	MTD - Producer Tax Credit			0.00%							
136				Input =====>							
137	CCFT Deduction (\$000)			Prior							
138	Composite Federal & State			40.75%							
139											
140											
141	Federal Tax Depreciation - Factors			<u>Life</u>	<u>Method</u>	<u>Factor</u>	<u>Basis Adj.</u>	<u>Accumulated Deferred Tax</u>	<u>Straight Line Basis</u>	<u>Normalization</u>	
142	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)	5	MACRS	2.0	1.00000			1	Normalized	
143	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)	5	MACRS	2.0	1.00000			1	Normalized	
144	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)	3	SL 3	1.0	1.00000			1	Normalized	
145	Software	External Software - 2013 Ongoing - (CMP30302)	3	SL 3	1.0	1.00000			1	Normalized	
146		Internal Software - (CMP30302)	3	SL 3	1.0	-			1	Normalized	
147	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation	15	MACRS	1.5	1.00000			1	Normalized	
148	Mains	Transmission - 50%-2012 Bonus Depr	15	MACRS	1.5	1.00000			1	Normalized	
149		Transmission - 2013 Ongoing	15	MACRS	1.5	1.00000			1	Normalized	
150	GTP36700	StanPac - 50% - 2012 Bonus Depreciation	15	MACRS	1.5	1.00000			1	Normalized	
151	Mains	StanPac - 2013 Ongoing	15	MACRS	1.5	1.00000			1	Normalized	
152	Federal Tax Depreciation - Amounts			<u>Incentive %</u>	Input =====>						
153	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)	100%								
154	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)	0%								
155	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)	50%								
156	Software	External Software - 2013 Ongoing - (CMP30302)	0%								
157		Internal Software - (CMP30302)	0%								
158	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation	100%								
159	Mains	Transmission - 50%-2012 Bonus Depr	50%								
160		Transmission - 2013 Ongoing	0%								
161	GTP36700	StanPac - 50% - 2012 Bonus Depreciation	50%								
162	Mains	StanPac - 2013 Ongoing	0%								

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1	Revenue Requirements Estimation Model											
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION											
3	Model Inputs In Dollars (\$)											
163												
164												
165	State Tax Depreciation - Factors				Life	Method	Factor	Basis Adj.	Accumulated	Normalization		
166	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)		6	ADR_SYD	2.0	1.00000	-	Flow-through			
167	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)		6	ADR_SYD	2.0	1.00000	-	Flow-through			
168	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)		3	SL 3	1.0	1.00000	-	Flow-through			
169	Software	External Software - 2013 Ongoing - (CMP30302)		3	SL 3	1.0	1.00000	-	Flow-through			
170		Internal Software - (CMP30302)		3	SL 3	1.0	-	-	Flow-through			
171	GTP36700	Transmission - 100%-2011 Super Bonus Depreciation		22	ADR_SYD	2.0	1.00000	-	Flow-through			
172	Mains	Transmission - 50%-2012 Bonus Depr		22	ADR_SYD	2.0	1.00000	-	Flow-through			
173		Transmission - 2013 Ongoing		22	ADR_SYD	2.0	1.00000	-	Flow-through			
174	GTP36700	StanPac - 50% - 2012 Bonus Depreciation		22	ADR_SYD	2.0	1.00000	-	Flow-through			
175	Mains	StanPac - 2013 Ongoing		22	ADR_SYD	2.0	1.00000	-	Flow-through			
176	State Tax Depreciation - Amounts				Input =====>							
187	Straight-Line Tax Depreciation - Amounts				Input =====>							
198					Input =====>							
199	Software Expense Adjustment											
200	Deferred Investment Tax Credit											
201	Removal Costs											
202	Repair Allowance											
203	Federal											
204	State											
205												
206	Factors				Rate							
207	Pension & Benefit				0.000%	Input =====>						
208	Uncollectibles (Avg. Rate)				Gas	0.311%	0.311%	0.311%	0.311%	0.311%	0.311%	
209	Franchise				Gas	0.976%	0.976%	0.976%	0.976%	0.976%	0.976%	
210	Revenue											
211												
212	Capital Structure (%)				Input =====>							
213	Debt				46.00%	46.00%	46.00%	46.00%	46.00%	46.00%	46.00%	
214	Equity				52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	
215	Preferred				2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
216	Total				100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
217												
218	Cost of Capital (%)				Input =====>							
219	Debt				6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	
220	Equity				11.35%	11.35%	11.35%	11.35%	11.35%	11.35%	11.35%	
221	Preferred				5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	
222	Weighted Avg.				8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	2,509,252	4,481,490	3,827,922	8,868,568
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	2,438,420	4,201,753	1,477,008	2,628,310
5	Transmission	-	-	-	-
6	IT	15,199	177,886	227,087	219,635
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	7,791	13,915	11,886	27,537
11	Franchise Requirements	24,412	43,599	37,241	86,280
12	Subtotal Expenses	2,485,822	4,437,153	1,753,221	2,961,761
	Taxes:				
13	Property	-	2,216	15,080	235,439
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(1,439)	(31,913)	(133,571)	33,556
17	Federal Income	86	(95,808)	(71,355)	1,045,103
18	Subtotal Taxes	(1,353)	(125,504)	(189,846)	1,314,097
19	Depreciation	14,546	86,178	659,626	1,358,509
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	2,499,015	4,397,827	2,223,002	5,634,367
22	Net for Return	10,237	83,663	1,604,920	3,234,200
23	Weighted Average Rate Base	116,457	951,803	18,258,479	36,794,085
24	Rate of Return: On Rate Base	8.79%	8.79%	8.79%	8.79%
25	On Equity	11.35%	11.35%	11.35%	11.35%
26	Expense Only RRQ	2,485,516	4,436,574	1,726,248	2,884,968
27	Capital Only RRQ	23,736	44,916	2,101,674	5,983,599

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Taxable Income:					
1	Operating Revenue	2,509,252	4,481,490	3,827,922	8,868,568
2	Less: O&M Expenses	2,485,822	4,437,153	1,753,221	2,961,761
4	Taxes Other Than Income	-	2,216	15,080	235,439
	Decommissioning Deduction	-	-	-	-
5	Interest Charges	3,241	26,489	508,133	1,023,979
6	Fiscal/Calendar Adjustment				
7	Operating Expense Adjustmen	-	194,180	507,389	521,307
8	Capitalized Interest Adjustment				
9	Capitalized Inventory Adjustment				
10	Vacation Accrual Reduction				
11	Subtotal Deductions	2,489,063	4,660,038	2,783,824	4,742,487
12	Taxable Income before Depreciati c	20,189	(178,548)	1,044,098	4,126,081
California Corporation Franchise Tax (CCFT)					
13	State Depreciation	31,070	152,777	1,846,096	3,640,742
14	Removal Costs	5,397	29,683	708,981	105,751
15	Repair Allowance	-	-	-	-
16	State Taxable Income	(16,278)	(361,008)	(1,510,979)	379,587
17	CCFT	(1,439)	(31,913)	(133,571)	33,556
18	Deferred Taxes - Depreciation	-	-	-	-
19	Deferred Taxes - Interest				
20	Deferred Taxes - Vacation				
21	Deferred Taxes- Other				
22	Total CCFT	(1,439)	(31,913)	(133,571)	33,556
Federal Income Tax					
23	Prior Year CCFT	-	(1,439)	(31,913)	(133,571)
24	Federal Depreciation	364,574	837,017	1,866,541	3,815,002
25	Removal Costs	5,397	29,683	708,981	105,751
26	Repair Allowance	-	-	-	-
27	Preferred Dividend Credit				
28	Federal Taxable Income	(349,782)	(1,043,809)	(1,499,510)	338,899
29	Federal Income Tax	(122,424)	(365,333)	(524,829)	118,614
	MTD - Producer Tax Credit	-	-	-	-
30	Deferred Taxes - Depreciation	122,510	269,525	453,474	926,488
31	Deferred Taxes - Interest				
32	Deferred Taxes - Vacation				
33	Deferred Taxes - Other				
34	Total Federal Income Tax	86	(95,808)	(71,355)	1,045,103

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Weighted Cost of Capital					
1	Debt	2.78%	2.78%	2.78%	2.78%
2	Preferred Stock	0.11%	0.11%	0.11%	0.11%
3	Common Equity	5.90%	5.90%	5.90%	5.90%
4	Total %	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>
5	Debt	3,241	26,489	508,133	1,023,979
6	Preferred Stock	132	1,081	20,742	41,798
7	Common Equity	6,863	56,094	1,076,045	2,168,423
8	Total \$	<u>10,237</u>	<u>83,663</u>	<u>1,604,920</u>	<u>3,234,200</u>
Weighted Average Rate Base					
9	Plant	182,287	1,246,472	18,918,219	38,745,508
Working Capital					
10	Fuel	-	-	-	-
11	Materials and Supplies	-	-	-	-
12	Working Cash	-	-	-	-
13	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14	Total Plant	<u>182,287</u>	<u>1,246,472</u>	<u>18,918,219</u>	<u>38,745,508</u>
Less:					
15	Accumulated Deferred Taxes	61,255	257,272	618,772	1,308,753
16	Deferred Investment Tax Credit	-	-	-	-
17	Customer Advances	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-
20	Capitalized Interest	-	-	-	-
21	Subtotal	<u>61,255</u>	<u>257,272</u>	<u>618,772</u>	<u>1,308,753</u>
22	Accumulated Depreciation	4,575	37,397	40,968	642,670
23	Weighted Average Rate Base	<u>116,457</u>	<u>951,803</u>	<u>18,258,479</u>	<u>36,794,085</u>

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UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN

STORAGE in Dollars(\$)

Line No.	CAPITAL	Capital Expenditures by Year for Bonus Depreciation					Total
		yearOp	100% BD	50% BD	No Bonus Depreciation		
			Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
1	Transmission	2011	-	-	-	-	-
2		2012	-	-	-	-	-
3		2013	-	-	-	-	-
4		2014	-	-	-	-	-
5	Transmission	subtotal	-	-	-	-	-
6	Storage	2011	250,360	1,376,973	1,848,747	1,962,772	5,438,851
7		2012	-	1	-	-	1
8		2013	-	-	31,040,697	262,775	31,303,472
9		2014	-	-	-	2,680,208	2,680,208
10	Storage	subtotal	250,360	1,376,974	32,889,444	4,905,755	39,422,533
11	Software Internal	2011	-	-	-	-	-
12		2012	-	194,180	-	-	194,180
13		2013	-	-	507,389	-	507,389
14		2014	-	-	-	521,307	521,307
15	Total Software Internal		-	194,180	507,389	521,307	1,222,877
16	Software External	2011	-	-	-	-	-
17		2012	-	222,325	-	-	222,325
18		2013	-	-	657,052	-	657,052
19		2014	-	-	-	649,738	649,738
20	Total Software External		-	222,325	657,052	649,738	1,529,115
21	Hardware	2011	119,611	-	-	-	119,611
22		2012	-	-	-	-	-
23		2013	-	-	234,793	-	234,793
24		2014	-	-	-	103,831	103,831
25	Total Hardware		119,611	-	234,793	103,831	458,235
26	STANPAC	2011	-	-	-	-	-
27		2012	-	-	-	-	-
28		2013	-	-	-	-	-
29		2014	-	-	-	-	-
30	STANPAC	subtotal	-	-	-	-	-
31	Capital Total - PG&E		369,971	1,793,479	34,288,678	6,180,632	42,632,760
32	Chevron's StanPac Allocation		-	-	-	-	-
33	Capital with 100% StanPac		369,971	1,793,479	34,288,678	6,180,632	42,632,760

EXPENSE	Expense Data by Year					Total
	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014		
34 Expense Transmission	-	-	-	-	-	
35 Exp STANPAC Adjusted	-	-	-	-	-	
36 Expense Storage	2,438,420	4,201,753	1,477,008	2,628,310	10,745,491	
37 IT Expense	15,199	177,886	227,087	219,635	639,807	
38 Expense Total - PG&E	2,453,619	4,379,639	1,704,095	2,847,945	11,385,297	
39 Chevron's StanPac Allocation	-	-	-	-	-	
40 Expense with 100% StanPac	2,453,619	4,379,639	1,704,095	2,847,945	11,385,297	

41 StanPac Capital Total	-	-	-	-	-
42 STANPAC Expense total	-	-	-	-	-
43 PG&E Allocation	85.71%	85.71%	85.71%	85.71%	
44 RO Total with 100% StanPac	2,823,590	6,173,118	35,992,773	9,028,577	54,018,057

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UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN

STORAGE in Dollars(\$)

Line No.	Cost of Removal	yearOp	Cost of Removal by Year for Bonus Depreciation				Total
			100% BD	50% BD	No Bonus Depreciation		
			Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
1	Transmission	2011	-	-	-	-	-
2		2012		-	-	-	-
3		2013			-	-	-
4		2014				-	-
5	Transmission	subtotal	-	-	-	-	-
6	Storage	2011	5,397	29,683	39,852	42,310	117,242
7		2012		0	-	-	0
8		2013			669,128	5,664	674,793
9		2014				57,776	57,776
10	Storage	subtotal	5,397	29,683	708,981	105,751	849,811
11	Software Internal	2011					-
12		2012					-
13		2013					-
14		2014					-
15	Total Software-Internal		-	-	-	-	-
16	Software External	2011					-
17		2012					-
18		2013					-
19		2014					-
20	Total Software-External		-	-	-	-	-
21	Hardware	2011	-	-	-	-	-
22		2012		-	-	-	-
23		2013			-	-	-
24		2014				-	-
25	Total Hardware		-	-	-	-	-
26	STANPAC	2011	-	-	-	-	-
27		2012		-	-	-	-
28		2013			-	-	-
29		2014				-	-
30	STANPAC	subtotal	-	-	-	-	-
31	Capital Grand Total		5,397	29,683	708,981	105,751	849,811
32	Transmission	GTP36700	2.16%				
33	Storage	GUS35300	2.16%				

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1	Revenue Requirements Estimation Model										
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE										
3	Model Inputs In Dollars (\$)										
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
5											
6	Analysis Period				2011 Through		2030				
7	Analysis Life				20		Years				
8	Sensitivity				0.01						
9	Jurisdiction				CPUC						
10	Plant Investment (Nominal)										
11	Gross Plant Additions										
12	Input =====>										
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				119,611					
13		Comp Hardware - 2013 Ongoing (CMP39101)						234,793	103,831		
14		External Software - 50% Bonus Depr 2012 (CMP30302)					222,325				
15		External Software - 2013 Ongoing - (CMP30302)						657,052	649,738		
16		Internal Software - (CMP30302)				-	194,180	507,389	521,307		
17											
18											
19		Storage - 100%-2011 Super Bonus Depreciation				244,963					
20		Storage - 50%-2012 Bonus Depreciation					1,347,291				
21		Storage - 2013 Ongoing						32,180,463	4,800,004		
22	Retirements										
23	Removal Costs										
34		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				-					
35		Comp Hardware - 2013 Ongoing (CMP39101)						-	-		
36		External Software - 50% Bonus Depr 2012 (CMP30302)									
37		External Software - 2013 Ongoing - (CMP30302)									
38		Internal Software - (CMP30302)									
39		0									
40		0									
41		Storage - 100%-2011 Super Bonus Depreciation				5,397		-	-		
42		Storage - 50%-2012 Bonus Depreciation					29,683				
43		Storage - 2013 Ongoing						708,981	105,751		
44	Salvage										
44	Input =====>										
55	Expense Estimates (Nominal)										
55	Input =====>										
56	Energy/Fuel Expenses										
57	Production										
58		Labor									
59		Materials & Services									
60		Other									
61	Storage										
62		Labor									
63		Materials & Services									
64		Other				2,438,420	4,201,753	1,477,008	2,628,310		
65	Transmission										
66		Labor									
67		Materials & Services									
68		Other				-	-	-	-		
69	IT										
70		Labor									
71		Materials & Services									
72		Other				15,199	177,886	227,087	219,635		
73	Customer Accounts										
74		Labor									
75		Materials & Services									
76		Other									
77	Customer Services										
78		Labor									
79		Materials & Services									
80		Other									
81	Administrative and General										
82		Labor									
83		Materials & Services									
84		Other									
85		Wage-Related									
86		Medical									
87		Benefits									
88	Tax Deductible Decommissioning Expenditures										
88	Input =====>										
89		Trust									
90		Depreciation Reserve									
91											
92											

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1	Revenue Requirements Estimation Model											
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE											
3	Model Inputs In Dollars (\$)											
93	Book Capitalization				Net	Input	Sunk Investment (End of Base Year)					
94	Depreciation - Factors			Life	Salvage	Rate	Avg. Age	Initial Plant	Initial Reserve			
95	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%						
96	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)				19.51%						
97	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%						
98	Software	External Software - 2013 Ongoing - (CMP30302)				19.81%						
99		Internal Software - (CMP30302)				19.81%						
100	GTP36700	0				2.24%						
101	Mains	0				2.24%						
102		Storage - 100%-2011 Super Bonus Depreciation				2.35%						
103	GUS35300	Storage - 50%-2012 Bonus Depreciation				2.35%						
104	Storage	Storage - 2013 Ongoing				2.35%						
105	Depreciation - Amounts			Input =====>								
106	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)											
107	Comp Hardware - 2013 Ongoing (CMP39101)											
108	External Software - 50% Bonus Depr 2012 (CMP30302)											
109	External Software - 2013 Ongoing - (CMP30302)											
110	Internal Software - (CMP30302)											
111	0											
112	0											
113	Storage - 100%-2011 Super Bonus Depreciation											
114	Storage - 50%-2012 Bonus Depreciation											
115	Storage - 2013 Ongoing											
116	Decommissioning Accrual (Taxable)			Input =====>								
117	Trust			Taxable								
118	Trust			Qualified								
119	Depreciation Reserve			-								
120	Rate Base Adjustments			Input =====>								
121	Working Capital - Fuel											
122	Working Capital - Materials & Supplies											
123	Working Cash											
124	Customer Advances											
125	Deferred Vacation Pay											
126	Deferred Capitalized Interest											
127	Deferred CIAC Tax											
128	Taxes			Rate	Input =====>							
129	Property Tax			1.25%								
130	Business and Other Taxes											
131	Payroll (Percent of Labor)											
132												
133	State Income Tax Rate			8.84%							State Deferred Tax Rate	8.84%
134	Federal Income Tax Rate			35.00%							Federal Deferred Tax Rate	35.00%
135	MTD - Producer Tax Credit			0.00%								
136												
137	CCFT Deduction (\$000)			Prior								
138	Composite Federal & State			40.75%								
139												
140												
141	Federal Tax Depreciation - Factors			Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis	Normalization		
142	CMP39101	Comp Hardware - 100% 2011 Super Bonus D		5	MACRS	2.0	1.00000		1	Normalized		
143	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)		5	MACRS	2.0	1.00000		1	Normalized		
144	CMP30302	External Software - 50% Bonus Depr 2012 (C		3	SL 3	1.0	1.00000		1	Normalized		
145	Software	External Software - 2013 Ongoing - (CMP3030		3	SL 3	1.0	1.00000		1	Normalized		
146		Internal Software - (CMP30302)		3	SL 3	1.0	-		1	Normalized		
147	GTP36700	0		15	MACRS	1.5	1.00000		1	Normalized		
148	Mains	0		15	MACRS	1.5	1.00000		1	Normalized		
149		Storage - 100%-2011 Super Bonus Depreciat		15	MACRS	1.5	1.00000		1	Normalized		
150	GUS35300	Storage - 50%-2012 Bonus Depreciation		15	MACRS	1.5	1.00000		1	Normalized		
151	Storage	Storage - 2013 Ongoing		15	MACRS	1.5	1.00000		1	Normalized		
152	Federal Tax Depreciation - Amounts			Incentive %	Input =====>							
153	CMP39101	Comp Hardware - 100% 2011 Super Bonus D		100%								
154	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)		0%								
155	CMP30302	External Software - 50% Bonus Depr 2012 (C		50%								
156	Software	External Software - 2013 Ongoing - (CMP3030		0%								
157		Internal Software - (CMP30302)		0%								
158	GTP36700	0		100%								
159	Mains	0		50%								
160		Storage - 100%-2011 Super Bonus Depreciat		100%								
161	GUS35300	Storage - 50%-2012 Bonus Depreciation		50%								
162	Storage	Storage - 2013 Ongoing		0%								

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A	B	C	D	E	F	G	H	I	J	K
1	Revenue Requirements Estimation Model									
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE									
3	Model Inputs In Dollars (\$)									
163										
164										
165	State Tax Depreciation - Factors			Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization	
166	CMP39101	Comp Hardware - 100% 2011 Super Bonus D		6	ADR_SYD	2.0	1.00000	-	Flow-through	
167	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)		6	ADR_SYD	2.0	1.00000	-	Flow-through	
168		External Software - 50% Bonus Depr 2012 (C		3	SL 3	1.0	1.00000	-	Flow-through	
169	CMP30302	External Software - 2013 Ongoing - (CMP3030		3	SL 3	1.0	1.00000	-	Flow-through	
170	Software	Internal Software - (CMP30302)		3	SL 3	1.0	-	-	Flow-through	
171	GTP36700	0		22	ADR_SYD	2.0	1.00000	-	Flow-through	
172	Mains	0		22	ADR_SYD	2.0	1.00000	-	Flow-through	
173		Storage - 100%-2011 Super Bonus Depreciat		22	ADR_SYD	2.0	1.00000	-	Flow-through	
174	GUS35300	Storage - 50%-2012 Bonus Depreciation		22	ADR_SYD	2.0	1.00000	-	Flow-through	
175	Storage	Storage - 2013 Ongoing		22	ADR_SYD	2.0	1.00000	-	Flow-through	
176	State Tax Depreciation - Amounts			Input =====>						
187	Straight-Line Tax Depreciation - Amounts			Input =====>						
198				Input =====>						
199	Software Expense Adjustment									
200	Deferred Investment Tax Credit									
201	Removal Costs									
202	Repair Allowance									
203		Federal								
204		State								
205										
206	Factors			Rate						
207	Pension & Benefit			0.000%	Input =====>					
208	Uncollectibles (Avg. Rate)			Gas	0.311%	0.311%	0.311%	0.311%	0.311%	0.311%
209	Franchise			Gas	0.976%	0.976%	0.976%	0.976%	0.976%	0.976%
210	Revenue									
211										
212	Capital Structure (%)			Input =====>						
213	Debt									
214	Equity									
215	Preferred									
216	Total			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
217										
218	Cost of Capital (%)			Input =====>						
219	Debt									
220	Equity									
221	Preferred									
222	Weighted Avg.			8.79%	8.79%	8.79%	8.79%	8.79%	8.79%	8.79%

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	1,173,246	3,243,560	3,297,341	3,195,002
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	3,643	10,071	10,238	9,920
11	Franchise Requirements	11,414	31,556	32,079	31,083
12	Subtotal Expenses	15,057	41,627	42,317	41,004
	Taxes:				
13	Property	-	147,613	287,697	272,639
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(93,113)	(15,941)	15,858	32,444
17	Federal Income	(35,321)	531,504	481,690	448,115
18	Subtotal Taxes	(128,435)	663,175	785,245	753,199
19	Depreciation	603,649	1,207,298	1,207,298	1,207,298
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	490,271	1,912,100	2,034,860	2,001,500
22	Net for Return	682,975	1,331,460	1,262,481	1,193,502
23	Weighted Average Rate Base	7,769,906	15,147,441	14,362,697	13,577,954
24	Rate of Return: On Rate Base	8.79%	8.79%	8.79%	8.79%
25	On Equity	11.35%	11.35%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
5									
6	Analysis Period				2011 Through	2030			
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions						Input =====>		
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				3,899,170			
13		Comp Hardware - 2013 Ongoing (CMP39101)							
14		External Software - 50% Bonus Depr 2012 (CMP30302)							
15		External Software - 2013 Ongoing - (CMP30302)							
16		Internal Software - (CMP30302)				-			
17		Transmission - 100%-2011 Super Bonus Depreciation				19,936,158			
18		Transmission - 50%-2012 Bonus Depr							
19		Transmission - 2013 Ongoing							
20		StanPac - 50% - 2012 Bonus Depreciation							
21		StanPac - 2013 Ongoing							
22	Retirements								
23	Removal Costs								
34		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				-			
35		Comp Hardware - 2013 Ongoing (CMP39101)							
36		External Software - 50% Bonus Depr 2012 (CMP30302)							
37		External Software - 2013 Ongoing - (CMP30302)							
38		Internal Software - (CMP30302)							
39		Transmission - 100%-2011 Super Bonus Depreciation				439,221			
40		Transmission - 50%-2012 Bonus Depr							
41		Transmission - 2013 Ongoing							
42		StanPac - 50% - 2012 Bonus Depreciation							
43		StanPac - 2013 Ongoing							

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2012 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	6,703,059	32,345,624	31,401,705
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	20,813	100,433	97,502
11	Franchise Requirements	0	65,212	314,681	305,498
12	Subtotal Expenses	0	86,025	415,114	403,000
	Taxes:				
13	Property	-	-	1,356,273	2,667,409
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(1,513,903)	500,329	433,134
17	Federal Income	0	(3,387,967)	7,429,114	6,024,562
18	Subtotal Taxes	0	(4,901,870)	9,285,717	9,125,105
19	Depreciation	-	3,619,101	7,238,201	7,238,201
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(1,196,745)	16,939,032	16,766,306
22	Net for Return	0	7,899,804	15,406,592	14,635,399
23	Weighted Average Rate Base	-	89,872,625	175,274,088	166,500,554
24	Rate of Return: On Rate Base	0.00%	8.79%	8.79%	8.79%
25	On Equity	0.00%	11.35%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I										
1	Revenue Requirements Estimation Model																		
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2012 CAPITAL																		
3	Model Inputs In Dollars (\$)																		
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>										
5																			
6	Analysis Period				2011 Through 2030														
7	Analysis Life				20 Years														
8	Sensitivity				0.01														
9	Jurisdiction				CPUC														
10	Plant Investment (Nominal)																		
11	Gross Plant Additions				Input =====>														
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)																		
13	Comp Hardware - 2013 Ongoing (CMP39101)																		
14	External Software - 50% Bonus Depr 2012 (CMP30302)									7,247,527									
15	External Software - 2013 Ongoing - (CMP30302)																		
16	Internal Software - (CMP30302)									6,330,036									
17	Transmission - 100%-2011 Super Bonus Depreciation																		
18	Transmission - 50%-2012 Bonus Depr									202,033,430									
19	Transmission - 2013 Ongoing																		
20	StanPac - 50% - 2012 Bonus Depreciation									1,023,985									
21	StanPac - 2013 Ongoing																		
22	Retirements																		
33	Removal Costs																		
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)																		
35	Comp Hardware - 2013 Ongoing (CMP39101)																		
36	External Software - 50% Bonus Depr 2012 (CMP30302)																		
37	External Software - 2013 Ongoing - (CMP30302)																		
38	Internal Software - (CMP30302)																		
39	Transmission - 100%-2011 Super Bonus Depreciation																		
40	Transmission - 50%-2012 Bonus Depr														4,451,079				
41	Transmission - 2013 Ongoing																		
42	StanPac - 50% - 2012 Bonus Depreciation														22,560				
43	StanPac - 2013 Ongoing																		

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	13,274,688	66,605,216
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	41,218	206,809
11	Franchise Requirements	0	(0)	129,145	647,982
12	Subtotal Expenses	0	(0)	170,363	854,791
	Taxes:				
13	Property	-	-	-	2,269,146
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	(3,078,313)	1,492,110
17	Federal Income	0	(0)	(7,667,592)	15,415,047
18	Subtotal Taxes	0	(0)	(10,745,905)	19,176,302
19	Depreciation	-	-	8,082,794	16,165,589
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	(2,492,747)	36,196,682
22	Net for Return	0	(0)	15,767,435	30,408,534
23	Weighted Average Rate Base	-	-	179,379,237	345,944,640
24	Rate of Return: On Rate Base	0.00%	0.00%	8.79%	8.79%
25	On Equity	0.00%	0.00%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I																																																																																
1	Revenue Requirements Estimation Model																																																																																								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL																																																																																								
3	Model Inputs In Dollars (\$)																																																																																								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>																																																																																
5																																																																																									
6	Analysis Period				2011 Through 2030																																																																																				
7	Analysis Life				20 Years																																																																																				
8	Sensitivity				0.01																																																																																				
9	Jurisdiction				CPUC																																																																																				
10	Plant Investment (Nominal)																																																																																								
11	Gross Plant Additions				Input =====>																																																																																				
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> <td style="width: 5%;"></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">7,653,948</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">21,419,069</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">16,540,261</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">312,884,630</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">6,426,089</td> <td></td> </tr> </table>																							7,653,948										21,419,069										16,540,261																														312,884,630										6,426,089	
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13		Comp Hardware - 2013 Ongoing (CMP39101)																																																																																							
14		External Software - 50% Bonus Depr 2012 (CMP30302)																																																																																							
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16		Internal Software - (CMP30302)																																																																																							
17		Transmission - 100%-2011 Super Bonus Depreciation																																																																																							
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21		StanPac - 2013 Ongoing																																																																																							
22	Retirements																																																																																								
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35		Comp Hardware - 2013 Ongoing (CMP39101)																																																																																							
36		External Software - 50% Bonus Depr 2012 (CMP30302)																																																																																							
37		External Software - 2013 Ongoing - (CMP30302)																																																																																							
38		Internal Software - (CMP30302)																																																																																							
39		Transmission - 100%-2011 Super Bonus Depreciation																																																																																							
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41		Transmission - 2013 Ongoing																																																																																							
42		StanPac - 50% - 2012 Bonus Depreciation																																																																																							
43		StanPac - 2013 Ongoing																																																																																							

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2014 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	0	24,434,569
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	0	75,869
11	Franchise Requirements	0	(0)	0	237,717
12	Subtotal Expenses	0	(0)	0	313,586
	Taxes:				
13	Property	-	-	-	-
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	0	(3,609,434)
17	Federal Income	0	(0)	0	(7,319,671)
18	Subtotal Taxes	0	(0)	0	(10,929,105)
19	Depreciation	-	-	-	10,078,878
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	0	(536,641)
22	Net for Return	0	(0)	0	24,971,209
23	Weighted Average Rate Base	-	-	-	284,086,570
24	Rate of Return: On Rate Base	0.00%	0.00%	0.00%	8.79%
25	On Equity	0.00%	0.00%	0.00%	11.35%

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	A	B	C	D	E	F	G	H	I					
1	Revenue Requirements Estimation Model													
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2014 CAPITAL													
3	Model Inputs In Dollars (\$)													
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>					
5														
6	Analysis Period				2011 Through		2030							
7	Analysis Life				20		Years							
8	Sensitivity				0.01									
9	Jurisdiction				CPUC									
10	Plant Investment (Nominal)													
11	Gross Plant Additions				Input =====>									
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)													
13	Comp Hardware - 2013 Ongoing (CMP39101)													
14	External Software - 50% Bonus Depr 2012 (CMP30302)													
15	External Software - 2013 Ongoing - (CMP30302)													
16	Internal Software - (CMP30302)													
17	Transmission - 100%-2011 Super Bonus Depreciation													
18	Transmission - 50%-2012 Bonus Depr													
19	Transmission - 2013 Ongoing													
20	StanPac - 50% - 2012 Bonus Depreciation													
21	StanPac - 2013 Ongoing													
22	Retirements													
33	Removal Costs													
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)													
35	Comp Hardware - 2013 Ongoing (CMP39101)													
36	External Software - 50% Bonus Depr 2012 (CMP30302)													
37	External Software - 2013 Ongoing - (CMP30302)													
38	Internal Software - (CMP30302)													
39	Transmission - 100%-2011 Super Bonus Depreciation													
40	Transmission - 50%-2012 Bonus Depr													
41	Transmission - 2013 Ongoing													
42	StanPac - 50% - 2012 Bonus Depreciation													
43	StanPac - 2013 Ongoing													

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2011 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	193,309	510,569	517,570	499,163
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	600	1,585	1,607	1,550
11	Franchise Requirements	1,881	4,967	5,035	4,856
12	Subtotal Expenses	<u>2,481</u>	<u>6,552</u>	<u>6,642</u>	<u>6,406</u>
	Taxes:				
13	Property	-	21,523	41,699	39,006
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(13,777)	(3,038)	3,068	6,114
17	Federal Income	(2,870)	76,750	69,716	63,528
18	Subtotal Taxes	<u>(16,647)</u>	<u>95,234</u>	<u>114,482</u>	<u>108,648</u>
19	Depreciation	107,962	215,925	215,925	215,925
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	<u>93,796</u>	<u>317,711</u>	<u>337,049</u>	<u>330,979</u>
22	Net for Return	99,513	192,857	180,521	168,184
23	Weighted Average Rate Base	1,132,115	2,194,055	2,053,704	1,913,353
24	Rate of Return: On Rate Base	8.79%	8.79%	8.79%	8.79%
25	On Equity	11.35%	11.35%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2011 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
5									
6	Analysis Period				2011 Through	2030			
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions						Input =====>		
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				796,351			
13		Comp Hardware - 2013 Ongoing (CMP39101)							
14		External Software - 50% Bonus Depr 2012 (CMP30302)							
15		External Software - 2013 Ongoing - (CMP30302)							
16		Internal Software - (CMP30302)				-			
17		Transmission - 100%-2011 Super Bonus Depreciation				2,703,411			
18		Transmission - 50%-2012 Bonus Depr							
19		Transmission - 2013 Ongoing							
20		StanPac - 50% - 2012 Bonus Depreciation							
21		StanPac - 2013 Ongoing							
22	Retirements								
33	Removal Costs								
34		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				-			
35		Comp Hardware - 2013 Ongoing (CMP39101)							
36		External Software - 50% Bonus Depr 2012 (CMP30302)							
37		External Software - 2013 Ongoing - (CMP30302)							
38		Internal Software - (CMP30302)							
39		Transmission - 100%-2011 Super Bonus Depreciation				59,560			
40		Transmission - 50%-2012 Bonus Depr							
41		Transmission - 2013 Ongoing							
42		StanPac - 50% - 2012 Bonus Depreciation							
43		StanPac - 2013 Ongoing							

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2012 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	2,703,590	10,506,093	10,323,212
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	8,395	32,621	32,054
11	Franchise Requirements	0	26,302	102,211	100,431
12	Subtotal Expenses	0	34,697	134,832	132,485
	Taxes:				
13	Property	-	-	463,137	912,930
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(399,076)	140,309	129,487
17	Federal Income	0	(693,793)	2,365,032	1,981,816
18	Subtotal Taxes	0	(1,092,869)	2,968,477	3,024,234
19	Depreciation	-	1,069,873	2,139,746	2,139,746
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	11,701	5,243,055	5,296,465
22	Net for Return	0	2,691,889	5,263,038	5,026,747
23	Weighted Average Rate Base	-	30,624,446	59,875,293	57,187,113
24	Rate of Return: On Rate Base	0.00%	8.79%	8.79%	8.79%
25	On Equity	0.00%	11.35%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I	
1	Revenue Requirements Estimation Model									
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2012 CAPITAL									
3	Model Inputs In Dollars (\$)									
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
5										
6	Analysis Period				2011 Through 2030					
7	Analysis Life				20 Years					
8	Sensitivity				0.01					
9	Jurisdiction				CPUC					
10	Plant Investment (Nominal)									
11	Gross Plant Additions				Input =====>					
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)									
13	Comp Hardware - 2013 Ongoing (CMP39101)									
14	External Software - 50% Bonus Depr 2012 (CMP30302)									1,480,207
15	External Software - 2013 Ongoing - (CMP30302)									
16	Internal Software - (CMP30302)									1,292,822
17	Transmission - 100%-2011 Super Bonus Depreciation									
18	Transmission - 50%-2012 Bonus Depr									71,000,393
19	Transmission - 2013 Ongoing									
20	StanPac - 50% - 2012 Bonus Depreciation									-
21	StanPac - 2013 Ongoing									
22	Retirements									
33	Removal Costs									
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)									
35	Comp Hardware - 2013 Ongoing (CMP39101)									
36	External Software - 50% Bonus Depr 2012 (CMP30302)									1,564,238
37	External Software - 2013 Ongoing - (CMP30302)									
38	Internal Software - (CMP30302)									
39	Transmission - 100%-2011 Super Bonus Depreciation									
40	Transmission - 50%-2012 Bonus Depr									1,564,238
41	Transmission - 2013 Ongoing									
42	StanPac - 50% - 2012 Bonus Depreciation				-					
43	StanPac - 2013 Ongoing									

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2013 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	1,959,852	11,568,424
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	6,085	35,920
11	Franchise Requirements	0	(0)	19,067	112,546
12	Subtotal Expenses	0	(0)	25,152	148,466
	Taxes:				
13	Property	-	-	-	379,687
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	(598,702)	268,322
17	Federal Income	0	(0)	(1,606,516)	2,694,233
18	Subtotal Taxes	0	(0)	(2,205,218)	3,342,242
19	Depreciation	-	-	1,501,987	3,003,974
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	(678,079)	6,494,682
22	Net for Return	0	(0)	2,637,931	5,073,742
23	Weighted Average Rate Base	-	-	30,010,591	57,721,755
24	Rate of Return: On Rate Base	0.00%	0.00%	8.79%	8.79%
25	On Equity	0.00%	0.00%	11.35%	11.35%

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1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2013 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
5									
6	Analysis Period				2011 Through 2030				
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions						Input =====>		
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
13	Comp Hardware - 2013 Ongoing (CMP39101)								
14	External Software - 50% Bonus Depr 2012 (CMP30302)								
15	External Software - 2013 Ongoing - (CMP30302)								
16	Internal Software - (CMP30302)								
17	Transmission - 100%-2011 Super Bonus Depreciation								
18	Transmission - 50%-2012 Bonus Depr								
19	Transmission - 2013 Ongoing								
20	StanPac - 50% - 2012 Bonus Depreciation								
21	StanPac - 2013 Ongoing								
22	Retirements								
33	Removal Costs								
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
35	Comp Hardware - 2013 Ongoing (CMP39101)								
36	External Software - 50% Bonus Depr 2012 (CMP30302)								
37	External Software - 2013 Ongoing - (CMP30302)								
38	Internal Software - (CMP30302)								
39	Transmission - 100%-2011 Super Bonus Depreciation								
40	Transmission - 50%-2012 Bonus Depr								
41	Transmission - 2013 Ongoing								
42	StanPac - 50% - 2012 Bonus Depreciation								
43	StanPac - 2013 Ongoing								

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2014 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	0	847,298
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	0	2,631
11	Franchise Requirements	0	(0)	0	8,243
12	Subtotal Expenses	0	(0)	0	10,874
	Taxes:				
13	Property	-	-	-	-
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	0	(571,740)
17	Federal Income	0	(0)	0	(1,718,368)
18	Subtotal Taxes	0	(0)	0	(2,290,108)
19	Depreciation	-	-	-	1,237,853
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	0	(1,041,382)
22	Net for Return	0	(0)	0	1,888,680
23	Weighted Average Rate Base	-	-	-	21,486,690
24	Rate of Return: On Rate Base	0.00%	0.00%	0.00%	8.79%
25	On Equity	0.00%	0.00%	0.00%	11.35%

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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2014 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
5									
6	Analysis Period				2011 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input =====>				
12				Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)					
13				Comp Hardware - 2013 Ongoing (CMP39101)					691,290
14				External Software - 50% Bonus Depr 2012 (CMP30302)					
15				External Software - 2013 Ongoing - (CMP30302)					4,325,857
16				Internal Software - (CMP30302)					3,470,784
17				Transmission - 100%-2011 Super Bonus Depreciation					
18				Transmission - 50%-2012 Bonus Depr					
19				Transmission - 2013 Ongoing					35,550,016
20				StanPac - 50% - 2012 Bonus Depreciation					
21				StanPac - 2013 Ongoing					-
22	Retirements								
33	Removal Costs								
34				Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)					
35				Comp Hardware - 2013 Ongoing (CMP39101)					-
36				External Software - 50% Bonus Depr 2012 (CMP30302)					
37				External Software - 2013 Ongoing - (CMP30302)					
38				Internal Software - (CMP30302)					
39				Transmission - 100%-2011 Super Bonus Depreciation					
40				Transmission - 50%-2012 Bonus Depr					
41				Transmission - 2013 Ongoing					783,217
42				StanPac - 50% - 2012 Bonus Depreciation					
43				StanPac - 2013 Ongoing					-

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	23,735	59,088	59,637	57,140
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	74	183	185	177
11	Franchise Requirements	231	575	580	556
12	Subtotal Expenses	305	758	765	733
	Taxes:				
13	Property	-	2,216	4,251	3,889
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(1,439)	(406)	463	879
17	Federal Income	86	7,784	7,084	6,229
18	Subtotal Taxes	(1,353)	9,595	11,799	10,996
19	Depreciation	14,546	29,093	29,093	29,093
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	13,498	39,446	41,657	40,822
22	Net for Return	10,237	19,642	17,980	16,318
23	Weighted Average Rate Base	116,457	223,460	204,549	185,639
24	Rate of Return: On Rate Base	8.79%	8.79%	8.79%	8.79%
25	On Equity	11.35%	11.35%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
5									
6	Analysis Period				2011 Through	2030			
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input =====>				
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			119,611				
13		Comp Hardware - 2013 Ongoing (CMP39101)							
14		External Software - 50% Bonus Depr 2012 (CMP30302)							
15		External Software - 2013 Ongoing - (CMP30302)							
16		Internal Software - (CMP30302)			-				
17									
18									
19		Storage - 100%-2011 Super Bonus Depreciation			244,963				
20		Storage - 50%-2012 Bonus Depreciation							
21		Storage - 2013 Ongoing							
22	Retirements								
33	Removal Costs								
34		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			-				
35		Comp Hardware - 2013 Ongoing (CMP39101)							
36		External Software - 50% Bonus Depr 2012 (CMP30302)							
37		External Software - 2013 Ongoing - (CMP30302)							
38		Internal Software - (CMP30302)							
39		0							
40		0							
41		Storage - 100%-2011 Super Bonus Depreciation			5,397				
42		Storage - 50%-2012 Bonus Depreciation							
43		Storage - 2013 Ongoing							

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	-	(14,175)	349,049	318,270
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	(44)	1,084	988
11	Franchise Requirements	-	(138)	3,396	3,096
12	Subtotal Expenses	-	(182)	4,480	4,085
	Taxes:				
13	Property	-	-	10,828	20,944
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	(31,508)	9,184	6,630
17	Federal Income	-	(103,592)	87,751	60,521
18	Subtotal Taxes	-	(135,100)	107,763	88,096
19	Depreciation	-	57,086	114,171	114,171
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	(78,196)	226,414	206,352
22	Net for Return	-	64,021	122,635	111,918
23	Weighted Average Rate Base	-	728,343	1,395,164	1,273,242
24	Rate of Return: On Rate Base	0.00%	8.79%	8.79%	8.79%
25	On Equity	0.00%	11.35%	11.35%	11.35%

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Revenue Requirements Estimation Model
UPDATED - PSEP - STORAGE 2012 CAPITAL ADJUSTED REVENUE REQUIREMENT
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>	WPRef
1 Operating Revenue:	-	(14,175)	349,049	318,270	653,144	WP9-47 Ln 1
2 Revenue Adjustment To Match 8/26/2011 Application		(900)	(22,000)	(42,100)	(65,000)	
3 Adjusted Operating Revenue:	-	(15,075)	327,049	276,170	588,144	

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1	Revenue Requirements Estimation Model											
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL											
3	Model Inputs In Dollars (\$)											
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>			
5												
6	Analysis Period				2011 Through 2030							
7	Analysis Life				20 Years							
8	Sensitivity				0.01							
9	Jurisdiction				CPUC							
10	Plant Investment (Nominal)											
11	Gross Plant Additions						Input =====>					
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)											
13	Comp Hardware - 2013 Ongoing (CMP39101)											
14	External Software - 50% Bonus Depr 2012 (CMP30302)									222,325		
15	External Software - 2013 Ongoing - (CMP30302)											
16	Internal Software - (CMP30302)											
17												
18												
19	Storage - 100%-2011 Super Bonus Depreciation											
20	Storage - 50%-2012 Bonus Depreciation						1,347,291					
21	Storage - 2013 Ongoing											
22	Retirements											
23	Removal Costs											
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)											
25	Comp Hardware - 2013 Ongoing (CMP39101)											
26	External Software - 50% Bonus Depr 2012 (CMP30302)											
27	External Software - 2013 Ongoing - (CMP30302)											
28	Internal Software - (CMP30302)											
29	0											
30	0											
31	Storage - 100%-2011 Super Bonus Depreciation											
32	Storage - 50%-2012 Bonus Depreciation									29,683		
33	Storage - 2013 Ongoing											

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2013 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	1,692,987	5,508,457
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	5,257	17,104
11	Franchise Requirements	0	(0)	16,471	53,590
12	Subtotal Expenses	0	(0)	21,727	70,694
	Taxes:				
13	Property	-	-	-	210,606
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	(143,218)	110,440
17	Federal Income	0	(0)	(166,190)	1,237,981
18	Subtotal Taxes	0	(0)	(309,408)	1,559,027
19	Depreciation	-	-	516,362	1,032,725
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	228,681	2,662,446
22	Net for Return	0	(0)	1,464,305	2,846,011
23	Weighted Average Rate Base	-	-	16,658,765	32,377,829
24	Rate of Return: On Rate Base	0.00%	0.00%	8.79%	8.79%
25	On Equity	0.00%	0.00%	11.35%	11.35%

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	A	B	C	D	E	F	G	H	I	
1	Revenue Requirements Estimation Model									
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2013 CAPITAL									
3	Model Inputs In Dollars (\$)									
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
5										
6	Analysis Period				2011 Through	2030				
7	Analysis Life				20 Years					
8	Sensitivity				0.01					
9	Jurisdiction				CPUC					
10	Plant Investment (Nominal)									
11	Gross Plant Additions				Input =====>					
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
13		Comp Hardware - 2013 Ongoing (CMP39101)								
14		External Software - 50% Bonus Depr 2012 (CMP30302)								
15		External Software - 2013 Ongoing - (CMP30302)								
16		Internal Software - (CMP30302)								
17										
18										
19		Storage - 100%-2011 Super Bonus Depreciation								
20		Storage - 50%-2012 Bonus Depreciation								
21		Storage - 2013 Ongoing								
22	Retirements									
23	Removal Costs									
34		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
35		Comp Hardware - 2013 Ongoing (CMP39101)								
36		External Software - 50% Bonus Depr 2012 (CMP30302)								
37		External Software - 2013 Ongoing - (CMP30302)								
38		Internal Software - (CMP30302)								
39		0								
40		0								
41		Storage - 100%-2011 Super Bonus Depreciation								
42		Storage - 50%-2012 Bonus Depreciation								
43		Storage - 2013 Ongoing								

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2014 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	0	99,731
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	0	310
11	Franchise Requirements	0	(0)	0	970
12	Subtotal Expenses	0	(0)	0	1,280
	Taxes:				
13	Property	-	-	-	-
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	0	(84,394)
17	Federal Income	0	(0)	0	(259,629)
18	Subtotal Taxes	0	(0)	0	(344,023)
19	Depreciation	-	-	-	182,521
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	0	(160,222)
22	Net for Return	0	(0)	0	259,953
23	Weighted Average Rate Base	-	-	-	2,957,376
24	Rate of Return: On Rate Base	0.00%	0.00%	0.00%	8.79%
25	On Equity	0.00%	0.00%	0.00%	11.35%

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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2014 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
5									
6	Analysis Period				2011 Through 2030				
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions						Input =====>		
12		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
13		Comp Hardware - 2013 Ongoing (CMP39101)						103,831	
14		External Software - 50% Bonus Depr 2012 (CMP30302)							
15		External Software - 2013 Ongoing - (CMP30302)						649,738	
16		Internal Software - (CMP30302)						521,307	
17									
18									
19		Storage - 100%-2011 Super Bonus Depreciation							
20		Storage - 50%-2012 Bonus Depreciation							
21		Storage - 2013 Ongoing						4,800,004	
22	Retirements								
33	Removal Costs								
34		Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
35		Comp Hardware - 2013 Ongoing (CMP39101)						-	
36		External Software - 50% Bonus Depr 2012 (CMP30302)							
37		External Software - 2013 Ongoing - (CMP30302)							
38		Internal Software - (CMP30302)							
39		0							
40		0							
41		Storage - 100%-2011 Super Bonus Depreciation						-	
42		Storage - 50%-2012 Bonus Depreciation							
43		Storage - 2013 Ongoing						105,751	

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Line No.	Total Project Including Contingency & 100% StanPac Less GTAM in Dollars(\$)			Data				
	CapExp	YearOf	UCC	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	Project Total
1	Capital	2011	501 GT Gathering	55,343	304,384	408,671	433,876	1,202,274
2			511 GS Storage Services McDonald Island	250,360	1,376,973	1,848,747	1,962,772	5,438,851
3			520 GT Local Transmission	20,375,380	45,277,132	60,266,850	63,983,933	189,903,293
4			522 GT Transmission: Northern Path Line 400	219,423	1,206,821	1,620,299	1,720,234	4,766,778
5			525 GT Transmission: Southern Path Line 300 South Topoc	835,295	4,594,102	6,168,120	6,548,551	18,146,069
6			526 GT Transmission: Bay Area Loop	1,051,610	2,787,009	3,718,418	3,947,759	11,504,797
7			524 GT Transmission: Southern Path Line 300 North Milpi	601,299	310,312	393,162	417,411	1,722,185
8	2012	511 GS Storage Services McDonald Island	-	1	-	-	1	
9		520 GT Local Transmission	12,841,597	148,365,781	1,374,512	-	162,581,890	
10		525 GT Transmission: Southern Path Line 300 South Topoc	600,000	9,635,000	-	-	10,235,000	
11		526 GT Transmission: Bay Area Loop	2,099,000	48,992,000	357,000	-	51,448,000	
12		524 GT Transmission: Southern Path Line 300 North Milpi	-	2,036,003	182,400	-	2,218,403	
13		520 GT STANPAC	-	609,000	-	-	609,000	
14		520 GT STANPAC	-	611,969	1,103,141	-	1,715,110	
15	2013	501 GT Gathering	-	648,000	5,901,000	-	6,549,000	
16		511 GS Storage Services McDonald Island	150,000	2,511,000	28,379,697	262,775	31,303,472	
17		520 GT Local Transmission	375,168	25,398,486	232,362,901	505,123	258,641,678	
18		522 GT Transmission: Northern Path Line 400	-	-	865,728	77,492	943,220	
19		525 GT Transmission: Southern Path Line 300 South Topoc	300,000	2,000,000	13,780,000	-	16,080,000	
20		526 GT Transmission: Bay Area Loop	-	1,172,326	11,912,882	271,221	13,356,428	
21		524 GT Transmission: Southern Path Line 300 North Milpi	-	1,504,104	2,139,940	-	3,644,044	
22	520 GT STANPAC	-	1,948,663	4,610,471	-	6,559,134		
23	2014	501 GT Gathering	106,079	145,395	153,361	236,760	641,594	
24		511 GS Storage Services McDonald Island	479,879	657,737	693,776	848,817	2,680,208	
25		520 GT Local Transmission	16,197,651	24,790,394	63,046,616	376,027,120	480,061,781	
26		522 GT Transmission: Northern Path Line 400	420,581	576,461	608,047	954,014	2,559,102	
27		525 GT Transmission: Southern Path Line 300 South Topoc	1,601,058	2,194,458	2,581,721	7,829,487	14,206,725	
28		526 GT Transmission: Bay Area Loop	965,190	1,322,918	1,395,404	1,298,943	4,982,454	
29		524 GT Transmission: Southern Path Line 300 North Milpi	102,053	139,877	147,541	137,342	526,814	
30	Capital Total			59,626,966	331,116,304	446,020,405	467,463,629	1,304,227,304
31	Expense	2011	501 GT Gathering	539,020	1,543,831	326,497	183,321	2,592,669
32			511 GS Storage Services McDonald Island	2,438,420	4,201,753	1,477,008	2,628,310	10,745,491
33			520 GT Local Transmission	131,539,607	179,812,273	122,045,599	99,227,406	532,624,886
34			522 GT Transmission: Northern Path Line 400	4,561,107	2,834,161	11,345,495	17,488,833	36,229,596
35			525 GT Transmission: Southern Path Line 300 South Topoc	67,045,491	22,148,025	6,027,858	11,916,892	107,138,266
36			526 GT Transmission: Bay Area Loop	8,463,438	12,681,106	4,160,733	2,165,006	27,470,284
37			524 GT Transmission: Southern Path Line 300 North Milpi	518,565	687,704	314,107	1,502,365	3,022,740
38	520 GT STANPAC	4,115,000	-	-	-	4,115,000		
39	520 GT STANPAC	827,921	-	-	-	827,921		
40	Expense Total			220,048,568	223,908,853	145,697,297	135,112,134	724,766,851
41	Grand Total			279,675,534	555,025,157	591,717,702	602,575,763	2,028,994,155

WP 9-54

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Ln No	GTAM CAPITAL in Dollars(\$)	2011	2012	2013	2014	2011 2014	WP Ref
1	Software Non Qualifying (External)	0	3,092,373	23,128,304	22,747,364	48,968,040	WP 9 56
2	Software Sec174 Qualifying (Internal)	0	2,700,898	17,860,169	18,250,994	38,812,060	
3	Hardware	2,905,304	0	8,264,731	3,635,125	14,805,160	
4	Total GTAM	2,905,304	5,793,271	49,253,203	44,633,482	102,585,260	

	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	Sum of 2011 2014		
5	External Software Capital	0	3,092,373	23,128,304	22,747,364	48,968,040	
6	Hardware Capital	2,905,304	0	8,264,731	3,635,125	14,805,160	
7	Internal Software Capital	0	2,700,898	17,860,169	18,250,994	38,812,060	
8	Capital GTAM Total	2,905,304	5,793,271	49,253,203	44,633,482	102,585,260	Line 8
9	Capital GTAM Contingency	1,909,828	10,973,826	7,075,189	6,688,725	26,647,569	Line 8
10	Capital Total GTAM & Contingency	4,815,132	16,767,097	56,328,392	51,322,207	129,232,829	
11	Expense GTAM Total	499,970	5,851,432	7,469,882	7,224,743	21,046,027	Line 26
12	Expense GTAM Contingency	111,901	1,309,640	1,671,874	1,617,008	4,710,423	Line 26
13	Expense Total GTAM & Contingency	611,871	7,161,072	9,141,756	8,841,751	25,756,450	
14	Grand Total GTAM & Contingency	5,427,002.94	23,928,169.33	65,470,148.47	60,163,958.20	154,989,279	

Capital	yearOp	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	Project Total
15	2011	0	0	0	0	-
16	Software 2012	0	7,817,038	0	0	7,817,038
17	Internal 2013	0	0	20,425,770	0	20,425,770
18	2014	0	0	0	20,986,068	20,986,068
19	Total Software Internal		7,817,038	20,425,770	20,986,068	49,228,875
20	2011	0	0	0	0	-
21	Software 2012	0	8,950,059	0	0	8,950,059
22	External 2013	0	0	26,450,669	0	26,450,669
23	2014	0	0	0	26,156,259	26,156,259
24	Total Software External		8,950,059	26,450,669	26,156,259	61,556,987
25	2011	4,815,132	0	0	0	4,815,132
26	Hardware 2012	0	0	0	0	-
27	2013	0	0	9,451,954	0	9,451,954
28	2014	0	0	0	4,179,881	4,179,881
29	Total Hardware	4,815,132		9,451,954	4,179,881	18,446,967
30	2011	4,815,132	0	0	0	4,815,132
31	TOTAL 2012	0	16,767,097	0	0	16,767,097
32	IT 2013	0	0	56,328,392	0	56,328,392
33	2014	0	0	0	51,322,207	51,322,207
34	Capital Total GTAM & Contingency	4,815,132	16,767,097	56,328,392	51,322,207	129,232,829

35	Expense Total GTAM & Contingency	611,871	7,161,072	9,141,756	8,841,751	25,756,450
36	Grand Total GTAM & Contingency	5,427,003	23,928,169	65,470,148	60,163,958	154,989,279

WP 9-55

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Line No.	Capital		Implementation Plan Baseline Cost Estimates in Dollars(\$)		
	Category	Mat	Category / Heading	Baseline	Allowance & Risk Contingency
1	Capital	2H1	Pipeline Replacement	\$833,563,004	\$167,709,423 20%
2	Capital	2H2	Strength Test Driven Replacements: Cut-Outs	\$8,000,000	\$1,930,105 24%
3	Capital	2H2	Strength Test Driven Replacements: Emergency Replacements	\$37,500,000	\$3,750,000 10%
4	Capital	2H2	Strength Test Equipment	\$18,100,000	\$4,573,673 25%
5	Capital	2H3	Valve Automation	\$125,209,125	\$30,401,247 24%
6	Capital	2H3	Valve Automation - SCADA Work	\$760,000	\$212,904 28%
7	Capital	2H4	ILI Upgrades	\$30,359,000	\$6,392,807 21%
8	Capital	2HX	GTAM-Cap	\$102,585,260	\$26,647,569 26%
9	Capital	2HX	Program Management-Cap	\$22,903,251	\$3,979,521 17%
10	Capital	44	IP OIR Stanpac - Pipe	\$609,000	\$122,528 20%
11	Capital	44	IP OIR Stanpac - Valve	\$6,559,134	\$1,592,582 24%
12	Capital Total			\$1,186,147,773	
13	Capital	2H4	Contingency (P90)	\$247,312,360	
14	Total w/Contingency			\$1,433,460,133	

WP 9-556

	Expense		Implementation Plan Baseline Cost Estimates in Dollars(\$)		
	Category	Mat	Category / Heading	Baseline	Allowance & Risk Contingency
15	Expense	KE1	Strength Testing	\$389,046,009	\$82,494,205 21%
16	Expense	KE3	In-Line Inspections	\$9,591,000	\$1,972,024 21%
17	Expense	KE4	SCADA work and Incremental O&M	\$10,306,771	\$2,345,618 23%
18	Expense	KEX	Initial Planning & Rate Case Development - Pipe	\$1,500,000	\$0 0%
19	Expense	KEX	Initial Planning & Rate Case Development - Valve	\$800,000	\$0 0%
20	Expense	KEX	Engineering Condition Assessment	\$3,090,000	\$857,864 28%
21	Expense	KEX	Fatigue	\$300,000	\$84,798 28%
22	Expense	KEX	MAOP Data Validation Project (phases 2 & 3 only)	\$162,349,564	\$37,001,020 23%
23	Expense	KEX	Interim Safety Measures - Reduce Pressure	\$2,100,000	\$572,791 27%
24	Expense	KEX	Interim Safety Measures - Leak Surveys	\$1,053,000	\$286,656 27%
25	Expense	KEX	Interim Safety Measures - Aerial Patrols	\$60,000	\$15,073 25%
26	Expense	KEX	GTAM-Exp	\$21,046,027	\$4,710,423 22%
27	Expense	KEX	Program Management-Exp	\$11,918,949	\$2,078,588 17%
28	Expense	34A	IP OIR Stanpac - Pipe	\$4,115,000	\$827,921 20%
29	Expense Total			\$617,276,320	
30	Expense	KEX	Contingency	\$133,246,981	
31	Total w/Contingency			\$750,523,301	
32	Total Base Cost			\$1,803,424,093	
33	Total Contingency			\$380,559,341	
34	Total Cost Estimate			\$2,183,983,434	

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Allocation of Contingency to Line of Business in Dollars(\$)

Capital & Expense Project Costs for Allocation							WP Ref
Line No.	Description	2011 Total	2012 Total	2013 Total	2014 Total	Allocation Total 2011-2014	
1	Capital - LT, Backbone & Storage	49,548,327	272,514,435	365,882,526	388,449,091	1,076,394,379	
2	Capital - STANPAC	0	2,557,663	4,610,471	0	7,168,134	
3	Capital - GTAM	7,352,273	42,245,986	27,237,387	25,749,614	102,585,260	
4	Total Capital	56,900,600	317,318,084	397,730,384	414,198,705	1,186,147,773	
5	Expense - LT, Backbone & Storage	176,942,357	184,183,730	119,848,193	111,141,013	592,115,293	
6	Expense - STANPAC	4,115,000	0	0	0	4,115,000	
7	Expense - GTAM	499,970	5,851,432	7,469,882	7,224,743	21,046,027	
8	Total Expense	181,557,327	190,035,162	127,318,075	118,365,756	617,276,320	
9	Total Project Costs	238,457,927	507,353,246	525,048,459	532,564,461	1,803,424,093	

Contingency Allocated to Line of Business							WP 9 56
	Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	
10	Capital - LT, Backbone & Storage	10,078,639	55,432,237	74,424,267	79,014,538	218,949,681	lines 1 7+9
11	Capital - STANPAC	-	611,969	1,103,141	-	1,715,110	lines 10+11
12	Capital - GTAM	1,909,828	10,973,826	7,075,189	6,688,725	26,647,569	line 8
13	Total Capital Contingency	11,988,467	67,018,032	82,602,598	85,703,263	247,312,360	line 13
14	Expense - LT, Backbone & Storage	38,163,289	39,725,124	25,849,103	23,971,121	127,708,637	Lns 15 25+27
15	Exp - STANPAC (in Transmission)	827,921	-	-	-	827,921	line 28
16	Expense - GTAM	111,901	1,309,640	1,671,874	1,617,008	4,710,423	line 26
17	Total Expense Contingency	39,103,111	41,034,764	27,520,977	25,588,129	133,246,981	line 30

Total Contingency by Line of Business							line 33
	Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	
18	LT, Backbone & Storage	48,241,929	95,157,361	100,273,370	102,985,659	346,658,318	
19	STANPAC	827,921	611,969	1,103,141	-	2,543,031	
20	GTAM	2,021,729	12,283,466	8,747,063	8,305,733	31,357,992	
21	Total Contingency	51,091,578	108,052,796	110,123,575	111,291,392	380,559,341	

WP 9-57

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Contingency Allocation to Storage and Backbone, StanPac & Local Transmission in Dollars(\$)

Capital		Contingency Allocation to Storage and Backbone & Local Transmission							WP Ref	
No.	Category	MAT	MULT %	UCC	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	WP 9 57
1	Capital	2H4-Contingency	0.53%	524 - GT - Transmission: Southern Path Line 300 North Milpi	53,243	292,833	393,162	417,411	1,156,649	
2	Capital	2H4-Contingency	0.55%	501 - GT - Gathering	55,343	304,384	408,671	433,876	1,202,274	
3	Capital	2H4-Contingency	2.18%	522 - GT - Transmission: Northern Path Line 400	219,423	1,206,821	1,620,299	1,720,234	4,766,778	
4	Capital	2H4-Contingency	2.48%	511 - GS - Storage Services - McDonald Island	250,360	1,376,973	1,848,747	1,962,772	5,438,851	
5	Capital	2H4-Contingency	8.29%	525 - GT - Transmission: Southern Path Line 300 South Topoc	835,295	4,594,102	6,168,120	6,548,551	18,146,069	
6	Capital	2H4-Contingency	5.00%	526 - GT - Transmission: Bay Area Loop	503,553	2,769,530	3,718,418	3,947,759	10,939,261	
7	Capital	2H4-Contingency	80.98%	520 - GT - Local Transmission	8,161,422	44,887,595	60,266,850	63,983,933	177,299,799	
8	Capital Total				10,078,639	55,432,237	74,424,267	79,014,538	218,949,681	Line 10
Expense		Contingency Allocation to Storage and Backbone & Local Transmission								
	Category	MAT	MULT %	UCC	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	
9	Expense	KEX-Contingency	0.53%	524 - GT - Transmission: Southern Path Line 300 North Milpi	201,606	209,857	136,553	126,633	674,649	
10	Expense	KEX-Contingency	0.55%	501 - GT - Gathering	209,558	218,135	141,940	131,628	701,261	
11	Expense	KEX-Contingency	2.18%	522 - GT - Transmission: Northern Path Line 400	830,857	864,860	562,764	521,878	2,780,359	
12	Expense	KEX-Contingency	2.48%	511 - GS - Storage Services - McDonald Island	948,001	986,798	642,108	595,458	3,172,365	
13	Expense	KEX-Contingency	8.29%	525 - GT - Transmission: Southern Path Line 300 South Topoc	3,162,890	3,292,331	2,142,317	1,986,674	10,584,211	
14	Expense	KEX-Contingency	5.00%	526 - GT - Transmission: Bay Area Loop	1,906,731	1,984,764	1,291,484	1,197,656	6,380,636	
15	Expense	KEX-Contingency	80.98%	520 - GT - Local Transmission	30,903,646	32,168,379	20,931,937	19,411,195	103,415,157	
16	Expense Total				38,163,289	39,725,124	25,849,103	23,971,121	127,708,637	Line 14
StanPac		Contingency Allocation to StanPac								
	Category	MAT	MULT %	UCC	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	
17	Capital	2H4-Contingency		520 - GT - STANPAC	-	611,969	1,103,141	-	1,715,110	Line 11
18	Expense	KEX-Contingency		520 - GT - STANPAC	827,921	-	-	-	827,921	Line 15

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GTAM Contingency Allocation to Storage and Backbone & Local Transmission in Dollars(\$)

Line		Capital GTAM Contingency Allocation to Storage and Backbone & Local Transmission								WP Ref
No.	Category	MAT	MULT %	UCC	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	WP 9 57
1	Capital	2H4-Contingency	0.53%	524 - GT - Line 300 North Milpitas to Panoche	10,089	57,972	37,376	35,335	140,772	
2	Capital	2H4-Contingency	0.55%	501 - GT - Gathering	10,487	60,258	38,851	36,728	146,324	
3	Capital	2H4-Contingency	2.18%	522 - GT - Northern Path Line 400	41,579	238,912	154,035	145,621	580,147	
4	Capital	2H4-Contingency	2.48%	511 - GS - Storage Services - McDonald Island	47,441	272,597	175,752	166,152	661,943	
5	Capital	2H4-Contingency	8.29%	525 - GT - Line 300 South Topock to Panoche	158,282	909,487	586,376	554,347	2,208,492	
6	Capital	2H4-Contingency	5.00%	526 - GT - Bay Area Loop	95,420	548,279	353,494	334,185	1,331,378	
7	Capital	2H4-Contingency	80.98%	520 - GT - Local Transmission	1,546,529	8,886,321	5,729,306	5,416,357	21,578,513	
8	Capital Total				1,909,828	10,973,826	7,075,189	6,688,725	26,647,569	line 12

Line		Expense GTAM Contingency Allocation to Storage and Backbone & Local Transmission								WP Ref
No.	Category	MAT	MULT %	UCC	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014	WP 9 57
9	Expense	KEX-Contingency	0.53%	524 - GT - Line 300 North Milpitas to Panoche	591	6,918	8,832	8,542	24,884	
10	Expense	KEX-Contingency	0.55%	501 - GT - Gathering	614	7,191	9,180	8,879	25,865	
11	Expense	KEX-Contingency	2.18%	522 - GT - Northern Path Line 400	2,436	28,512	36,399	35,204	102,551	
12	Expense	KEX-Contingency	2.48%	511 - GS - Storage Services - McDonald Island	2,780	32,532	41,530	40,168	117,010	
13	Expense	KEX-Contingency	8.29%	525 - GT - Line 300 South Topock to Panoche	9,274	108,540	138,561	134,014	390,390	
14	Expense	KEX-Contingency	5.00%	526 - GT - Bay Area Loop	5,591	65,433	83,531	80,790	235,344	
15	Expense	KEX-Contingency	80.98%	520 - GT - Local Transmission	90,614	1,060,513	1,353,840	1,309,411	3,814,379	
16	Expense Total				111,901	1,309,640	1,671,874	1,617,008	4,710,423	line 16

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**Gas Transmission Asset Management Project (GTAM)
Assignment to Asset Classes** in Dollars(\$)

Net Cost Data

Line No.	2011	2012	2013	2014	Total
Phase 0					
1 Labor - capital	0	5,401,796	0	0	5,401,796
2 Hardware - capital	2,905,304	0	0	0	2,905,304
3 Software - capital	0	391,475	0	0	391,475
4 Total Phase 0	2,905,304	5,793,271	0	0	8,698,575
Phase 1					
5 Labor - capital	0	0	35,720,337	0	35,720,337
6 Hardware - capital	0	0	8,264,731	0	8,264,731
7 Software - capital	0	0	5,268,135	0	5,268,135
8 Total Phase 1	0	0	49,253,203	0	49,253,203
Phase 2					
9 Labor - capital	0	0	0	22,582,958	22,582,958
10 Hardware - capital	0	0	0	3,075,875	3,075,875
11 Software - capital	0	0	0	1,912,635	1,912,635
12 Total Phase 2	0	0	0	27,571,468	27,571,468
Phase 3					
13 Labor - capital	0	0	0	13,919,029	13,919,029
14 Hardware - capital	0	0	0	559,250	559,250
15 Software - capital	0	0	0	2,583,735	2,583,735
16 Total Phase 3	0	0	0	17,062,014	17,062,014
Total					
17 Labor - capital	0	5,401,796	35,720,337	36,501,987	77,624,120
18 Hardware - capital	2,905,304	0	8,264,731	3,635,125	14,805,160
19 Software - capital	0	391,475	5,268,135	4,496,370	10,155,980
20 Total GTAM Project Cost	2,905,304	5,793,271	49,253,203	44,633,482	102,585,260

Asset Class Assignment

21 CMP30302 - Software - Non Qualifying	0	3,092,373	23,128,304	22,747,364	48,968,040
22 CMP30302 - Software - Section 174 Qualifying (Note 1)	0	2,700,898	17,860,169	18,250,994	38,812,060
23 CMP39101 - Off. Machines and Comp. Equip.	2,905,304	0	8,264,731	3,635,125	14,805,160
24 Net Capital	2,905,304	5,793,271	49,253,203	44,633,482	102,585,260
25 Expense	499,970	5,851,432	7,469,882	7,224,743	21,046,027
26 Net Cost Assigned to Asset Classes					123,631,287

(Note 1) Section 174 = Internally Developed Software

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GTAM Allocation to Storage and Backbone & Local Transmission in Dollars(\$)

Line No.	Capital		GTAM Hardware Allocation to Storage and Backbone & Local Transmission							WP Ref		
	Category	MAT	MULT %	UCC	Order Description	2011 Total	2012 Total	2013 Total	2014 Total		Total 2011-2014	
1	Capital	2H4-GTAM	0.53%	524 - GT - Line 300 North Milpitas to Panoche	Hardware	15,348	0	43,660	19,203	78,211	WP 9 60	
2	Capital	2H4-GTAM	0.55%	501 - GT - Gathering	Hardware	15,953	0	45,382	19,961	81,297		
3	Capital	2H4-GTAM	2.18%	522 - GT - Northern Path Line 400	Hardware	63,252	0	179,932	79,141	322,325		
	Capital	2H4-GTAM	2.48%	511 - GS - Storage Services - McDonald Island	Hardware	72,170	0	205,301	90,299	367,770		
4	Capital	2H4-GTAM	8.29%	525 - GT - Line 300 South Topock to Panoche	Hardware	240,785	0	684,963	301,271	1,227,019		
5	Capital	2H4-GTAM	5.00%	526 - GT - Bay Area Loop	Hardware	145,156	0	412,926	181,620	739,702		
6	Capital	2H4-GTAM	80.98%	520 - GT - Local Transmission	Hardware	2,352,640	0	6,692,566	2,943,630	11,988,836		
7	GTAM Hardware Total Capital						2,905,304	0	8,264,731	3,635,125	14,805,160	line 23

Line No.	Capital		GTAM External Software Allocation to Storage and Backbone & Local Transmission							WP Ref	
	Category	MAT	MULT %	UCC	Order Description	2011 Total	2012 Total	2013 Total	2014 Total		Total 2011-2014
8	Capital	2H4-GTAM	0.53%	524 - GT - Line 300 North Milpitas to Panoche	External Software	0	16,336	122,180	120,168	258,684	line 21
9	Capital	2H4-GTAM	0.55%	501 - GT - Gathering	External Software	0	16,981	127,000	124,908	268,888	
10	Capital	2H4-GTAM	2.18%	522 - GT - Northern Path Line 400	External Software	0	67,324	503,529	495,235	1,066,089	
	Capital	2H4-GTAM	2.48%	511 - GS - Storage Services - McDonald Island	External Software	0	76,817	574,522	565,059	1,216,398	
11	Capital	2H4-GTAM	8.29%	525 - GT - Line 300 South Topock to Panoche	External Software	0	256,289	1,916,823	1,885,252	4,058,364	
12	Capital	2H4-GTAM	5.00%	526 - GT - Bay Area Loop	External Software	0	154,503	1,155,547	1,136,514	2,446,563	
13	Capital	2H4-GTAM	80.98%	520 - GT - Local Transmission	External Software	0	2,504,124	18,728,703	18,420,228	39,653,054	
14	GTAM External Software Total Capital						0	3,092,373	23,128,304	22,747,364	48,968,040

Line No.	Capital		GTAM Internal Software Allocation to Storage and Backbone & Local Transmission							WP Ref	
	Category	MAT	MULT %	UCC	Order Description	2011 Total	2012 Total	2013 Total	2014 Total		Total 2011-2014
15	Capital	2H4-GTAM	0.53%	524 - GT - Line 300 North Milpitas to Panoche	Internal Software	0	14,268	94,350	96,415	205,033	line 22
16	Capital	2H4-GTAM	0.55%	501 - GT - Gathering	Internal Software	0	14,831	98,072	100,218	213,121	
17	Capital	2H4-GTAM	2.18%	522 - GT - Northern Path Line 400	Internal Software	0	58,802	388,836	397,344	844,982	
	Capital	2H4-GTAM	2.48%	511 - GS - Storage Services - McDonald Island	Internal Software	0	67,092	443,658	453,366	964,117	
18	Capital	2H4-GTAM	8.29%	525 - GT - Line 300 South Topock to Panoche	Internal Software	0	223,844	1,480,212	1,512,602	3,216,658	
19	Capital	2H4-GTAM	5.00%	526 - GT - Bay Area Loop	Internal Software	0	134,943	892,338	911,864	1,939,145	
20	Capital	2H4-GTAM	80.98%	520 - GT - Local Transmission	Internal Software	0	2,187,117	14,462,703	14,779,183	31,429,004	
21	GTAM Internal Software Total Capital						0	2,700,898	17,860,169	18,250,994	38,812,060

Line No.	Expense		GTAM Expense Allocation to Storage and Backbone & Local Transmission							WP Ref	
	Category	MAT	MULT %	UCC	Order Description	2011 Total	2012 Total	2013 Total	2014 Total		Total 2011-2014
22	Expense	KEX-GTAM	0.53%	524 - GT - Line 300 North Milpitas to Panoche	GTAM - Expense	2,641	30,911	39,461	38,166	111,180	line 25
23	Expense	KEX-GTAM	0.55%	501 - GT - Gathering	GTAM - Expense	2,745	32,131	41,018	39,672	115,566	
24	Expense	KEX-GTAM	2.18%	522 - GT - Northern Path Line 400	GTAM - Expense	10,885	127,392	162,628	157,291	458,195	
	Expense	KEX-GTAM	2.48%	511 - GS - Storage Services - McDonald Island	GTAM - Expense	12,420	145,353	185,557	179,467	522,797	
25	Expense	KEX-GTAM	8.29%	525 - GT - Line 300 South Topock to Panoche	GTAM - Expense	41,436	484,954	619,087	598,771	1,744,249	
26	Expense	KEX-GTAM	5.00%	526 - GT - Bay Area Loop	GTAM - Expense	24,980	292,352	373,214	360,966	1,051,511	
27	Expense	KEX-GTAM	80.98%	520 - GT - Local Transmission	GTAM - Expense	404,863	4,738,339	6,048,918	5,850,410	17,042,529	
28	GTAM Total Expense						499,970	5,851,432	7,469,882	7,224,743	21,046,027

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500-UCC Allocation Table

Line No.	UCC	2011-2014 Cap and Exp Project Costs	UCC 500 Allocators
in Dollars(\$)			
1	524 - GT - Transmission: Southern Path Line 300 North Milpitas to	7,188,447	0.53%
2	501 - GT - Gathering	7,472,000	0.55%
3	522 - GT - Transmission: Northern Path Line 400	29,625,000	2.18%
4	511 - GS - Storage Services - McDonald Island	33,801,863	2.48%
5	525 - GT - Transmission: Southern Path Line 300 South Topock to P	112,775,819	8.29%
6	526 - GT - Transmission: Bay Area Loop	67,986,303	5.00%
7	520 - GT - Local Transmission	1,101,898,720	80.98%
8	Total	1,360,748,153	100.00%
9	STANPAC	11,283,134	
10	Project Costs Allocated	431,392,806	
11	Total Project Costs	1,803,424,093	

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COST OF REMOVAL CAPITAL FACTORS (Note 1)	
Asset Class	Cost of Removal (COR) Factor — Pctg of CapEx
GTP36511	0.00%
GTP36512	0.00%
GTP36520	0.00%
GTP36610	5.67%
GTP36620	5.49%
GTP36630	0.74%
GTP36700	2.16%
GTP36702	0.00%
GTP36800	7.60%
GTP36900	5.02%
GTP37100	1.30%
GUS35011	0.00%
GUS35012	0.00%
GUS35023	0.00%
GUS35024	0.00%
GUS35110	0.00%
GUS35120	0.00%
GUS35130	0.00%
GUS35140	0.00%
GUS35200	0.00%
GUS35300 (Note 2)	2.16%
GUS35400	0.00%
GUS35500	0.00%
GUS35600	0.00%
GUS35700	0.00%

(Note 1) Factors approved in Gas Accord V

(Note 2) Storage same as Transmission