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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**

**CHAPTER 9
RESULTS OF OPERATIONS**

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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

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
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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% | | | | |

Pacific Gas and Electric Company
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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 (\$) | | | | | | | |
| 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) | | 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) | | - | | | | | | |
| 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 | | 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 | | | Input =====> | | | | | | |
| 35 | Expense Estimates (Nominal) | | | | | | | | | |
| 36 | Energy/Fuel Expenses | | | Input =====> | | | | | | |
| 37 | Production | | | | | | | | | |
| 38 | | Labor | | | | | | | | |
| 39 | | Materials & Services | | | | | | | | |
| 40 | | Other | | | | | | | | |
| 41 | Storage | | | | | | | | | |
| 42 | | Labor | | | | | | | | |
| 43 | | Materials & Services | | | | | | | | |
| 44 | | Other | | - | - | - | - | - | | |
| 45 | Transmission | | | | | | | | | |
| 46 | | Labor | | | | | | | | |
| 47 | | Materials & Services | | | | | | | | |
| 48 | | Other | | 135,776,397 | 179,812,273 | 122,045,599 | 99,227,406 | | | |
| 49 | IT | | | | | | | | | |
| 50 | | Labor | | | | | | | | |
| 51 | | Materials & Services | | | | | | | | |
| 52 | | Other | | 495,477 | 5,798,851 | 7,402,758 | 7,159,822 | | | |
| 53 | Customer Accounts | | | | | | | | | |
| 54 | | Labor | | | | | | | | |
| 55 | | Materials & Services | | | | | | | | |
| 56 | | Other | | | | | | | | |
| 57 | Customer Services | | | | | | | | | |
| 58 | | Labor | | | | | | | | |
| 59 | | Materials & Services | | | | | | | | |
| 60 | | Other | | | | | | | | |
| 61 | Administrative and General | | | | | | | | | |
| 62 | | Labor | | | | | | | | |
| 63 | | Materials & Services | | | | | | | | |
| 64 | | Other | | | | | | | | |
| 65 | | Wage-Related | | | | | | | | |
| 66 | | Medical | | | | | | | | |
| 67 | | Benefits | | | | | | | | |
| 68 | Tax Deductible Decommissioning Expenditures | | | Input =====> | | | | | | |
| 69 | | Trust | | | | | | | | |
| 70 | | Depreciation Reserve | | | | | | | | |
| 71 | | | | | | | | | | |
| 72 | | | | | | | | | | |

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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 (\$) | | | | | | | | | |
| 93 | Book Capitalization | | | | | | | | | |
| 94 | Depreciation - Factors | | | Life | Net Salvage | Input Rate | Sunk Investment (End of Base Year) | | | |
| 95 | CMP39101 | Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101) | | | | 19.51% | Avg. Age | Initial Plant | Initial Reserve | |
| 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 | | | | | | | | | |
| 106 | Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101) | | | Input ==> | | | | | | |
| 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) | | | | | | | | | |
| 117 | Trust | | | Taxable | | | | | | |
| 118 | Trust | | | Qualified | | | | | | |
| 119 | Depreciation Reserve | | | - | | | | | | |
| 120 | Rate Base Adjustments | | | | | | | | | |
| 121 | Working Capital - Fuel | | | Input ==> | | | | | | |
| 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 | | | | | | | | | |
| 129 | Property Tax | | | Rate | | | | | | |
| 130 | Business and Other Taxes | | | 1.25% | | | | | | |
| 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 | | | Life | Method | Factor | Basis Adj. | Accumulated Deferred Tax | Straight Line Basis | Normalization |
| 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 | | | Incentive % | | | | | | |
| 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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| 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 | | External Software - 50% Bonus Depr 2012 (CMP30302) | | 3 | SL 3 | 1.0 | 1.00000 | - | Flow-through | |
| 169 | CMP30302 | External Software - 2013 Ongoing - (CMP30302) | | 3 | SL 3 | 1.0 | 1.00000 | - | Flow-through | |
| 170 | Software | Internal Software - (CMP30302) | | 3 | SL 3 | 1.0 | - | - | Flow-through | |
| 171 | | Transmission - 100%-2011 Super Bonus Depreciation | | 22 | ADR_SYD | 2.0 | 1.00000 | | Flow-through | |
| 172 | GTP36700 | Transmission - 50%-2012 Bonus Depr | | 22 | ADR_SYD | 2.0 | 1.00000 | | Flow-through | |
| 173 | Mains | 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 | | | | (6,330,036) | (16,540,261) | (16,993,976) | - | - | |
| 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 |

Pacific Gas and Electric Company
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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 |
|----|----------------------------|------------|-------------|------------|------------|-------------|

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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| A | B | C | D | E | F | G | H | I | J | K |
|----|---|---|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|---|
| 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) | | | | | 3,378,119 | 3,470,784 | | |
| 17 | | Transmission - 100%-2011 Super Bonus Depreciation | 2,703,411 | | 1,292,822 | | | | | |
| 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 | Expense Estimates (Nominal) | | | | | | | | | |
| 36 | Energy/Fuel Expenses | | | | | | | | | |
| 37 | Production | | | | | | | | | |
| 38 | | Labor | | | | | | | | |
| 39 | | Materials & Services | | | | | | | | |
| 40 | | Other | | | | | | | | |
| 41 | Storage | | | | | | | | | |
| 42 | | Labor | | | | | | | | |
| 43 | | Materials & Services | | | | | | | | |
| 44 | | Other | | | | | | | | |
| 45 | Transmission | | | | | | | | | |
| 46 | | Labor | | | | | | | | |
| 47 | | Materials & Services | | | | | | | | |
| 48 | | Other | | | | | | | | |
| 49 | | IT | | | | | | | | |
| 50 | | Labor | | | | | | | | |
| 51 | | Materials & Services | | | | | | | | |
| 52 | | Other | 81,127,620 | 39,894,827 | | 22,174,690 | 33,256,418 | | | |
| 53 | | Customer Accounts | | | | | | | | |
| 54 | | Labor | | | | | | | | |
| 55 | | Materials & Services | | | | | | | | |
| 56 | | Other | | | | | | | | |
| 57 | | Customer Services | | | | | | | | |
| 58 | | Labor | | | | | | | | |
| 59 | | Materials & Services | | | | | | | | |
| 60 | | Other | 101,194 | 1,184,335 | | 1,511,911 | 1,462,295 | | | |
| 61 | | Administrative and General | | | | | | | | |
| 62 | | Labor | | | | | | | | |
| 63 | | Materials & Services | | | | | | | | |
| 64 | | Other | | | | | | | | |
| 65 | | Wage-Related | | | | | | | | |
| 66 | | Medical | | | | | | | | |
| 67 | | Benefits | | | | | | | | |
| 68 | Tax Deductible Decommissioning Expenditures | | | | | | | | | |
| 69 | | Trust | | | | | | | | |
| 70 | | Depreciation Reserve | | | | | | | | |
| 71 | | | | | | | | | | |
| 72 | | | | | | | | | | |

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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 - 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 | | | | 8.84% State Deferred Tax Rate 8.84% 35.00% Federal Deferred Tax Rate 35.00% 0.00% | | | | | | |
| 133 | State Income Tax Rate | | | | | | | | | |
| 134 | Federal Income Tax Rate | | | | | | | | | |
| 135 | MTD - Producer Tax Credit | | | | | | | | | |
| 136 | | | | Input =====> | | | | | | |
| 137 | CCFT Deduction (\$000) | | | Prior | | | | | | |
| 138 | Composite Federal & State | | | | | | | | | |
| 139 | | | | 40.75% | | | | | | |
| 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 | | | Incentive % Input =====> | | | | | | |
| 153 | CMP39101 | Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101) | | | | | | | | |
| 154 | Hardware | Comp Hardware - 2013 Ongoing (CMP39101) | | | | | | | | |
| 155 | CMP30302 | External Software - 50% Bonus Depr 2012 (CMP30302) | | | | | | | | |
| 156 | Software | External Software - 2013 Ongoing - (CMP30302) | | | | | | | | |
| 157 | | Internal Software - (CMP30302) | | | | | | | | |
| 158 | GTP36700 | Transmission - 100%-2011 Super Bonus Depreciation | | | | | | | | |
| 159 | Mains | Transmission - 50%-2012 Bonus Depr | | | | | | | | |
| 160 | | Transmission - 2013 Ongoing | | | | | | | | |
| 161 | GTP36700 | StanPac - 50% - 2012 Bonus Depreciation | | | | | | | | |
| 162 | Mains | StanPac - 2013 Ongoing | | | | | | | | |

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

| 1 | A | B | C | D | E | F | G | H | I | J | K |
|-----|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Revenue Requirements Estimation Model | | | | | | | | | | |
| 2 | UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BACKBONE TRANSMISSION | | | | | | | | | | |
| 3 | Model Inputs In Dollars (\$) | | | | | | | | | | |
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Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 9, Results of Operations

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 |

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

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 |

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

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> |

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

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 |
|----|----------------------------|-----------|-----------|------------|-----------|------------|

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

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 | COR Rate | | | | | | |
| 33 | Transmission | GTP36700 | 2.16% | | | | |
| | Storage | GUS35300 | 2.16% | | | | |

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

| | 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 (\$) | | | | | | | | | | | |
| 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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| 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 (\$) | | | | | | | | | | | |
| 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 | | | 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 - 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) | | | | <div style="display: flex; justify-content: space-between;"> </div> | | | | |
| 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 | | | | <div style="display: flex; justify-content: space-between;"> </div> | | | | |
| 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 - 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 | 2,481 | 6,552 | 6,642 | 6,406 |
| | 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 | (16,647) | 95,234 | 114,482 | 108,648 |
| 19 | Depreciation | 107,962 | 215,925 | 215,925 | 215,925 |
| 20 | Decommissioning | - | - | - | - |
| 21 | Total Operating Expenses | 93,796 | 317,711 | 337,049 | 330,979 |
| 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) | | | | | | | | | |
| 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) | | | | | | 1,563,213 | | |
| 14 | External Software - 50% Bonus Depr 2012 (CMP30302) | | | | | | | | |
| 15 | External Software - 2013 Ongoing - (CMP30302) | | | | | | 4,374,548 | | |
| 16 | Internal Software - (CMP30302) | | | | | | 3,378,119 | | |
| 17 | Transmission - 100%-2011 Super Bonus Depreciation | | | | | | | | |
| 18 | Transmission - 50%-2012 Bonus Depr | | | | | | | | |
| 19 | Transmission - 2013 Ongoing | | | | | | 51,928,004 | | |
| 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 | | | | | | 1,144,047 | | |
| 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) | | | | | | | | | | | | | |
| 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 - 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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| | A | B | C | D | E | F | G | H | I | | | |
|----|--|---|---|---|--------------------------|-------------|------------------------|-------------|-------------|---------|--|--|
| 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 | | | | | | | | | | | |
| 21 | Storage - 2013 Ongoing | | | | | | | | | | | |
| 22 | Retirements | | | | | | | | | | | |
| 23 | Removal Costs | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101) | | | | | | | | | | | |
| 26 | Comp Hardware - 2013 Ongoing (CMP39101) | | | | | | | | | | | |
| 27 | External Software - 50% Bonus Depr 2012 (CMP30302) | | | | | | | | | | | |
| 28 | External Software - 2013 Ongoing - (CMP30302) | | | | | | | | | | | |
| 29 | Internal Software - (CMP30302) | | | | | | | | | | | |
| 30 | 0 | | | | | | | | | | | |
| 31 | 0 | | | | | | | | | | | |
| 32 | Storage - 100%-2011 Super Bonus Depreciation | | | | | | | | | | | |
| 33 | Storage - 50%-2012 Bonus Depreciation | | | | | | | | | 29,683 | | |
| 34 | 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 | | | | 32,180,463 | | | | |
| 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 | | | | | | | | |
| 33 | Storage - 2013 Ongoing | | | | 708,981 | | | | |

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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

SB_GT&S_0689426

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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 | |

| | GTAM & CONTINGENCY | 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 |
|----------------------------------|--------|-------------|-------------|-------------|-------------|---------------|
| Software Internal | 2011 | 0 | 0 | 0 | 0 | - |
| | 2012 | 0 | 7,817,038 | 0 | 0 | 7,817,038 |
| | 2013 | 0 | 0 | 20,425,770 | 0 | 20,425,770 |
| | 2014 | 0 | 0 | 0 | 20,986,068 | 20,986,068 |
| Total Software Internal | | | 7,817,038 | 20,425,770 | 20,986,068 | 49,228,875 |
| Software External | 2011 | 0 | 0 | 0 | 0 | - |
| | 2012 | 0 | 8,950,059 | 0 | 0 | 8,950,059 |
| | 2013 | 0 | 0 | 26,450,669 | 0 | 26,450,669 |
| | 2014 | 0 | 0 | 0 | 26,156,259 | 26,156,259 |
| Total Software External | | | 8,950,059 | 26,450,669 | 26,156,259 | 61,556,987 |
| Hardware | 2011 | 4,815,132 | 0 | 0 | 0 | 4,815,132 |
| | 2012 | 0 | 0 | 0 | 0 | - |
| | 2013 | 0 | 0 | 9,451,954 | 0 | 9,451,954 |
| | 2014 | 0 | 0 | 0 | 4,179,881 | 4,179,881 |
| Total Hardware | | 4,815,132 | - | 9,451,954 | 4,179,881 | 18,446,967 |
| TOTAL IT | 2011 | 4,815,132 | 0 | 0 | 0 | 4,815,132 |
| | 2012 | 0 | 16,767,097 | 0 | 0 | 16,767,097 |
| | 2013 | 0 | 0 | 56,328,392 | 0 | 56,328,392 |
| | 2014 | 0 | 0 | 0 | 51,322,207 | 51,322,207 |
| 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 | |

Pacific Gas and Electric Company
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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 | | | | | | | |
|--|------------------------|------------|-------------|-------------|-------------|-----------------|---------|
| | 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 | line 33 |

WP 9-57

SB_GT&S_0689429

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

| Line No. | Capital | | | Contingency Allocation to Storage and Backbone & Local Transmission | | | | | WP Ref | |
|----------|---------------|-----------------|--------|---|------------|------------|------------|------------|-------------|-----------------|
| | Category | MAT | MULT % | UCC | 2011 Total | 2012 Total | 2013 Total | 2014 Total | | Total 2011-2014 |
| 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 | WP 9 57 |
| 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 |

| Line No. | Expense | | | Contingency Allocation to Storage and Backbone & Local Transmission | | | | | WP Ref | |
|----------|---------------|-----------------|--------|---|------------|------------|------------|------------|-------------|-----------------|
| | 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 |

| Line No. | StanPac | | | Contingency Allocation to StanPac | | | | | WP Ref | |
|----------|----------|-----------------|--------|-----------------------------------|------------|------------|------------|------------|-----------|-----------------|
| | 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 |

WP 9-59

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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 | WP 9 60 | |
| 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 21 |

| 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 | WP 9 60 | |
| 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 22 |

| 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 | WP 9 60 | |
| 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 | line 25 |

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500-UCC Allocation Table

| Line No. | UCC | 2011-2014 Cap and Exp Project Costs | UCC 500 Allocators |
|---|---|---|-----------------------|
| Direct Storage, Backbone & Local Transmission Project Costs for Allocation 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