

R.11-02-019

Administrative Law Judge Maribeth Bushey

Late-Filed Exhibit ALJ-3

Results of Operations Workpapers

Results of Operations Workpapers

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Calculation of Authorized Increase in Revenue Requirement

PIPELINE SAFETY ENHANCEMENT PLAN Results of Operations Calculations In Dollars (\$000's)

<u>Ln.No.</u>	<u>Description</u>	<u>3-Year Total</u>
1	PG&E Requested Operating Revenue Requirement Increase:	<u>\$768,753</u>
	<u>Itemized Reductions</u>	
	Operating Expenses:	
2	Disallowed Expenses (with FF&U)	-\$291,212
	Taxes:	
3	Property	-\$2,667
4	State and Federal Income Tax	-\$8,825
5	Depreciation	-\$47,208
6	Return on Rate Base	-\$70,939
7	Reductions Subtotal	<u>-\$420,851</u>
8	Operating Revenue Less Reductions	<u><u>\$347,902</u></u>
9	Disallowance of 10 months 2012 revenues	-\$70,097
10	Decision Increase in Operating Revenue Requirement:	<u><u>\$277,805</u></u>

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

Capital	2011 (Note 1)	2012	2013	2014	Total
Local Transmission					
2011:	\$475	\$887	\$946	\$935	\$2,943
2012 Additions:		\$3,353	\$13,428	\$13,937	\$30,718
2013 Additions:			\$7,211	\$25,045	\$32,256
2014:				\$12,868	\$12,868
Total Local Transmission:	\$475	\$4,240	\$21,585	\$52,785	\$78,785
Backbone Transmission					
2011:	\$46	\$80	\$85	\$84	\$264
2012 Additions:		\$1,344	\$5,384	\$5,588	\$12,317
2013 Additions:			\$1,126	\$3,910	\$5,035
2014:				\$618	\$618
Total Backbone Transmission:	\$46	\$1,424	\$6,595	\$10,199	\$18,234
Storage					
2011:	\$0	\$0	\$0	\$0	\$0
2012 Additions:		-\$1	-\$22	-\$42	-\$65
2013 Additions:			\$858	\$2,980	\$3,838
2014:				\$77	\$77
Total Storage:	\$0	-\$1	\$836	\$3,015	\$3,850
Total	\$491	\$5,663	\$29,016	\$65,999	\$100,869
Expense					
Local Transmission	\$51,584	\$58,730	\$61,284	\$65,151	\$236,750
Backbone Transmission	\$61,627	\$19,237	\$13,284	\$27,272	\$121,420
Storage	\$123	\$486	\$217	\$1,563	\$2,389
Total	\$113,335	\$78,454	\$74,785	\$93,985	\$360,559
Total	2011 (Note 1)	2012	2013	2014	Total
Local Transmission	\$51,760	\$62,970	\$82,869	\$117,936	\$315,535
Backbone Transmission	\$61,642	\$20,661	\$19,879	\$37,471	\$139,654
Storage	\$123	\$486	\$1,053	\$4,577	\$6,239
Total	\$113,526	\$84,117	\$103,801	\$159,984	\$461,428

(Note 1) - Outside of recovery request

C:\Users\ndj1\Documents\PSEP\Decision Models 10_3_2012\RO_Decision_10_3_2012_LOB_Model.xlsx RateInput

Summary of Revenue Requirement Cost Inputs

Annual Implementation Plan - Summary Capital and Expenses in RO Model

Ln. No.

	Capital				2011-2014	
	(Additions + Cost of Removal)				Total	
	2011	2012	2013	2014		
1						
2	Local Transmissin	\$12,213,958	\$156,540,273	\$253,098,956	\$451,634,409	\$873,487,596
3	Backbone Transmission	\$1,096,114	\$62,765,592	\$39,510,720	\$21,676,698	\$125,049,125
4	Storage	\$0	\$0	\$30,116,572	\$2,693,001	\$32,809,573
	RO Total	\$13,310,072	\$219,305,866	\$322,726,248	\$476,004,108	\$1,031,346,293
5	Expense					
6	Local Transmissin	\$50,922,466	\$57,976,200	\$60,497,697	\$64,314,970	\$233,711,333
7	Backbone Transmission	\$60,835,790	\$18,990,262	\$13,113,841	\$26,921,658	\$119,861,551
8	Storage	\$121,897	\$480,252	\$214,031	\$1,542,583	\$2,358,764
	RO Total	\$111,880,153	\$77,446,715	\$73,825,569	\$92,779,212	\$355,931,648
9	Total RO Model Cost Input					
10	Local Transmissin	\$63,136,423	\$214,516,473	\$313,596,653	\$515,949,379	\$1,107,198,929
11	Backbone Transmission	\$61,931,904	\$81,755,855	\$52,624,561	\$48,598,357	\$244,910,676
12	Storage	\$121,897	\$480,252	\$30,330,603	\$4,235,584	\$35,168,337
	RO Total(Note 1)	\$125,190,224	\$296,752,581	\$396,551,817	\$568,783,319	\$1,387,277,942

Note(1) - RO model excludes 1/7 of the StanPac costs(adjustment shown below)

StandpPac Cost Adjustment	Total
Capital Addition	999,964
Expense	562,857
Total StanPac Adjustment	1,562,821
Total Capital with 100% StanPac	1,032,346,257
Total Expense with 100% StanPac	356,494,505
RO Total with 100% StanPac	1,388,840,763

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**UPDATED PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN
PROJECT**

CAPITAL	Capital Expenditures by Year for Bonus Depreciation					
		100% BD	50% BD	No Bonus Depreciation		Total
	yearOp	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	
Transmission	2011	13,310,072	417,826	0	0	13,727,898
	2012		218,360,941	1,854,250	0	220,215,190
	2013			285,282,741	814,223	286,096,964
	2014				472,496,884	472,496,884
Total Transmission		13,310,072	218,778,767	287,136,991	473,311,107	992,536,936
Storage	2011	-	-	-	-	-
	2012		0	0	0	0
	2013			30,116,572	250,584	30,367,156
	2014				2,442,417	2,442,417
Total Storage		-	0	30,116,572	2,693,001	32,809,573
Software Internal	2011	0	-	-	-	0
	2012		0	-	-	0
	2013			0	-	0
	2014				0	0
Total Software-Internal		0	0	0	0	0
Software External	2011	0	-	-	-	0
	2012		0	-	-	0
	2013			0	-	0
	2014				0	0
Total Software-External		0	0	0	0	0
Hardware	2011	0	-	-	-	0
	2012		0	-	-	0
	2013			0	-	0
	2014				0	0
Total Hardware		0	0	0	0	0
STANPAC	2011	0	-	-	-	0
	2012		527,099	0	0	527,099
	2013			5,472,685	0	5,472,685
	2014				-	-
Total STANPAC		0	527,099	5,472,685	0	5,999,784
Capital Grand Total		13,310,072	219,305,866	322,726,248	476,004,108	1,031,346,293

EXPENSE	Expense Data by Year				
	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	Total
Expense Transmission	108,381,113	76,966,462	73,611,538	91,236,629	350,195,741
Exp STANPAC Adjusted	3,377,143	0	0	0	3,377,143
Expense Storage	121,897	480,252	214,031	1,542,583	2,358,764
IT Expense	0	0	0	0	0
Expense Grand Total	111,880,153	77,446,715	73,825,569	92,779,212	355,931,648

STANPAC Expense total	3,940,000	0	0	0	3,940,000
PG&E Allocation	85.71%				

**UPDATED PIPELINE SAFETY ENHANCEMENT PLAN - IMPLEMENTATION PLAN
PROJECT**

Cost of Removal	Cost of Removal by Year for Bonus Depreciation					Total
	yearOp	100% BD Sum of 2011	50% BD Sum of 2012	No Bonus Depreciation Sum of 2013 Sum of 2014		
Transmission	2011	286,918	9,007	0	0	295,925
	2012		4,707,093	39,971	0	4,747,065
	2013			6,149,692	17,552	6,167,244
	2014				10,185,370	10,185,370
Total Transmission		286,918	4,716,100	6,189,663	10,202,922	21,395,603
Storage	2011	-	-	-	-	-
	2012		0	0	0	0
	2013			649,207	5,402	654,609
	2014				52,650	52,650
Total Storage		-	0	649,207	58,052	707,259
Software Internal	2011					-
	2012					-
	2013					-
	2014					-
Total Software-Internal		-	-	-	-	-
Software External	2011					-
	2012					-
	2013					-
	2014					-
Total Software-External		-	-	-	-	-
Hardware	2011					-
	2012					-
	2013					-
	2014					-
Total Hardware		-	-	-	-	-
STANPAC	2011	0	-	-	-	0
	2012		11,362	0	0	11,362
	2013			117,972	0	117,972
	2014				-	-
Total STANPAC		0	11,362	117,972	0	129,334
Capital Grand Total		286,918	4,727,463	6,956,842	10,260,973	22,232,197
COR Rate						
Transmission	GTP36700	2.16%				
Storage	GUS35300	2.16%				

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

<u>Ln.No.</u>		<u>*2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-year Total</u>
1	Operating Revenue:	113,525,646	84,116,744	103,801,356	159,984,105	347,902,205
	Operating Expenses:					
2	Energy/Fuel Expenses	-	-	-	-	
3	Production	-	-	-	-	
4	Storage	121,897	480,252	214,031	1,542,583	2,236,867
5	Transmission	111,758,255	76,966,462	73,611,538	91,236,629	241,814,629
6	IT	0	0	0	0	
7	Customer Accounts	-	-	-	-	
8	Customer Services	-	-	-	-	
9	Other Adjustments	-	(889)	(21,721)	(41,565)	(64,174)
10	Uncollectibles	352,497	261,182	322,303	496,751	1,080,236
11	Franchise Requirements	1,104,457	818,346	1,009,852	1,556,437	3,384,636
12	Subtotal Expenses	113,337,107	78,525,355	75,136,004	94,790,834	248,452,193
	Taxes:					
13	Property	-	82,284	1,518,894	4,843,223	6,444,400
14	Payroll	-	-	-	-	
15	Business and Other Taxes	-	-	-	-	
16	State Corporation Franchise	(71,700)	(1,133,929)	(2,063,797)	(3,253,355)	(6,451,081)
17	Federal Income	(117,014)	(1,400,168)	1,747,176	6,443,558	6,790,566
18	Subtotal Taxes	(188,714)	(2,451,814)	1,202,272	8,033,426	6,783,885
19	Depreciation	115,205	2,128,603	6,820,142	13,733,523	22,682,269
20	Decommissioning	-	-	-	-	
21	Total Operating Expenses	113,263,598	78,202,145	83,158,418	116,557,784	277,918,347
22	Net for Return	262,048	5,914,599	20,642,938	43,426,321	69,983,858
23	Weighted Average Rate Base	4,338,542	97,923,831	341,770,489	718,978,827	
24	Rate of Return: On Rate Base	6.04%	6.04%	6.04%	6.04%	
25	On Equity	6.06%	6.06%	6.06%	6.06%	

*Not Requested For Recovery

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

<u>Ln.No.</u>		<u>*2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-year Total</u>
Taxable Income:						
1	Operating Revenue	113,525,646	84,116,744	103,801,356	159,984,105	2,236,867
2	Less: O&M Expenses	113,337,107	78,525,355	75,136,004	94,790,834	248,452,193
4	Taxes Other Than Income	-	82,284	1,518,894	4,843,223	6,444,400
	Decommissioning Deduction	-	-	-	-	-
5	Interest Charges	120,742	2,725,220	9,511,473	20,009,181	32,245,874
6	Fiscal/Calendar Adjustment	-	-	-	-	-
7	Operating Expense Adjustment	0	0	0	0	0
8	Capitalized Interest Adjustment	-	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-	-
11	Subtotal Deductions	<u>113,457,848</u>	<u>81,332,859</u>	<u>86,166,370</u>	<u>119,643,238</u>	<u>287,142,467</u>
12	Taxable Income before Depreciation	67,798	2,783,885	17,634,986	40,340,867	60,759,738
California Corporation Franchise Tax (CCFT)						
13	State Depreciation	591,962	10,883,672	34,024,262	66,882,556	111,790,490
14	Removal Costs	286,918	4,727,463	6,956,842	10,260,973	21,945,278
15	Repair Allowance	-	-	-	-	-
16	State Taxable Income	<u>(811,082)</u>	<u>(12,827,249)</u>	<u>(23,346,119)</u>	<u>(36,802,662)</u>	<u>(72,976,030)</u>
17	CCFT	(71,700)	(1,133,929)	(2,063,797)	(3,253,355)	(6,451,081)
18	Deferred Taxes - Depreciation	-	-	-	-	-
19	Deferred Taxes - Interest	-	-	-	-	-
20	Deferred Taxes - Vacation	-	-	-	-	-
21	Deferred Taxes - Other	-	-	-	-	-
22	Total CCFT	<u>(71,700)</u>	<u>(1,133,929)</u>	<u>(2,063,797)</u>	<u>(3,253,355)</u>	<u>(6,451,081)</u>
Federal Income Tax						
23	Prior Year CCFT	-	(71,700)	(1,133,929)	(2,063,797)	(3,269,425)
24	Federal Depreciation	13,023,153	112,653,662	25,980,944	62,458,477	201,093,083
25	Removal Costs	286,918	4,727,463	6,956,842	10,260,973	21,945,278
26	Repair Allowance	-	-	-	-	-
27	Preferred Dividend Credit	-	-	-	-	-
28	Federal Taxable Income	<u>(13,242,274)</u>	<u>(114,525,539)</u>	<u>(14,168,872)</u>	<u>(30,314,787)</u>	<u>(159,009,198)</u>
29	Federal Income Tax	(4,634,796)	(40,083,939)	(4,959,105)	(10,610,175)	(55,653,219)
	MTD - Producer Tax Credit	-	-	-	-	-
30	Deferred Taxes - Depreciation	4,517,782	38,683,770	6,706,281	17,053,734	62,443,785
31	Deferred Taxes - Interest	-	-	-	-	-
32	Deferred Taxes - Vacation	-	-	-	-	-
33	Deferred Taxes - Other	-	-	-	-	-
34	Total Federal Income Tax	<u>(117,014)</u>	<u>(1,400,168)</u>	<u>1,747,176</u>	<u>6,443,558</u>	<u>6,790,566</u>
	*Not Requested For Recovery					

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

<u>Ln.No.</u>		<u>*2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-year</u> <u>Total</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	3.15%	3.15%	3.15%	3.15%	
4	Total %	6.04%	6.04%	6.04%	6.04%	
5	Debt	120,742	2,725,220	9,511,473	20,009,181	
6	Preferred Stock	4,929	111,241	388,251	816,760	
7	Common Equity	136,378	3,078,138	10,743,214	22,600,380	
8	Total \$	262,048	5,914,599	20,642,938	43,426,321	
Weighted Average Rate Base						
9	Plant	6,511,577	120,312,355	385,486,260	776,242,530	
Working Capital						
10	Fuel	-	-	-	-	
11	Materials and Supplies	-	-	-	-	
12	Working Cash	-	-	-	-	
13	Subtotal	-	-	-	-	
14	Total Plant	6,511,577	120,312,355	385,486,260	776,242,530	
Less:						
15	Accumulated Deferred Taxes	2,258,891	23,859,667	46,554,693	58,434,700	
16	Deferred Investment Tax Credit	-	-	-	-	
17	Customer Advances	-	-	-	-	
18	Deferred CIAC Tax	-	-	-	-	
19	Vacation Pay Deferral	-	-	-	-	
20	Capitalized Interest	-	-	-	-	
21	Subtotal	2,258,891	23,859,667	46,554,693	58,434,700	
22	Accumulated Depreciation	(85,857)	(1,471,143)	(2,838,923)	(1,170,997)	
23	Weighted Average Rate Base *Not Requested For Recovery	4,338,542	97,923,831	341,770,489	718,978,827	

b

	A	B	C	D	E	F	G	H	I	J	
1	Revenue Requirements Estimation Model										
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT										
3	Model Inputs in Dollars (\$)					UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT					
4					2010	2011	2012	2013	2014	2015	
5	Analysis Period				2011 Through		2061				
6	Analysis Life				51 Years						
7	Sensitivity				0.01						
8	Jurisdiction				CPUC						
9	Plant Investment (Nominal)										
10	Gross Plant Additions				All Years Total		Input >>>>				
11	Comp Hardware - 100% 2011 Super				0	0					
12	Comp Hardware - 2013 Ongoing ICA				0	0					
13	External Software - 50% Bonus Dep				0	0					
14	External Software - 2013 Ongoing				0	0					
15	Internal Software - (CMP30302)				0	0					
16	Transmission-100%-2011 Super Bor				13,023,153	13,023,153					
17	Transmission-50%-2012 Bonus Dep				214,062,666	214,062,666					
18	Transmission & StanPac - 2013 Ong				749,410,226	749,410,226					
19	STANPAC - 50% - 2012 Bonus Depr				515,737	515,737					
20	Storage - 100%-2011 Super Bonus C				-	-					
21	Storage - 50%-2012 Bonus Depr				0	0					
22	Storage - 2013 Ongoing				32,102,314	32,102,314					
23	Removal Costs				Input >>>>						
24	Comp Hardware - 100% 2011 Super				-	-					
25	Comp Hardware - 2013 Ongoing ICA				-	-					
26	External Software - 50% Bonus Dep				-	-					
27	External Software - 2013 Ongoing				-	-					
28	Internal Software - (CMP30302)				-	-					
29	Transmission-100%-2011 Super Bor				286,918	286,918					
30	Transmission-50%-2012 Bonus Dep				4,716,100	4,716,100					
31	Transmission & StanPac - 2013 Ong				16,510,567	16,510,567					
32	STANPAC - 50% - 2012 Bonus Depr				11,362	11,362					
33	Storage - 100%-2011 Super Bonus C				-	-					
34	Storage - 50%-2012 Bonus Depr				0	0					
35	Storage - 2013 Ongoing				707,259	707,259					
36	Salvage				Input >>>>						
37	Expense Estimates (Nominal)				All Years Total		Input >>>>				
38	Energy/Fuel Expenses				-						
39	Production				-						
40	Labor				-						
41	Materials & Services				-						
42	Other				-						
43	Storage				-						
44	Labor				-						
45	Materials & Services				-						
46	Other				2,356,764	121,897	480,262	214,031	1,542,583		
47	Transmission				-						
48	Labor				-						
49	Materials & Services				-						
50	Other				353,572,884	111,758,255	76,966,462	73,611,538	91,236,629		
51	IT				-						
52	Labor				-						
53	Materials & Services				-						
54	Other				0	0	0	0	0		
55	Customer Accounts				-						
56	Labor				-						
57	Materials & Services				-						
58	Other				-						
59	Customer Services				-						
60	Labor				-						
61	Materials & Services				-						
62	Other				-						
63	Other Adjustments				-						
64	Labor				-						
65	Materials & Services				-						
66	Other				(64,174)	(889)					
67	Wage-Related				-						
68	Medical				-						
69	Benefits				-						
70	Tax Deductible Decommissioning Expenditures				Input >>>>						
71	Trust				-						
72	Depreciation Reserve				-						
73	Book Capitalization										
74	Depreciation - Factors				Life	Net Salvage	Input Rate	Sunk Investment (End of Base Year)			
75	CMP39 Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)						19.51%	Avg. Age	Initial Plant	Initial Reser	
76	101 Comp Hardware - 2013 Ongoing (CMP39101)						19.51%				
77	CMP30 External Software - 50% Bonus Depr 2012 (CMP30302)						19.81%				
78	302 External Software - 2013 Ongoing - (CMP30302)						19.81%				
79	Software Internal Software - (CMP30302)						19.81%				
80	GTP367 Transmission-100%-2011 Super Bonus Depreciation						1.77%				
81	00 Transmission-50%-2012 Bonus Depreciation						1.77%				
82	Maine Transmission & StanPac - 2013 Ongoing						1.77%				
83	GUS33 STANPAC - 50% - 2012 Bonus Depreciation						1.77%				
84	300 Storage - 100%-2011 Super Bonus Depreciation						1.77%				
85	Storage - 50%-2012 Bonus Depreciation						1.77%				
86	Storage - 2013 Ongoing						1.77%				
87	Depreciation - Amounts				All Years Total		Input >>>>				
88	Taxes				Rate		Input >>>>				
89	Property Tax				1.25%						
90	Business and Other Taxes										
91	Payroll (Percent of Labor)										
92	State Income Tax Rate				8.84%		State Deferred Tax Rate		8.84%		
93	Federal Income Tax Rate				35.00%		Federal Deferred Tax Rate		35.00%		
94	MTD - Producer Tax Credit				0.00%		Input >>>>				
95	CCFT Deduction (\$000)				Prior						
96	Composite Federal & State				40.75%						
97	Federal Tax Depreciation - Factors										
98	CMP39 Comp Hardware - 100% 2011 Super				Life	Method	Factor	Basis Adj.	Accumulated	Straight	
99	101 Comp Hardware - 2013 Ongoing ICA				5	MACRS	2.0	1.00000	Deferred Tax	Line Basis	
100	CMP30 External Software - 50% Bonus Dep				3	SL 3	1.0	1.00000			
101	302 External Software - 2013 Ongoing				3	SL 3	1.0	1.00000			
102	Software Internal Software - (CMP30302)				3	SL 3	1.0	-			
103	GTP367 Transmission-100%-2011 Super Bor				15	MACRS	1.5	1.00000			

	A	B	C	D	E	F	G	H	I	J	
1	Revenue Requirements Estimation Model										
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT										
3	Model Inputs In Dollars (\$)				UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT						
4					2010	2011	2012	2013	2014	2015	
164	00	Transmission-50%-2012 Bonus Dep			15	MACRS	1.5	1,000,000		1	
165		Transmission & StanPac - 2013 On			15	MACRS	1.5	1,000,000		1	
166	Mains	STANPAC - 50% - 2012 Bonus Depr			15	MACRS	1.5	1,000,000		1	
167	GUS35	Storage - 100%-2011 Super Bonus D			15	MACRS	1.5	1,000,000		1	
168	300	Storage - 50%-2012 Bonus Depr			15	MACRS	1.5	1,000,000		1	
169	Storage	Storage - 2013 Ongoing			15	MACRS	1.5	1,000,000		1	
170											
171	Federal Tax Depreciation - Amounts				Incentive %	Input >>>>					
172	CMP39	Comp Hardware - 100% 2011 Super			100%						
173	101	Comp Hardware - 2013 Ongoing (C			0%						
174	CMP30	External Software - 50% Bonus Dep			50%						
175	302	External Software - 2013 Ongoing -			0%						
176	Software	Internal Software - (CMP30302)			0%						
177	GTP367	Transmission-100%-2011 Super Bot			100%						
178	00	Transmission-50%-2012 Bonus Dep			50%						
179	Mains	Transmission & StanPac - 2013 On			0%						
180		STANPAC - 50% - 2012 Bonus Depr			50%						
181	GUS35	Storage - 100%-2011 Super Bonus D			100%						
182	300	Storage - 50%-2012 Bonus Depr			50%						
183	Storage	Storage - 2013 Ongoing			0%						
184											
185											
186	State Tax Depreciation - Factors				Life	Method	Factor	Basis Adj.	Accumulated	Deferred Tax	Normalizati
187	CMP39	Comp Hardware - 100% 2011 Super			6	ADR SYD	2.0	1,000,000	-	-	w-through
188	101	Comp Hardware - 2013 Ongoing (C			6	ADR SYD	2.0	1,000,000	-	-	w-through
189	CMP30	External Software - 50% Bonus Dep			3	SL 3	1.0	1,000,000	-	-	w-through
190	302	External Software - 2013 Ongoing -			3	SL 3	1.0	1,000,000	-	-	w-through
191	Software	Internal Software - (CMP30302)			3	SL 3	1.0	-	-	-	w-through
192	GTP367	Transmission-100%-2011 Super Bot			22	ADR SYD	2.0	1,000,000	-	-	w-through
193	00	Transmission-50%-2012 Bonus Dep			22	ADR SYD	2.0	1,000,000	-	-	w-through
194	Mains	Transmission & StanPac - 2013 On			22	ADR SYD	2.0	1,000,000	-	-	w-through
195		STANPAC - 50% - 2012 Bonus Depr			22	ADR SYD	2.0	1,000,000	-	-	w-through
196	GUS35	Storage - 100%-2011 Super Bonus D			22	ADR SYD	2.0	1,000,000	-	-	w-through
197	300	Storage - 50%-2012 Bonus Depr			22	ADR SYD	2.0	1,000,000	-	-	w-through
198	Storage	Storage - 2013 Ongoing			22	ADR SYD	2.0	1,000,000	-	-	w-through
199											
200	State Tax Depreciation - Amounts				All Years Total	Input >>>>					
213	Straight-Line Tax Depreciation - Amounts				Input >>>>						
226					Input >>>>						
227	Software Expense Adjustment				(0)	(0)	(0)	(0)	(0)	-	
228	Deferred Investment Tax Credit				-	-	-	-	-	-	
229	Removal Costs				22,232,197	286,918	4,727,463	6,956,842	10,260,973	-	
230	Repair Allowance										
231	Federal										
232	State										
233											
234	Factors				Rate	Input >>>>					
235	Pension & Benefit				0.000%						
236	Uncollectibles (Avg. Rate)				Gas	0.311%	0.311%	0.311%	0.311%	0.311%	
237	Franchise				Gas	0.976%	0.976%	0.976%	0.976%	0.976%	
238	Revenue										
239											
240	Capital Structure (%)				Input >>>>						
241	Debt				46.00%	46.00%	46.00%	46.00%	46.00%	46.00%	
242	Equity				52.00%	52.00%	52.00%	52.00%	52.00%	52.00%	
243	Preferred				2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
244	Total				100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
245											
246	Cost of Capital (%)				Input >>>>						
247	Debt				6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	
248	Equity				6.05%	6.05%	6.05%	6.05%	6.05%	6.05%	
249	Preferred				5.68%	5.68%	5.68%	5.68%	5.68%	5.68%	
250	Weighted Avg				6.04%	6.04%	6.04%	6.04%	6.04%	6.04%	

	B	C	D	E	F	G	H	I	J	
1										
2	Global adjustment for Capital direct project cost including StanP					Enter adjustments as percent				
3			2011	2012	2013	2014	Total			
4	Local Transmission (with StanPac)	24,339,500	176,153,379	272,929,714	354,179,212	827,601,805			Comment	
5	% adjustment		-1.57%	-3.12%	-4.64%				net total after	
6	After % adj	24,339,500	173,388,035	264,421,702	337,747,763	799,895,000			enter negative	
7										
8	Backbone Transmission	2,999,000	65,241,797	27,567,305	6,154,786	101,962,888			net total after	
9	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
10	After % adj	2,999,000	64,216,858	26,707,952	5,869,247	99,793,057				
11										
12	Storage	150,000	2,511,000	27,946,833	427,029	31,034,862			net total after	
13	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
14	After % adj	150,000	2,471,553	27,075,649	407,218	30,104,419				
15										
16	Total capital before % adj	27,488,500	243,906,176	328,443,852	360,761,027	960,599,555			net total after	
17	Total adjusted	-	(3,831,730)	(10,238,549)	(16,736,800)	(30,807,079)				
18	Net of adjustment	27,488,500	240,074,446	318,205,303	344,024,227	929,792,476				
19										
20										
21	Global adjustment for Expense direct project cost including StanPac									
22			2011	2012	2013	2014	Total			
23	Local Transmission (with StanPac)	47,643,157	52,285,000	55,481,000	59,890,844	215,300,001			Comment	
24	% adjustment		-1.57%	-3.12%	-4.64%				net total after	
25	After % adj	47,643,157	51,463,610	53,751,496	57,112,326	209,970,589			enter negative	
26										
27	Backbone Transmission	60,011,000	17,873,000	12,041,000	26,610,000	118,535,000			net total after	
28	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
29	After % adj	60,011,000	17,592,218	11,665,647	25,375,481	114,644,346				
30										
31	Storage	0	278,000	0	1,378,000	1,656,000			net total after	
32	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
33	After % adj	0	273,633	0	1,314,070	1,567,703				
34										
35	Total exp before % adj	107,654,157	70,436,000	67,522,000	87,878,844	333,491,001			net total after	
36	Total adjusted	-	(1,106,539)	(2,104,857)	(4,076,966)	(7,288,363)				
37	Net of adjustment	107,654,157	69,329,461	65,417,143	83,801,878	326,202,638				
38										
39										
40	check						(0)			
41										
42										
43	Global adjustment for Capital common cost for UCC allocation (not including GTAM									
44			2011	2012	2013	2014	Total			
45	Total Common	19,741,985	25,608,231	35,728,080	24,112,139	105,188,435				
46	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
47	After % adj	19,741,985	25,203,961	34,814,332	22,993,504	102,553,781				
48										
49										
50	Global adjustment for Expense common cost for UCC allocation (not including GTAM									
51			2011	2012	2013	2014	Total			
52	Total Common	4,788,853	8,246,810	8,678,975	9,414,082	31,128,720				
53	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
54	After % adj	4,788,853	8,117,254	8,408,426	8,977,334	30,291,867				
55										
56										
57	check						(0)			
58										
59										
60										
61	Capital Adjustment			Year						
62				2010	2011	2012	2013	2014		
63										
64	Capital Structure (%)				Input ==>>>					
65	Debt				46.00%	46.00%	46.00%	46.00%		
66	Equity				52.00%	52.00%	52.00%	52.00%		
67	Preferred				2.00%	2.00%	2.00%	2.00%		
68	Total				100.00%	100.00%	100.00%	100.00%		
69										
70	Cost of Capital (%)				Input ==>>>					
71	Debt				6.05%	6.05%	6.05%	6.05%		
72	Equity				6.05%	6.05%	6.05%	6.05%		
73	Preferred				5.68%	5.68%	5.68%	5.68%		
74	Weighted Avg.				6.04%	6.04%	6.04%	6.04%		
75										
76										
77										
78										
79										
80										
81										

	B	C	D	E	F	G	H	I	J	
82	Book Depreciation Adjustment									
83										
84										
85	Local Transmission					Input				
86	Depreciation - Factors					Rate				
						2011 model	2012 model	2013 model	2014 model	
	CMP39101									
87	Hardware	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	19.51%	19.51%	19.51%	
88		Comp Hardware - 2013 Ongoing (CMP39101)				19.51%	19.51%	19.51%	19.51%	
	CMP30302									
89	Software	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%	19.81%	19.81%	19.81%	
90		External Software - 2013 Ongoing - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
91		Internal Software - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
	GTP36700									
92	Mains	Transmission - 100%-2011 Super Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
93		Transmission - 50%-2012 Bonus Depr				1.77%	1.77%	1.77%	1.77%	
94		Transmission - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
	GTP36700									
95	Mains	StanPac - 50% - 2012 Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
96		StanPac - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
97										
98										
99										
100										
101										
102	Backbone Transmission					Input				
103	Depreciation - Factors					Rate				
						2011 model	2012 model	2013 model	2014 model	
	CMP39101									
104	Hardware	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	19.51%	19.51%	19.51%	
105		Comp Hardware - 2013 Ongoing (CMP39101)				19.51%	19.51%	19.51%	19.51%	
	CMP30302									
106	Software	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%	19.81%	19.81%	19.81%	
107		External Software - 2013 Ongoing - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
108		Internal Software - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
	GTP36700									
109	Mains	Transmission - 100%-2011 Super Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
110		Transmission - 50%-2012 Bonus Depr				1.77%	1.77%	1.77%	1.77%	
111		Transmission - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
	GTP36700									
112	Mains	StanPac - 50% - 2012 Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
113		StanPac - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
114										
115										
116										
117										
118	Storage					Input				
						2011 model	2012 model	2013 model	2014 model	
	CMP39101									
119	Hardware	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	19.51%	19.51%	19.51%	
120		Comp Hardware - 2013 Ongoing (CMP39101)				19.51%	19.51%	19.51%	19.51%	
	CMP30302									
121	Software	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%	19.81%	19.81%	19.81%	
122		External Software - 2013 Ongoing - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
123		Internal Software - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
	GUS35300									
124	Storage	Storage - 100%-2011 Super Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
125		Storage - 50%-2012 Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
126		Storage - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	

Gas Transmission Project Escalation Factor Change Calculation

Line #	Description	Rate	Factor				Line #
			2011	2012	2013	2014	
1	Filed Escalation - Pipe/Valve Projects	3.12%	1	1.0312	1.063373	1.096551	1
2	New Escalation - Pipe/Valve Projects	1.50%	1	1.015	1.030225	1.045678	2
3	Difference			0.0162	0.033148	0.050872	3
4	Percent Change		0.000%	1.571%	3.117%	4.639%	4

Gas Transmission Project Depreciation Accrual Rate Change to 65-year Life

Line #	Description	Years	Net Salvage	Accrual Rate Formula	Accrual Rate
5	New Depreciation Life	65	-15.00%	$(1 - (\text{Net Salvage})) / \text{Years} =$	1.77%

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 - LT 2011 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					175,262	886,857	945,639	935,139	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					544	2,754	2,936	2,904	
17	11	Franchise Requirements					1,705	8,628	9,200	9,098	
18	12	Subtotal Expenses					2,249	11,382	12,136	12,001	
19		Taxes:									
20	13	Property					-	75,507	149,696	147,059	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					(85,795)	(40,377)	(35,024)	(31,211)	
24	17	Federal Income					(107,378)	152,125	138,911	135,671	
25	18	Subtotal Taxes					(173,173)	187,255	253,584	251,519	
26	19	Depreciation					105,717	211,435	211,435	211,435	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					(85,208)	410,072	477,155	474,958	
29											
30	22	Net for Return					240,468	476,785	468,484	460,183	
31											
32	23	Weighted Average Rate Base					3,981,254	7,893,791	7,756,359	7,618,926	
33											
34	24	Rate of Return: On Rate Base					6.04%	6.04%	6.04%	6.04%	
35	25	On Equity					6.06%	6.06%	6.06%	6.06%	

Pacific Gas and Electric / Company
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Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL							
3	Model Inputs in Dollars (\$)							
4					2010	2011	2012	2013
5								
6	Analysis Period				Jul-05 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)						0	
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)						0	
17	Transmission - 100%-2011 Super Bonus Depreciation						11,950,668	
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							
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						263,290	
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing							
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing							

Pacific Gas and Electric Company
Implementation Plan
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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 - LT 2012 CAPITAL										
3	Results of Operations Calculations In Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					0	3,353,166	13,428,352	13,936,602	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					0	10,412	41,695	43,273	
17	11	Franchise Requirements					0	32,622	130,640	135,585	
18	12	Subtotal Expenses					0	43,034	172,335	178,858	
19		Taxes:									
20	13	Property					-	-	967,742	1,918,585	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					0	(777,989)	(397,074)	(343,898)	
24	17	Federal Income					0	(1,117,770)	2,403,659	2,153,868	
25	18	Subtotal Taxes					0	(1,895,780)	2,974,327	3,728,555	
26	19	Depreciation					-	1,354,929	2,709,857	2,709,857	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					0	(497,798)	5,858,520	6,617,270	
29											
30	22	Net for Return					0	3,850,964	7,571,832	7,319,332	
31											
32	23	Weighted Average Rate Base					-	63,757,676	125,361,457	121,180,987	
33											
34	24	Rate of Return: On Rate Base					0.00%	6.04%	6.04%	6.04%	
35	25	On Equity					0.00%	6.06%	6.06%	6.06%	

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2012 CAPITAL							
3	Model Inputs In Dollars (\$)							
4				2010	2011	2012	2013	
5								
6	Analysis Period			Jul-05 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)					0		
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)					0		
17	Transmission - 100%-2011 Super Bonus Depreciation							
18	Transmission - 50%-2012 Bonus Depr					152,650,079		
19	Transmission - 2013 Ongoing							
20	StanPac - 50% - 2012 Bonus Depreciation					515,737		
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							
40	Transmission - 50%-2012 Bonus Depr					3,363,095		
41	Transmission - 2013 Ongoing							
42	StanPac - 50% - 2012 Bonus Depreciation					11,362		
43	StanPac - 2013 Ongoing							

Pacific Gas and Electric Company
Implementation Plan
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 - LT 2013 CAPITAL										
3	Results of Operations Calculations In Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					0	(0)	7,211,203	25,045,169	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					0	(0)	22,391	77,765	
17	11	Franchise Requirements					0	(0)	70,156	243,657	
18	12	Subtotal Expenses					0	(0)	92,546	321,422	
19		Taxes:									
20	13	Property					-	-	-	1,564,674	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					0	(0)	(1,152,340)	(447,296)	
24	17	Federal Income					0	(0)	(1,389,398)	4,620,257	
25	18	Subtotal Taxes					0	(0)	(2,541,738)	5,737,635	
26	19	Depreciation					-	-	2,190,689	4,381,377	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					0	(0)	(258,503)	10,440,434	
29											
30	22	Net for Return					0	(0)	7,469,708	14,604,735	
31											
32	23	Weighted Average Rate Base					-	-	123,670,628	241,800,242	
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%	6.04%	6.04%	
35	25	On Equity					0.00%	0.00%	6.06%	6.06%	

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL							
3	Model Inputs In Dollars (\$)							
4				2010	2011	2012	2013	
5								
6	Analysis Period			Jul-05 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)			0				
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)			0				
16	Internal Software - (CMP30302)			0				
17	Transmission - 100%-2011 Super Bonus Depreciation							
18	Transmission - 50%-2012 Bonus Depr							
19	Transmission - 2013 Ongoing			242,288,320				
20	StanPac - 50% - 2012 Bonus Depreciation							
21	StanPac - 2013 Ongoing			5,354,713				
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							
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing			5,337,951				
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing			117,972				

Pacific Gas and Electric Company
Implementation Plan
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 - LT 2014 CAPITAL										
3	Results of Operations Calculations In Dollars (\$)										
4	<u>Ln.No.</u>						<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
5											
6	1	Operating Revenue:					0	(0)	0		12,867,802
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-		-
9	3	Production					-	-	-		-
10	4	Storage					-	-	-		-
11	5	Transmission					-	-	-		-
12	6	IT					-	-	-		-
13	7	Customer Accounts					-	-	-		-
14	8	Customer Services					-	-	-		-
15	9	Administrative and General					-	-	-		-
16	10	Uncollectibles					0	(0)	0		39,955
17	11	Franchise Requirements					0	(0)	0		125,187
18	12	Subtotal Expenses					0	(0)	0		165,141
19		Taxes:									
20	13	Property					-	-	-		-
21	14	Payroll					-	-	-		-
22	15	Business and Other Taxes					-	-	-		-
23	16	State Corporation Franchise					0	(0)	0		(2,056,257)
24	17	Federal Income					0	(0)	0		(2,478,267)
25	18	Subtotal Taxes					0	(0)	0		(4,535,524)
26	19	Depreciation					-	-	-		3,909,105
27	20	Decommissioning					-	-	-		-
28	21	Total Operating Expenses					0	(0)	0		(461,278)
29											
30	22	Net for Return					0	(0)	0		13,329,080
31											
32	23	Weighted Average Rate Base					-	-	-		220,680,131
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%	0.00%		6.04%
35	25	On Equity					0.00%	0.00%	0.00%		6.06%

Pacific Gas and Electric: Company
 Implementation Plan
 Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2014 CAPITAL								
3	Modal Inputs in Dollars (\$)								
4					2010	2011	2012	2013	2014
5									
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input area>				
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP30101)								
13	Comp Hardware - 2013 Ongoing (CMP30101)				0				
14	External Software - 50% Bonus Depr 2012 (CMP30302)								
15	External Software - 2013 Ongoing - (CMP30302)				0				
16	Internal Software - (CMP20302)				0				
17	Transmission - 100%-2011 Super Bonus Depreciation								
18	Transmission - 50%-2012 Bonus Depr								
19	Transmission - 2013 Ongoing				441,980,760				
20	StanPac - 50% - 2012 Bonus Depreciation								
21	StanPac - 2013 Ongoing				0				
22	Retirements								
23	Removal Costs								
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP30101)								
25	Comp Hardware - 2013 Ongoing (CMP30101)								
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								
30	Transmission - 50%-2012 Bonus Depr								
31	Transmission - 2013 Ongoing				9,735,848				
32	StanPac - 50% - 2012 Bonus Depreciation								
33	StanPac - 2013 Ongoing				0				

Pacific Gas and Electric Company
Implementation Plan
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 - BB 2011 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.							2011	2012	2013	2014
5											
6	1	Operating Revenue:						15,728	79,589	84,864	83,922
7		Operating Expenses:									
8	2	Energy/Fuel Expenses						-	-	-	-
9	3	Production						-	-	-	-
10	4	Storage						-	-	-	-
11	5	Transmission						-	-	-	-
12	6	IT						-	-	-	-
13	7	Customer Accounts						-	-	-	-
14	8	Customer Services						-	-	-	-
15	9	Administrative and General						-	-	-	-
16	10	Uncollectibles						49	247	264	261
17	11	Franchise Requirements						153	774	826	816
18	12	Subtotal Expenses						202	1,021	1,089	1,077
19		Taxes:									
20	13	Property						-	6,776	13,434	13,198
21	14	Payroll						-	-	-	-
22	15	Business and Other Taxes						-	-	-	-
23	16	State Corporation Franchise						(5,905)	(3,624)	(3,143)	(2,801)
24	17	Federal Income						(9,636)	13,652	12,466	12,176
25	18	Subtotal Taxes						(15,541)	16,805	22,757	22,572
26	19	Depreciation						9,487	18,975	18,975	18,975
27	20	Decommissioning						-	-	-	-
28	21	Total Operating Expenses						(5,852)	36,801	42,821	42,624
29											
30	22	Net for Return						21,580	42,788	42,043	41,298
31											
32	23	Weighted Average Rate Base						357,289	708,410	696,077	683,743
33											
34	24	Rate of Return: On Rate Base						6.04%	6.04%	6.04%	6.04%
35	25	On Equity						6.06%	6.06%	6.06%	6.06%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2011 CAPITAL							
3	Model Inputs In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	Analysis Period				Jul-05 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)				0			
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)				0			
17	Transmission - 100%-2011 Super Bonus Depreciation				1,072,485			
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							
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				23,628			
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing							
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing							

Pacific Gas and Electric Company
Implementation Plan
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 - BB 2012 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					-	1,344,468	5,384,164	5,587,949	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					-	4,175	16,718	17,351	
17	11	Franchise Requirements					-	13,080	52,381	54,363	
18	12	Subtotal Expenses					-	17,255	69,099	71,714	
19		Taxes:									
20	13	Property					-	-	388,021	769,266	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					-	(311,938)	(159,208)	(137,888)	
24	17	Federal Income					-	(448,176)	963,759	863,604	
25	18	Subtotal Taxes					-	(760,114)	1,192,571	1,494,982	
26	19	Depreciation					-	543,265	1,086,531	1,086,531	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					-	(199,594)	2,348,200	2,653,227	
29											
30	22	Net for Return					-	1,544,083	3,035,963	2,934,722	
31											
32	23	Weighted Average Rate Base					-	25,563,954	50,264,293	48,588,113	
33											
34	24	Rate of Return: On Rate Base					0.00%	6.04%	6.04%	6.04%	
35	25	On Equity					0.00%	6.06%	6.08%	6.06%	

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2012 CAPITAL							
3	Model Inputs	In Dollars (\$)						
4					2010	2011	2012	2013
5								
6	Analysis Period				Jul-05 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)					0	
15		External Software - 2013 Ongoing - (CMP30302)						
16		Internal Software - (CMP30302)					0	
17		Transmission - 100%-2011 Super Bonus Depreciation						
18		Transmission - 50%-2012 Bonus Depr					61,412,587	
19		Transmission - 2013 Ongoing						
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						
30		Transmission - 50%-2012 Bonus Depr					1,353,005	
31		Transmission - 2013 Ongoing						
32		StanPac - 50% - 2012 Bonus Depreciation						
33		StanPac - 2013 Ongoing						

Pacific Gas and Electric Company
Implementation Plan
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 - BB 2013 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012		2013	2014
5											
6	1	Operating Revenue:					-	-		1,125,725	3,909,746
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-		-	-
9	3	Production					-	-		-	-
10	4	Storage					-	-		-	-
11	5	Transmission					-	-		-	-
12	6	IT					-	-		-	-
13	7	Customer Accounts					-	-		-	-
14	8	Customer Services					-	-		-	-
15	9	Administrative and General					-	-		-	-
16	10	Uncollectibles					-	-		3,495	12,140
17	11	Franchise Requirements					-	-		10,952	38,037
18	12	Subtotal Expenses					-	-		14,447	50,177
19		Taxes:									
20	13	Property					-	-		-	244,258
21	14	Payroll					-	-		-	-
22	15	Business and Other Taxes					-	-		-	-
23	16	State Corporation Franchise					-	-		(179,889)	(69,826)
24	17	Federal Income					-	-		(216,886)	721,258
25	18	Subtotal Taxes					-	-		(396,785)	885,690
26	19	Depreciation					-	-		341,984	883,967
27	20	Decommissioning					-	-		-	-
28	21	Total Operating Expenses					-	-		(40,354)	1,829,833
29											
30	22	Net for Return					-	-		1,166,079	2,279,913
31											
32	23	Weighted Average Rate Base					-	-		19,305,949	37,746,903
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%		6.04%	6.04%
35	25	On Equity					0.00%	0.00%		6.06%	6.06%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2013 CAPITAL							
3	Model Inputs In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	Analysis Period				Jul-05 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)							0
14	External Software - 50% Bonus Depr 2012 (CMP30302)							0
15	External Software - 2013 Ongoing - (CMP30302)							0
16	Internal Software - (CMP30302)							0
17	Transmission - 100%-2011 Super Bonus Depreciation							
18	Transmission - 50%-2012 Bonus Depr							
19	Transmission - 2013 Ongoing							38,659,008
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							
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing							851,712
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing							-

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Pacific Gas and Electric Company
Implementation Plan
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 - BB 2014 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012	2013		2014
5											
6	1	Operating Revenue:					-	-	-		617,605
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-		-
9	3	Production					-	-	-		-
10	4	Storage					-	-	-		-
11	5	Transmission					-	-	-		-
12	6	IT					-	-	-		-
13	7	Customer Accounts					-	-	-		-
14	8	Customer Services					-	-	-		-
15	9	Administrative and General					-	-	-		-
16	10	Uncollectibles					-	-	-		1,918
17	11	Franchise Requirements					-	-	-		6,008
18	12	Subtotal Expenses					-	-	-		7,926
19		Taxes:									
20	13	Property					-	-	-		-
21	14	Payroll					-	-	-		-
22	15	Business and Other Taxes					-	-	-		-
23	16	State Corporation Franchise					-	-	-		(98,692)
24	17	Federal Income					-	-	-		(118,995)
25	18	Subtotal Taxes					-	-	-		(217,688)
26	19	Depreciation					-	-	-		187,622
27	20	Decommissioning					-	-	-		-
28	21	Total Operating Expenses					-	-	-		(22,140)
29											
30	22	Net for Return					-	-	-		639,744
31											
32	23	Weighted Average Rate Base					-	-	-		10,591,790
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%	0.00%		6.04%
35	25	On Equity					0.00%	0.00%	0.00%		6.06%

Pacific Gas and Electric Company
 Implementation Plan
 Results of Operations

	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					2010	2011	2012	2013	2014
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input values				
12									
13									
14									0
15									0
16									0
17									
18									
19									21,209,425
20									
21									
22	Retirements								
33	Removal Costs								
34									
35									
36									
37									
38									
39									
40									
41									487,273
42									
43									

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Pacific Gas and Electric Company
Implementation Plan
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 2011 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					0	0	(0)	0	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					0	0	(0)	0	
17	11	Franchise Requirements					0	0	(0)	0	
18	12	Subtotal Expenses					0	0	(0)	0	
19		Taxes:									
20	13	Property					-	0	0	0	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					0	0	(0)	0	
24	17	Federal Income					0	0	(0)	0	
25	18	Subtotal Taxes					0	0	(0)	0	
26	19	Depreciation					0	0	0	0	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					0	0	(0)	0	
29											
30	22	Net for Return					0	0	(0)	0	
31											
32	23	Weighted Average Rate Base					0	0	0	0	
33											
34	24	Rate of Return: On Rate Base					573.38%	42090.35%	-8173.34%	82286.48%	
35	25	On Equity					1097.09%	80937.43%	-15723.51%	168237.67%	

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL							
3	Model Inputs In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	Analysis Period				Jul-05 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)						0	
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)						0	
17								
18								
19	Storage - 100%-2011 Super Bonus Depreciation							
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	##							
40	##							
41	Storage - 100%-2011 Super Bonus Depreciation							
42	Storage - 50%-2012 Bonus Depreciation							
43	Storage - 2013 Ongoing							

Pacific Gas and Electric Company
Implementation Plan
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 2012 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					-	0	0		(0)
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	-
9	3	Production					-	-	-	-	-
10	4	Storage					-	-	-	-	-
11	5	Transmission					-	-	-	-	-
12	6	IT					-	-	-	-	-
13	7	Customer Accounts					-	-	-	-	-
14	8	Customer Services					-	-	-	-	-
15	9	Administrative and General					-	-	-	-	-
16	10	Uncollectibles					-	0	0		(0)
17	11	Franchise Requirements					-	0	0		(0)
18	12	Subtotal Expenses					-	0	0		(0)
19		Taxes:									
20	13	Property					-	-	0		0
21	14	Payroll					-	-	-		-
22	15	Business and Other Taxes					-	-	-		-
23	16	State Corporation Franchise					-	0	0		(0)
24	17	Federal Income					-	0	0		(0)
25	18	Subtotal Taxes					-	0	0		(0)
26	19	Depreciation					-	0	0		0
27	20	Decommissioning					-	-	-		-
28	21	Total Operating Expenses					-	0	0		(0)
29											
30	22	Net for Return					-	0	0		(0)
31											
32	23	Weighted Average Rate Base					-	0	0		0
33											
34	24	Rate of Return: On Rate Base					0.00%	1463.86%	2315.80%		-2443.24%
35	25	On Equity					0.00%	2809.55%	4447.91%		-4704.09%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL							
3	Model Inputs In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	Analysis Period				Jul-05 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)				0			
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)				0			
17								
18								
19	Storage - 100%-2011 Super Bonus Depreciation							
20	Storage - 50%-2012 Bonus Depreciation				0			
21	Storage - 2013 Ongoing							
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)							
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	##							
30	##							
31	Storage - 100%-2011 Super Bonus Depreciation							
32	Storage - 50%-2012 Bonus Depreciation				0			
33	Storage - 2013 Ongoing							

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

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>
1	Operating Revenue:	-	0	0	(0)	0
2	Revenue Adjustment To Match 8/28/2011 Application		(900)	(22,000)	(42,100)	(65,000)
3	Adjusted Operating Revenue:	-	(900)	(22,000)	(42,100)	(65,000)

Pacific Gas and Electric Company
Implementation Plan
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 2013 CAPITAL										
3	Results of Operations Calculations in Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					-	-	858,070	2,980,157	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					-	-	2,664	9,253	
17	11	Franchise Requirements					-	-	8,348	28,993	
18	12	Subtotal Expenses					-	-	11,012	38,246	
19		Taxes:									
20	13	Property					-	-	-	186,183	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					-	-	(137,118)	(53,224)	
24	17	Federal income					-	-	(165,328)	549,770	
25	18	Subtotal Taxes					-	-	(302,445)	682,729	
26	19	Depreciation					-	-	260,673	521,346	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					-	-	(30,760)	1,242,321	
29											
30	22	Net for Return					-	-	888,830	1,737,836	
31											
32	23	Weighted Average Rate Base					-	-	14,715,728	28,772,124	
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%	6.04%	6.04%	
35	25	On Equity					0.00%	0.00%	6.06%	6.06%	

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H
1	Revenue Requirements Estimation Model							
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2013 CAPITAL							
3	Model Inputs		In Dollars (\$)					
4				2010	2011	2012	2013	
5								
6	Analysis Period			Jul-05 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)			0				
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)			0				
16	Internal Software - (CMP30302)			0				
17								
18								
19	Storage - 100%-2011 Super Bonus Depreciation							
20	Storage - 50%-2012 Bonus Depreciation							
21	Storage - 2013 Ongoing			29,467,365				
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	##							
30	##							
31	Storage - 100%-2011 Super Bonus Depreciation							
32	Storage - 50%-2012 Bonus Depreciation							
33	Storage - 2013 Ongoing			649,207				

Pacific Gas and Electric Company
Implementation Plan
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 2014 CAPITAL										
3	Results of Operations Calculations In Dollars (\$)										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					-	-	-		76,728
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-		-
9	3	Production					-	-	-		-
10	4	Storage					-	-	-		-
11	5	Transmission					-	-	-		-
12	6	IT					-	-	-		-
13	7	Customer Accounts					-	-	-		-
14	8	Customer Services					-	-	-		-
15	9	Administrative and General					-	-	-		-
16	10	Uncollectibles					-	-	-		238
17	11	Franchise Requirements					-	-	-		746
18	12	Subtotal Expenses					-	-	-		985
19		Taxes:									
20	13	Property					-	-	-		-
21	14	Payroll					-	-	-		-
22	15	Business and Other Taxes					-	-	-		-
23	16	State Corporation Franchise					-	-	-		(12,261)
24	17	Federal Income					-	-	-		(14,783)
25	18	Subtotal Taxes					-	-	-		(27,044)
26	19	Depreciation					-	-	-		23,309
27	20	Decommissioning					-	-	-		-
28	21	Total Operating Expenses					-	-	-		(2,750)
29											
30	22	Net for Return					-	-	-		79,479
31											
32	23	Weighted Average Rate Base					-	-	-		1,315,868
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%	0.00%		6.04%
35	25	On Equity					0.00%	0.00%	0.00%		6.06%

Pacific Gas and Electric Company
Implementation Plan Results of Operations

	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					2010	2011	2012	2013	2014
5									
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20	Years			
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input costs				
12									
13									0
14									0
15									0
16									0
17									
18									
19									
20									
21									2,634,948
22									
23	Retirements								
24	Removal Costs								
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									58,052

Capital & Expense Project Costs for Allocation (by spend date not operative date)

Description	2011 Total	2012 Total	2013 Total	2014 Total	Allocation Total 2011-2014
Capital - LT, Backbone & Storage	47,230,485	262,745,408	348,352,886	367,017,731	1,025,346,509
Capital - STANPAC	0	2,532,999	4,466,749	0	6,999,748
Capital - GTAM	0	0	0	0	0
Total Capital	47,230,485	265,278,406	352,819,635	367,017,731	1,032,346,257
Expense - LT, Backbone & Storage	108,503,010	77,446,715	73,825,569	92,779,212	352,554,505
Expense - STANPAC	3,940,000	0	0	0	3,940,000
Expense - GTAM	0	0	0	0	0
Total Expense	112,443,010	77,446,715	73,825,569	92,779,212	356,494,505
Total Project Costs	159,673,495	342,725,121	426,645,204	459,796,943	1,388,840,763

STANPAC
Allocation

5,999,784

3,377,143

Contingency Allocated to LOB

Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
Capital - LT, Backbone & Storage	-	-	-	-	-
Capital - STANPAC	-	-	-	-	-
Capital - GTAM	-	-	-	-	-
Total Capital Contingency	-	-	-	-	-
Expense - LT, Backbone & Storage	-	-	-	-	-
Exp - STANPAC (in Transmission)	-	-	-	-	-
Expense - GTAM	-	-	-	-	-
Total Expense Contingency	-	-	-	-	-

Total Contingency by LOB

Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
LT, Backbone & Storage	-	-	-	-	-
STANPAC	-	-	-	-	-
GTAM	-	-	-	-	-
Total Contingency	-	-	-	-	-

Total Project Costs including Contingency Allocated to LOB

Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
Capital - LT, Backbone & Storage	47,230,485	262,745,408	348,352,886	367,017,731	1,025,346,509
Capital - STANPAC	0	2,532,999	4,466,749	0	6,999,748
Capital - GTAM	0	0	0	0	0
Total Capital & Contingency	47,230,485	265,278,406	352,819,635	367,017,731	1,032,346,257
Expense - LT, Backbone & Storage	108,503,010	77,446,715	73,825,569	92,779,212	352,554,505
Expense - STANPAC	3,940,000	0	0	0	3,940,000
Expense - GTAM	0	0	0	0	0
Total Expense & Contingency	112,443,010	77,446,715	73,825,569	92,779,212	356,494,505

STANPAC
Allocation

5,999,784

3,377,143

Total Project Costs including Contingency by LOB

Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
LT, Backbone & Storage	155,733,495	340,192,122	422,178,455	459,796,943	1,377,901,015
STANPAC	3,940,000	2,532,999	4,466,749	0	10,939,748
GTAM	0	0	0	0	0
Total Project Costs & Contingency	159,673,495	342,725,121	426,645,204	459,796,943	1,388,840,763

GTAM Project Assignment to Asset Classes

Net Cost Data

	Addition(Operaton Year)				Total
	2011	2012	2013	2014	
Project Wide Labor	0	0	0	0	0
Phase 0					
Labor - capital	0	0	0	0	0
Hardware - capital	0	0	0	0	0
Software - capital	0	0	0	0	0
	0	0	0	0	0
Phase 1					
Labor - capital	0	0	0	0	0
Hardware - capital	0	0	0	0	0
Software - capital	0	0	0	0	0
	0	0	0	0	0
Phase 2					
Labor - capital	0	0	0	0	0
Hardware - capital	0	0	0	0	0
Software - capital	0	0	0	0	0
	0	0	0	0	0
Phase 3					
Labor - capital	0	0	0	0	0
Hardware - capital	0	0	0	0	0
Software - capital	0	0	0	0	0
	0	0	0	0	0
Total					
Labor - expense and capital	0	0	0	0	0
Hardware - capital	0	0	0	0	0
Software - capital	0	0	0	0	0
	0	0	0	0	0
<u>Asset Class Assignment</u>					
CMP30302 - Software - Non Qualifying	0	0	0	0	0
CMP30302 - Software - Section 174 Qualifying	0	0	0	0	0
CMP39101 - Off. Machines and Comp. Equip.	0	0	0	0	0
Net Capital	0	0	0	0	0
Expense	0	0	0	0	0
Net Cost Assigned to Asset Classes					0
Section 174 = Internally developed Software					
Capital Expenditures by year spent	0	0	0	0	0

2011-2014 GT Implementation Plan Rate Case Forecast Base Data

UpDate: 09-30-2011, Closed Month: 07-2011

CapExp	MWC	MAT	RCC	MULT %	UCC	Asset Class	Project Manag er	Order Description	Update	YearOp	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
Capital	2H-Im	2HX-GT	10926	0.56%	524	- GT - Tran	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	0.58%	501	- GT - Gath	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	2.19%	522	- GT - Tran	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	2.55%	511	- GS - Stor	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	8.51%	525	- GT - Tran	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	5.38%	526	- GT - Tran	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	80.23%	520	- GT - Loca	CMP3E Hall, CB	Hardware - Capital	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	0.56%	524	- GT - Transmissio	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	0.58%	501	- GT - Gathering	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	2.19%	522	- GT - Transmissio	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	2.55%	511	- GS - Storage Ser	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	8.51%	525	- GT - Transmissio	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	5.38%	526	- GT - Transmissio	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0
Expense	KE-Im	KEX-G1	10926	80.23%	520	- GT - Local Transi	Hall, CB	GTAM - Expense	12/31/2011	2011	0	0	0	0	0

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500-UCC Allocation Table

UCC	2011-2014 Cap and Exp Project Costs	500-Mult %
524 - GT - Transmission: Southern Path Line 300 North Milpi	6,998,921	0.56%
501 - GT - Gathering	7,182,966	0.58%
522 - GT - Transmission: Northern Path Line 400	27,306,789	2.19%
511 - GS - Storage Services - McDonald Island	31,692,122	2.55%
525 - GT - Transmission: Southern Path Line 300 South Topoc	105,952,802	8.51%
526 - GT - Transmission: Bay Area Loop	66,995,924	5.38%
520 - GT - Local Transmission	998,925,841	80.23%
Total	1,245,055,366	100.00%

Direct Project Costs including StanPac	1,255,995,114
Project Costs allocated	132,845,648
Total Project Costs excluding Contingency	1,388,840,763