

R.11-02-019

Administrative Law Judge Maribeth Bushey

Late-Filed Exhibit ALJ-4

Cost Allocation and Rates Workpapers

COST ALLOCATION AND RATES WORKPAPERS

Table of Contents

Page #

Implementation Plan Rate Summary	1
Implementation Plan Revenue Requirements and Revenues in Rates by Year and Function	2-3
Implementation Plan Cost Allocation	4
Rate Calculations	5-7
Total Rate Change Summary	8
Implementation Plan Rate Impacts	9-17
Implementation Plan Bill Impacts	18-22
Gas Accord V Average-Year Throughput Forecasts	23

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Gas Pipeline Safety Rate Summary
(\$ per Therm)

Line No.		2011 (A)	2012 (B)	2013 (C)	2014 (D)
1	Core Customer Classes				
2	Residential	\$0.00000	\$0.01722	\$0.02149	\$0.03232
3	Small Commercial	\$0.00000	\$0.01722	\$0.02149	\$0.03232
4	Large Commercial	\$0.00000	\$0.01722	\$0.02149	\$0.03232
5	Natural Gas Vehicle (Compressed)	\$0.00000	\$0.01722	\$0.02149	\$0.03232
6	Natural Gas Vehicle (Uncompressed)	\$0.00000	\$0.01722	\$0.02149	\$0.03232
	Noncore Customer Classes				
7	Industrial - Distribution	\$0.00000	\$0.00915	\$0.01111	\$0.01753
8	Industrial - Local Transmission	\$0.00000	\$0.00915	\$0.01111	\$0.01753
9	Industrial - Backbone Transmission	\$0.00000	\$0.00264	\$0.00252	\$0.00492
10	Electric Generation (Distribution/Local Transmission)	\$0.00000	\$0.00915	\$0.01111	\$0.01753
11	Electric Generation (Backbone Transmission)	\$0.00000	\$0.00264	\$0.00252	\$0.00492
12	Natural Gas Vehicle - Distribution (Uncompressed)	\$0.00000	\$0.00915	\$0.01111	\$0.01753
13	Natural Gas Vehicle - Transmission (Uncompressed)	\$0.00000	\$0.00915	\$0.01111	\$0.01753
14	Wholesale Customers				
15	Alpine Natural Gas	\$0.00000	\$0.00915	\$0.01111	\$0.01753
16	Coalinga	\$0.00000	\$0.00915	\$0.01111	\$0.01753
17	Island Energy	\$0.00000	\$0.00915	\$0.01111	\$0.01753
18	Palo Alto	\$0.00000	\$0.00915	\$0.01111	\$0.01753
19	West Coast Gas - Castle	\$0.00000	\$0.00915	\$0.01111	\$0.01753
20	West Coast Gas - Mather Distribution	\$0.00000	\$0.00915	\$0.01111	\$0.01753
21	West Coast Gas - Mather Transmission	\$0.00000	\$0.00915	\$0.01111	\$0.01753

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Revenue Requirements and Revenue in Rates by Year and Function

Annual Implementation Plan Revenue Requirements (M\$)

Capital	2011	2012	2013	2014	Total
Local Transmission					
2011:	\$175	\$887	\$946	\$935	\$2,943
2012 Additions:		\$3,353	\$13,428	\$13,937	\$33,661
2013 Additions:		\$0	\$7,211	\$25,045	\$65,917
2014:				\$12,868	\$78,785
Total Local Transmission:	\$175	\$4,240	\$21,585	\$52,785	\$78,785
Backbone Transmission					
2011:	\$16	\$80	\$85	\$84	\$264
2012 Additions:		\$1,344	\$5,384	\$5,588	\$12,581
2013 Additions:		\$0	\$1,126	\$3,910	\$17,616
2014:				\$618	\$18,234
Total Backbone Transmission:	\$16	\$1,424	\$6,595	\$10,199	\$18,234
Storage					
2011:	\$0	\$0	\$0	\$0	\$0
2012 Additions:		-\$1	-\$22	-\$42	-\$65
2013 Additions:		\$0	\$858	\$2,980	\$3,773
2014:				\$77	\$3,850
Total Storage:	\$0	-\$1	\$836	\$3,015	\$3,850
Total	\$191	\$5,663	\$29,016	\$65,999	\$100,869

Expense

Local Transmission	\$51,584	\$58,730	\$81,284	\$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	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

Annual Implementation Plan Revenue Requirements for Rate Calculations (M\$)

Capital	2011	2012(1)	2013	2014	Total
Local Transmission		\$4,240	\$21,585	\$52,785	\$78,610
Backbone Transmission		\$1,424	\$6,595	\$10,199	\$18,218
Storage		-\$1	\$836	\$3,015	\$3,850
Total	\$0	\$5,663	\$29,016	\$65,999	\$100,678
Expense	2011	2012	2013	2014	Total
Local Transmission		\$58,730	\$61,284	\$65,151	\$185,165
Backbone Transmission		\$19,237	\$13,284	\$27,272	\$59,793
Storage		\$486	\$217	\$1,563	\$2,266
Total	\$0	\$78,454	\$74,785	\$93,985	\$247,224
Total	2011	2012	2013	2014	Total
Local Transmission	\$0	\$62,970	\$82,869	\$117,936	\$263,775
Backbone Transmission	\$0	\$20,661	\$19,879	\$37,471	\$78,011
Storage	\$0	\$486	\$1,053	\$4,577	\$6,116
Total	\$0	\$84,117	\$103,801	\$159,984	\$347,902

(1) Two-twelfths of the 2012 revenue requirement is authorized. For rate-making purposes, the 2012 annualized revenue requirement (\$4,117 M\$) is divided by 2012 annual forecast throughput.

IMPLEMENTATION PLAN RATES

(\$ PER THERM)

Line No.		2012	2013	2014
1	Core			
2	PSEP - Local Transmission	\$0.01415	\$0.01837	\$0.02587
3	PSEP - Backbone Transmission	\$0.00298	\$0.00290	\$0.00552
4	PSEP - Storage	\$0.00010	\$0.00021	\$0.00093
5	Total IP Rate	\$0.01722	\$0.02149	\$0.03232
6	Noncore - Local Transmission/Distribution Level			
7	PSEP - Local Transmission	\$0.00651	\$0.00858	\$0.01261
8	PSEP - Backbone Transmission	\$0.00259	\$0.00243	\$0.00452
9	PSEP - Storage	\$0.00004	\$0.00009	\$0.00040
10	Total IP Rate	\$0.00915	\$0.01111	\$0.01753
11	Noncore - Backbone Transmission Level			
12	PSEP - Backbone Transmission	\$0.00259	\$0.00243	\$0.00452
13	PSEP - Storage	\$0.00004	\$0.00009	\$0.00040
14	Total IP Rate	\$0.00264	\$0.00252	\$0.00492

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Cost Allocation

Line No.	Gas Accord V Revenue Responsibility (M\$)	2011				2012				2013				2014			
		(A)		(B)		(C)		(D)		(E)		(F)		(G)			
1	Local Transmission																
2	Core	\$130,386		\$139,329		\$145,855		\$152,495									
3	Noncore	\$67,447		\$72,789		\$79,845		\$86,537									
4	Total Local Transmission	\$197,833		\$212,118		\$225,700		\$239,032									
5	Backbone Transmission																
6	Core	\$94,929		\$97,389		\$101,871		\$103,351									
7	Noncore (Excluding G-XF)	\$124,818		\$133,808		\$137,436		\$137,958									
8	Total Backbone Transmission (Excluding G-XF)	\$219,747		\$231,196		\$239,306		\$241,309									
9	Storage																
10	Core	\$49,255		\$50,698		\$52,183		\$53,243									
11	Noncore	\$35,795		\$36,018		\$36,603		\$36,895									
12	Total Storage	\$85,051		\$86,717		\$88,786		\$90,139									

Implementation Plan Allocation Factors

Line No.	Local Transmission	2011		2012		2013		2014	
		65.91%		65.68%		64.62%		63.80%	
14	Core	34.09%		34.32%		35.38%		36.20%	
15	Noncore	100.00%		100.00%		100.00%		100.00%	
16	Total Local Transmission	43.20%		42.12%		42.57%		42.83%	
17	Backbone Transmission	56.80%		57.88%		57.43%		57.17%	
18	Core	100.00%		100.00%		100.00%		100.00%	
19	Noncore	57.91%		58.46%		58.77%		59.07%	
20	Total Backbone	42.09%		41.54%		41.23%		40.93%	
21	Storage	100.00%		100.00%		100.00%		100.00%	
22	Core	57.91%		58.46%		58.77%		59.07%	
23	Noncore	42.09%		41.54%		41.23%		40.93%	
24	Total Storage	100.00%		100.00%		100.00%		100.00%	

Implementation Plan Cost Allocation (M\$)

Line No.	Local Transmission	2011		2012		2013		2014		Total
		\$0		\$41,362		\$53,553		\$75,240		
26	Core	\$0		\$21,608		\$29,316		\$42,696		\$170,154
27	Noncore	\$0		\$62,970		\$82,869		\$117,936		\$93,621
28	Total	\$0		\$62,970		\$82,869		\$117,936		\$263,775
29	Backbone Transmission									
30	Core	\$0		\$8,703		\$8,462		\$16,048		\$33,214
31	Noncore	\$0		\$11,958		\$11,417		\$21,422		\$44,797
32	Total	\$0		\$20,661		\$19,879		\$37,471		\$78,011
33	Storage									
34	Core	\$0		\$284		\$619		\$2,704		\$3,607
35	Noncore	\$0		\$202		\$434		\$1,874		\$2,509
36	Total	\$0		\$486		\$1,053		\$4,577		\$6,116
37	Total Allocated Costs (M\$)									
38	Core	\$0		\$50,349		\$62,634		\$93,992		\$206,975
39	Noncore	\$0		\$33,768		\$41,167		\$65,992		\$140,927
40	Total	\$0		\$84,117		\$103,801		\$159,984		\$347,902

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Gas Pipeline Safety Rate Calculations

Line No.		2011	2012	2013	2014
1	Local Transmission Rate Component	(A)	(B)	(C)	(D)
2	Core				
3	Allocated Revenue Requirement (M\$)	\$0	\$41,362	\$53,553	\$75,240
4	Throughput (Mth)	2,917,082	2,923,697	2,914,991	2,908,146
5	Rate (\$ per Therm)	\$0.00000	\$0.01415	\$0.01837	\$0.02587
6	Noncore				
7	Allocated Revenue Requirement (M\$)	\$0	\$21,608	\$29,316	\$42,696
8	Throughput at Local Transmissin/Distribution Level (Mth)	3,140,941	3,318,845	3,415,848	3,386,259
9	Rate (\$ per Therm)	\$0.00000	\$0.00651	\$0.00858	\$0.01261
10	Backbone Transmission Rate Component				
11	Core	2011	2012	2013	2014
12	Allocated Revenue Requirement (M\$)	\$0	\$8,703	\$8,462	\$16,048
13	Throughput (Mth)	2,917,082	2,923,697	2,914,991	2,908,146
14	Rate (\$ per Therm)	\$0.00000	\$0.00298	\$0.00290	\$0.00552
15	Noncore				
16	Allocated Revenue Requirement (M\$)	\$0	\$11,958	\$11,417	\$21,422
17	Throughput (Mth)	4,293,550	4,611,269	4,695,326	4,736,831
	Rate (\$ per Therm)	\$0.00000	\$0.00259	\$0.00243	\$0.00452
18	Storage Rate Component				
19	Core	2011	2012	2013	2014
20	Allocated Revenue Requirement (M\$)	\$0	\$284	\$619	\$2,704
21	Throughput (Mth)	2,917,082	2,923,697	2,914,991	2,908,146
22	Rate (\$ per Therm)	\$0.00000	\$0.00010	\$0.00021	\$0.00093
23	Noncore				
24	Allocated Revenue Requirement (M\$)	\$0	\$202	\$434	\$1,874
25	Throughput (Mth)	4,293,550	4,611,269	4,695,326	4,736,831
26	Rate (\$ per Therm)	\$0.00000	\$0.00004	\$0.00009	\$0.00040
27	Total Rates (\$per Therm)	2011	2012	2013	2014
28	Core	\$0.00000	\$0.01722	\$0.02149	\$0.03232
29	Noncore Local Transmission/Distribution Level	\$0.00000	\$0.00915	\$0.01111	\$0.01753
30	Noncore Backbone Transmission Level	\$0.00000	\$0.00264	\$0.00252	\$0.00492

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

2011 Rate Proof			
RETAIL CORE	Throughput (Mth)	Rate (\$/Th)	Revenue (M\$)
Residential	2,046,500	\$0.00000	\$0
Small Commercial	770,036	\$0.00000	\$0
Large Commercial	80,324	\$0.00000	\$0
NGV1/2	20,222	\$0.00000	\$0
Total Core	2,917,082		\$0
RETAIL NONCORE AND WHOLESALE			
Industrial - Distribution	262,691	\$0.00000	\$0
Industrial - Transmission	1,429,567	\$0.00000	\$0
Industrial - Backbone	11,402	\$0.00000	\$0
Electric Generation - Transmission (G-EG-D/LT)	1,406,452	\$0.00000	\$0
Electric Generation - Backbone (G-EG-BB)	1,141,206	\$0.00000	\$0
NGV 4	5,231	\$0.00000	\$0
Alpine Natural Gas	622	\$0.00000	\$0
Coalinga	2,417	\$0.00000	\$0
Island Energy	450	\$0.00000	\$0
Palo Alto	31,907	\$0.00000	\$0
West Coast Gas - Mather	956	\$0.00000	\$0
West Coast Gas - Castle	648	\$0.00000	\$0
Total Retail Noncore and Wholesale	4,293,550		\$0
Total	7,210,632		\$0

2012 Rate Proof			
RETAIL CORE	Throughput (Mth)	Rate (\$/Th)	Revenue (M\$)
Residential	2,039,400	\$0.01722	\$35,120
Small Commercial	782,083	\$0.01722	\$13,468
Large Commercial	81,235	\$0.01722	\$1,399
NGV1/2	20,979	\$0.01722	\$361
Total Core	2,923,697		\$50,349
RETAIL NONCORE AND WHOLESALE			
Industrial - Distribution	265,709	\$0.00915	\$2,431
Industrial - Transmission	1,444,275	\$0.00915	\$13,212
Industrial - Backbone	11,370	\$0.00264	\$30
Electric Generation - Transmission (G-EG-D/LT)	1,566,360	\$0.00915	\$14,329
Electric Generation - Backbone (G-EG-BB)	1,281,054	\$0.00264	\$3,378
NGV 4	5,427	\$0.00915	\$50
Alpine Natural Gas	608	\$0.00915	\$6
Coalinga	2,466	\$0.00915	\$23
Island Energy	450	\$0.00915	\$4
Palo Alto	31,945	\$0.00915	\$292
West Coast Gas - Mather	956	\$0.00915	\$9
West Coast Gas - Castle	648	\$0.00915	\$6
Total Retail Noncore and Wholesale	4,611,269		\$33,768
Total	7,534,966		\$84,117

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

2013 Rate Proof			
RETAIL CORE	Throughput (Mth)	Rate (\$/Th)	Revenue (M\$)
Residential	2,023,315	\$0.02149	\$43,475
Small Commercial	788,894	\$0.02149	\$16,951
Large Commercial	81,046	\$0.02149	\$1,741
NGV1/2	21,736	\$0.02149	\$467
Total Core	2,914,991		\$62,634
RETAIL NONCORE AND WHOLESALE			
Industrial - Distribution	265,069	\$0.01111	\$2,944
Industrial - Transmission	1,441,550	\$0.01111	\$16,010
Industrial - Backbone	11,403	\$0.00252	\$29
Electric Generation - Transmission (G-EG-D/LT)	1,666,456	\$0.01111	\$18,508
Electric Generation - Backbone (G-EG-BB)	1,268,075	\$0.00252	\$3,201
NGV 4	5,622	\$0.01111	\$62
Alpine Natural Gas	636	\$0.01111	\$7
Coalinga	2,515	\$0.01111	\$28
Island Energy	450	\$0.01111	\$5
Palo Alto	31,945	\$0.01111	\$355
West Coast Gas - Mather	956	\$0.01111	\$11
West Coast Gas - Castle	648	\$0.01111	\$7
Total Retail Noncore and Wholesale	4,695,326		\$41,167
Total	7,610,317		\$103,801

2014 Rate Proof			
RETAIL CORE	Throughput (Mth)	Rate (\$/Th)	Revenue (M\$)
Residential	2,012,788	\$0.03232	\$65,054
Small Commercial	791,464	\$0.03232	\$25,580
Large Commercial	81,401	\$0.03232	\$2,631
NGV1/2	22,493	\$0.03232	\$727
Total Core	2,908,146		\$93,992
RETAIL NONCORE AND WHOLESALE			
Industrial - Distribution	266,245	\$0.01753	\$4,666
Industrial - Transmission	1,437,733	\$0.01753	\$25,199
Industrial - Backbone	11,425	\$0.00492	\$56
Electric Generation - Transmission (G-EG-D/LT)	1,639,234	\$0.01753	\$28,730
Electric Generation - Backbone (G-EG-BB)	1,339,147	\$0.00492	\$6,586
NGV 4	5,818	\$0.01753	\$102
Alpine Natural Gas	664	\$0.01753	\$12
Coalinga	2,565	\$0.01753	\$45
Island Energy	450	\$0.01753	\$8
Palo Alto	31,945	\$0.01753	\$560
West Coast Gas - Mather	956	\$0.01753	\$17
West Coast Gas - Castle	648	\$0.01753	\$11
Total Retail Noncore and Wholesale	4,736,831		\$65,992
Total	7,644,977		\$159,984

Total Rate Change Summary

(Percentage Changes are Relative to Class Average Gas Rates Effective April 1, 2012)

Line No.		2011		2012		2013		2014	
		Rate Change		Rate Change		Rate Change		Rate Change	
		(\$/Therm)	(%)	(\$/Therm)	(%)	(\$/Therm)	(%)	(\$/Therm)	(%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Core Bundled Customer Classes								
2	Residential	\$0.00000	0.00%	\$0.01722	1.38%	\$0.02149	1.72%	\$0.03232	2.59%
3	Small Commercial	\$0.00000	0.00%	\$0.01722	1.78%	\$0.02149	2.22%	\$0.03232	3.34%
4	Large Commercial	\$0.00000	0.00%	\$0.01722	2.29%	\$0.02149	2.86%	\$0.03232	4.30%
5	Natural Gas Vehicle (Uncompressed)	\$0.00000	0.00%	\$0.01722	2.68%	\$0.02149	3.32%	\$0.03232	4.99%
6	Natural Gas Vehicle (Compressed)	\$0.00000	0.00%	\$0.01722	0.92%	\$0.02149	1.15%	\$0.03232	1.73%
7	Core Transport Only								
8	Residential	\$0.00000	0.00%	\$0.01722	2.47%	\$0.02149	3.08%	\$0.03232	4.63%
9	Small Commercial	\$0.00000	0.00%	\$0.01722	3.95%	\$0.02149	4.93%	\$0.03232	7.41%
10	Large Commercial	\$0.00000	0.00%	\$0.01722	6.59%	\$0.02149	8.22%	\$0.03232	12.36%
11	Noncore Transport Only								
12	Industrial - Distribution	\$0.00000	0.00%	\$0.00915	4.83%	\$0.01111	5.87%	\$0.01753	9.26%
13	Industrial - Local Transmission	\$0.00000	0.00%	\$0.00915	11.64%	\$0.01111	14.13%	\$0.01753	22.30%
14	Industrial - Backbone Transmission	\$0.00000	0.00%	\$0.00264	5.07%	\$0.00252	4.84%	\$0.00492	9.44%
15	Electric Generation (Distribution/Local Transmission)	\$0.00000	0.00%	\$0.00915	28.52%	\$0.01111	34.63%	\$0.01753	54.64%
16	Electric Generation (Backbone Transmission)	\$0.00000	0.00%	\$0.00264	22.45%	\$0.00252	21.43%	\$0.00492	41.84%
17	Natural Gas Vehicle - Distribution (Uncompressed)	\$0.00000	0.00%	\$0.00915	5.26%	\$0.01111	6.38%	\$0.01753	10.07%
18	Natural Gas Vehicle - Local Transmission (Uncompressed)	\$0.00000	0.00%	\$0.00915	14.26%	\$0.01111	17.31%	\$0.01753	27.31%
19	Noncore with Core Large Commercial Procurement Rate Proxy								
20	Industrial - Distribution	\$0.00000	0.00%	\$0.00915	1.35%	\$0.01111	1.64%	\$0.01753	2.58%
21	Industrial - Local Transmission	\$0.00000	0.00%	\$0.00915	1.61%	\$0.01111	1.95%	\$0.01753	3.08%
22	Industrial - Backbone Transmission	\$0.00000	0.00%	\$0.00264	0.49%	\$0.00252	0.46%	\$0.00492	0.91%
23	Electric Generation (Distribution/Local Transmission)	\$0.00000	0.00%	\$0.00915	1.75%	\$0.01111	2.13%	\$0.01753	3.36%
24	Electric Generation (Backbone Transmission)	\$0.00000	0.00%	\$0.00264	0.53%	\$0.00252	0.50%	\$0.00492	0.98%
25	Natural Gas Vehicle - Distribution (Uncompressed)	\$0.00000	0.00%	\$0.00915	1.38%	\$0.01111	1.67%	\$0.01753	2.64%
26	Natural Gas Vehicle - Transmission (Uncompressed)	\$0.00000	0.00%	\$0.00915	1.65%	\$0.01111	2.01%	\$0.01753	3.16%
27	Wholesale Transport Only								
28	Alpine Natural Gas	\$0.00000	0.00%	\$0.00915	28.82%	\$0.01111	32.56%	\$0.01753	51.38%
29	Coalinga	\$0.00000	0.00%	\$0.00915	26.38%	\$0.01111	32.04%	\$0.01753	50.55%
30	Island Energy	\$0.00000	0.00%	\$0.00915	17.32%	\$0.01111	21.03%	\$0.01753	33.18%
31	Palo Alto	\$0.00000	0.00%	\$0.00915	30.80%	\$0.01111	37.39%	\$0.01753	59.00%
32	West Coast Gas - Castle	\$0.00000	0.00%	\$0.00915	6.68%	\$0.01111	8.08%	\$0.01753	12.75%
33	West Coast Gas - Mather Distribution	\$0.00000	0.00%	\$0.00915	5.63%	\$0.01111	6.84%	\$0.01753	10.79%
34	West Coast Gas - Mather Transmission	\$0.00000	0.00%	\$0.00915	24.83%	\$0.01111	29.91%	\$0.01753	47.19%
35	Wholesale with Core Large Commercial Procurement Rate Proxy								
36	Alpine Natural Gas	\$0.00000	0.00%	\$0.00915	1.75%	\$0.01111	2.12%	\$0.01753	3.35%
37	Coalinga	\$0.00000	0.00%	\$0.00915	1.74%	\$0.01111	2.12%	\$0.01753	3.34%
38	Island Energy	\$0.00000	0.00%	\$0.00915	1.69%	\$0.01111	2.05%	\$0.01753	3.23%
39	Palo Alto	\$0.00000	0.00%	\$0.00915	1.76%	\$0.01111	2.14%	\$0.01753	3.37%
40	West Coast Gas - Castle	\$0.00000	0.00%	\$0.00915	1.46%	\$0.01111	1.77%	\$0.01753	2.79%
41	West Coast Gas - Mather Distribution	\$0.00000	0.00%	\$0.00915	1.40%	\$0.01111	1.70%	\$0.01753	2.69%
42	West Coast Gas - Mather Transmission	\$0.00000	0.00%	\$0.00915	1.74%	\$0.01111	2.11%	\$0.01753	3.33%

8

California Public Utilities Commission
Pacific Gas and Electric
ALJ Proposed Decision
Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts
2011

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROCUREMENT RATES
(\$/th; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012				Rates Effective April 1, 2012 with Implementation Plan Costs				Change (3)				
		(A)				(B)				(C)				
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Percent
CORE RETAIL - Bundled (1)														
1	Residential Non-CARE (3)	\$0.61116	\$0.08618	\$0.54934	1.24668	\$0.61116	\$0.08618	\$0.54934	1.24668	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
2	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295	\$0.52993	0.96626	\$0.38338	\$0.05295	\$0.52993	0.96626	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
3	Large Commercial	\$0.16646	\$0.09495	\$0.48987	0.75128	\$0.16646	\$0.09495	\$0.48987	0.75128	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
4	NGV1 - (uncompressed service)	\$0.12817	\$0.03197	\$0.48790	0.64804	\$0.12817	\$0.03197	\$0.48790	0.64804	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
5	NGV2 - (compressed service)	\$1.35121	\$0.03197	\$0.48790	1.87108	\$1.35121	\$0.03197	\$0.48790	1.87108	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
CORE RETAIL - Transport Only (4)														
6	Residential Non-CARE (3)	\$0.61116	\$0.08618		0.69734	\$0.61116	\$0.08618		0.69734	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
7	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295		0.43633	\$0.38338	\$0.05295		0.43633	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
8	Large Commercial	\$0.16646	\$0.09495		0.26141	\$0.16646	\$0.09495		0.26141	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
NONCORE - Transportation Only (4)														
9	Industrial - Distribution	\$0.14207	\$0.04733		0.18940	\$0.14207	\$0.04733		0.18940	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
10	Industrial - Transmission	\$0.03982	\$0.03968		0.07860	\$0.03982	\$0.03968		0.07860	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
11	Industrial - Backbone	\$0.01243	\$0.03968		0.05211	\$0.01243	\$0.03968		0.05211	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
12	Electric Generation - Transmission (G-EG-DLT)	\$0.03208			0.03208	\$0.03208			0.03208	\$0.00000			0.00000	0.00%
13	Electric Generation - Backbone (G-EG-BB)	\$0.01176			0.01176	\$0.01176			0.01176	\$0.00000			0.00000	0.00%
14	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197		0.17404	\$0.14207	\$0.03197		0.17404	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
15	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197		0.06418	\$0.03221	\$0.03197		0.06418	\$0.00000	\$0.00000	\$0.00000	0.00000	0.00%
WHOLESALE CORE AND NONCORE (G-WSL) (4)														
16	Alpine Natural Gas	\$0.03412			0.03412	\$0.03412			0.03412	\$0.00000			0.00000	0.00%
12	Coalinga	\$0.03468			0.03468	\$0.03468			0.03468	\$0.00000			0.00000	0.00%
17	Island Energy	\$0.05283			0.05283	\$0.05283			0.05283	\$0.00000			0.00000	0.00%
18	Palo Alto	\$0.02971			0.02971	\$0.02971			0.02971	\$0.00000			0.00000	0.00%
19	West Coast Gas - Castle (5)	\$0.13744			0.13744	\$0.13744			0.13744	\$0.00000			0.00000	0.00%
20	West Coast Gas - Mather Distribution (5)	\$0.16251			0.16251	\$0.16251			0.16251	\$0.00000			0.00000	0.00%
21	West Coast Gas - Mather Transmission	\$0.03715			0.03715	\$0.03715			0.03715	\$0.00000			0.00000	0.00%

(1) Bundled core rates include: (i) an illustrative procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Actual procurement rates change monthly.

(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

(3) CARE Customers receive a 20% discount off of the total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates.

(4) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.

(5) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts

2011

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROXY NONCORE PROCUREMENT RATES (EQUAL TO CORE LARGE COMMERCIAL RATE)
(\$/th; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012 (A)				Rates Effective April 1, 2012 with Implementation Plan Costs (B)				Change (3) (C)				Percent
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	
NONCORE (1)														
1	Industrial - Distribution	\$0.14207	\$0.04733	\$0.48987	\$0.67927	\$0.14207	\$0.04733	\$0.48987	\$0.67927	\$0.00000	\$0.00000	\$0.00000	\$0.00000	0.00%
2	Industrial - Transmission	\$0.03692	\$0.03968	\$0.48987	\$0.56647	\$0.03692	\$0.03968	\$0.48987	\$0.56647	\$0.00000	\$0.00000	\$0.00000	\$0.00000	0.00%
3	Industrial - Backbone	\$0.01243	\$0.03968	\$0.48987	\$0.54198	\$0.01243	\$0.03968	\$0.48987	\$0.54198	\$0.00000	\$0.00000	\$0.00000	\$0.00000	0.00%
4	Electric Generation - Transmission (G-EG-DLT)	\$0.03208		\$0.48987	\$0.52195	\$0.03208		\$0.48987	\$0.52195	\$0.00000		\$0.00000	\$0.00000	0.00%
5	Electric Generation - Backbone (G-EG-BB)	\$0.01176		\$0.48987	\$0.50163	\$0.01176		\$0.48987	\$0.50163	\$0.00000		\$0.00000	\$0.00000	0.00%
6	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197	\$0.48987	\$0.66391	\$0.14207	\$0.03197	\$0.48987	\$0.66391	\$0.00000	\$0.00000	\$0.00000	\$0.00000	0.00%
7	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197	\$0.48987	\$0.55405	\$0.03221	\$0.03197	\$0.48987	\$0.55405	\$0.00000	\$0.00000	\$0.00000	\$0.00000	0.00%
WHOLESALE CORE AND NONCORE (G-WSL) (1)														
8	Alpine Natural Gas	\$0.03412		\$0.48987	\$0.52399	\$0.03412		\$0.48987	\$0.52399	\$0.00000		\$0.00000	\$0.00000	0.00%
9	Coalinga	\$0.03468		\$0.48987	\$0.52455	\$0.03468		\$0.48987	\$0.52455	\$0.00000		\$0.00000	\$0.00000	0.00%
10	Island Energy	\$0.05283		\$0.48987	\$0.54270	\$0.05283		\$0.48987	\$0.54270	\$0.00000		\$0.00000	\$0.00000	0.00%
11	Palo Alto	\$0.02971		\$0.48987	\$0.51958	\$0.02971		\$0.48987	\$0.51958	\$0.00000		\$0.00000	\$0.00000	0.00%
12	West Coast Gas - Castle (3)	\$0.13744		\$0.48987	\$0.62731	\$0.13744		\$0.48987	\$0.62731	\$0.00000		\$0.00000	\$0.00000	0.00%
13	West Coast Gas - Mather Distribution (3)	\$0.16251		\$0.48987	\$0.65238	\$0.16251		\$0.48987	\$0.65238	\$0.00000		\$0.00000	\$0.00000	0.00%
14	West Coast Gas - Mather Transmission	\$0.03715		\$0.48987	\$0.52702	\$0.03715		\$0.48987	\$0.52702	\$0.00000		\$0.00000	\$0.00000	0.00%

(1) Rates include: (i) an illustrative core small commercial procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); and (iii) where applicable, a G PPP surcharge that recovers the costs of low income CARE, LIEE, customer EE, Research Development and Demonstration program and BOE/CPUC Admin costs. Actual core procurement rates change monthly.

(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

(3) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

10

California Public Utilities Commission
 Pacific Gas and Electric
 ALJ Proposed Decision
 Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts
 2012

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROCUREMENT RATES
 (\$/Mth; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012 (A)				Rates Effective April 1, 2012 with Implementation Plan Costs (B)				Change (3) (C)				
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Percent
CORE RETAIL - Bundled (1)														
1	Residential Non-CARE (3)	\$0.61116	\$0.08618	\$0.54934	1.24668	\$0.62838	\$0.08618	\$0.54934	1.26390	\$0.01722	\$0.00000	\$0.00000	0.01722	1.4%
2	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295	\$0.52993	0.96626	\$0.40060	\$0.05295	\$0.52993	0.98348	\$0.01722	\$0.00000	\$0.00000	0.01722	1.8%
3	Large Commercial	\$0.16646	\$0.09495	\$0.48987	0.75128	\$0.18368	\$0.09495	\$0.48987	0.76850	\$0.01722	\$0.00000	\$0.00000	0.01722	2.3%
4	NGV1 - (uncompressed service)	\$0.12617	\$0.03197	\$0.48790	0.64604	\$0.14538	\$0.03197	\$0.48790	0.66526	\$0.01722	\$0.00000	\$0.00000	0.01722	2.7%
5	NGV2 - (compressed service)	\$1.35121	\$0.03197	\$0.48790	1.87108	\$1.36843	\$0.03197	\$0.48790	1.88830	\$0.01722	\$0.00000	\$0.00000	0.01722	0.9%
CORE RETAIL - Transport Only (4)														
6	Residential Non-CARE (3)	\$0.61116	\$0.08618		0.69734	\$0.62838	\$0.08618		0.71456	\$0.01722	\$0.00000	\$0.00000	0.01722	2.5%
7	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295		0.43633	\$0.40060	\$0.05295		0.45355	\$0.01722	\$0.00000	\$0.00000	0.01722	3.9%
8	Large Commercial	\$0.16646	\$0.09495		0.26141	\$0.18368	\$0.09495		0.27863	\$0.01722	\$0.00000	\$0.00000	0.01722	6.6%
NONCORE - Transportation Only (4)														
9	Industrial - Distribution	\$0.14207	\$0.04733		0.18940	\$0.15122	\$0.04733		0.19855	\$0.00915	\$0.00000		0.00915	4.8%
10	Industrial - Transmission	\$0.03892	\$0.03968		0.07860	\$0.04807	\$0.03968		0.08775	\$0.00915	\$0.00000		0.00915	11.6%
11	Industrial - Backbone	\$0.01243	\$0.03968		0.05211	\$0.01507	\$0.03968		0.05475	\$0.00264	\$0.00000		0.00264	5.1%
12	Electric Generation - Transmission (G-EG-D/LT)	\$0.03208			0.03208	\$0.04123			0.04123	\$0.00915			0.00915	28.6%
13	Electric Generation - Backbone (G-EG-BB)	\$0.01176			0.01176	\$0.01440			0.01440	\$0.00264			0.00264	22.4%
14	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197		0.17404	\$0.15122	\$0.03197		0.18319	\$0.00915	\$0.00000		0.00915	5.3%
15	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197		0.06418	\$0.04136	\$0.03197		0.07333	\$0.00915	\$0.00000		0.00915	14.3%
WHOLESALE CORE AND NONCORE (G-WSL) (4)														
16	Alpine Natural Gas	\$0.03412			0.03412	\$0.04327			0.04327	\$0.00915			0.00915	26.0%
12	Coalinga	\$0.03458			0.03458	\$0.04383			0.04383	\$0.00915			0.00915	26.4%
17	Island Energy	\$0.05283			0.05283	\$0.06198			0.06198	\$0.00915			0.00915	17.3%
18	Palo Alto	\$0.02971			0.02971	\$0.03886			0.03886	\$0.00915			0.00915	30.8%
19	West Coast Gas - Castle	\$0.13744			0.13744	\$0.14659			0.14659	\$0.00915			0.00915	6.7%
20	West Coast Gas - Mather Distribution	\$0.16251			0.16251	\$0.17166			0.17166	\$0.00915			0.00915	5.6%
21	West Coast Gas - Mather Transmission	\$0.03715			0.03715	\$0.04629			0.04629	\$0.00915			0.00915	24.6%

- (1) Bundled core rates include: (i) an illustrative procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.385 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Actual procurement rates change monthly.
- (2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.
- (3) CARE Customers receive a 20% discount off of the total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates.
- (4) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.
- (5) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

2012
 AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (3) AND PROXY NONCORE PROCUREMENT RATES (EQUAL TO CORE LARGE COMMERCIAL RATE)
 (\$/hr, Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012			Rates Effective April 1, 2012 with Implementation Plan Costs			Change (3)						
		(A)	(B)	(C)	(A)	(B)	(C)	(A)	(B)	(C)				
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Percent
NONCORE (1)														
1	Industrial - Distribution	\$0.14207	\$0.04733	\$0.48987	0.67927	\$0.15122	\$0.04733	\$0.48987	0.68842	\$0.00915	\$0.00000	\$0.00000	0.00915	1.3%
2	Industrial - Transmission	\$0.03982	\$0.03988	\$0.48987	0.56947	\$0.04807	\$0.03988	\$0.48987	0.57762	\$0.00915	\$0.00000	\$0.00000	0.00915	1.6%
3	Industrial - Backbone	\$0.01243	\$0.03988	\$0.48987	0.54198	\$0.01507	\$0.03988	\$0.48987	0.54462	\$0.00264	\$0.00000	\$0.00000	0.00264	0.5%
4	Electric Generation - Transmission (G-EG-DAL)	\$0.03208		\$0.48987	0.52195	\$0.04123		\$0.48987	0.53110	\$0.00915		\$0.00000	0.00915	1.8%
5	Electric Generation - Backbone (G-EG-BB)	\$0.01176		\$0.48987	0.50163	\$0.01440		\$0.48987	0.50427	\$0.00264		\$0.00000	0.00264	0.5%
6	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197	\$0.48987	0.65391	\$0.15122	\$0.03197	\$0.48987	0.67306	\$0.00915	\$0.00000	\$0.00000	0.00915	1.4%
7	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197	\$0.48987	0.55405	\$0.04136	\$0.03197	\$0.48987	0.56320	\$0.00915	\$0.00000	\$0.00000	0.00915	1.7%
WHOLESALE CORE AND NONCORE (G-WSL) (1)														
8	Alpine Natural Gas	\$0.03412		\$0.48987	0.52399	\$0.04327		\$0.48987	0.53314	\$0.00915		\$0.00000	0.00915	1.7%
9	Coolings	\$0.03468		\$0.48987	0.52455	\$0.04383		\$0.48987	0.53370	\$0.00915		\$0.00000	0.00915	1.7%
10	Island Energy	\$0.05283		\$0.48987	0.54270	\$0.06198		\$0.48987	0.55185	\$0.00915		\$0.00000	0.00915	1.7%
11	Palo Alto	\$0.02971		\$0.48987	0.51958	\$0.03886		\$0.48987	0.52873	\$0.00915		\$0.00000	0.00915	1.8%
12	West Coast Gas - Castle (3)	\$0.13744		\$0.48987	0.62731	\$0.14659		\$0.48987	0.63646	\$0.00915		\$0.00000	0.00915	1.5%
13	West Coast Gas - Mother Distribution (3)	\$0.16251		\$0.48987	0.65238	\$0.17166		\$0.48987	0.66153	\$0.00915		\$0.00000	0.00915	1.4%
14	West Coast Gas - Mother Transmission	\$0.03715		\$0.48987	0.52702	\$0.04628		\$0.48987	0.53616	\$0.00915		\$0.00000	0.00915	1.7%

(1) Rates include: (i) an illustrative core small commercial procurement component that recovers intrasite and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); and (iii) where applicable, a G-PPP surcharge that recovers the costs of low income CARE, LIEE, customer EE, Research Development and Demonstration program and BOE/CPUC Admin costs. Actual core procurement rates change monthly.

(2) D. 04.08.010 authorized PG&E to remove the gas public purpose program surcharges that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharges; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

(3) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts
2013

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROCUREMENT RATES
(\$/th; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012 (A)				Rates Effective April 1, 2012 with Implementation Plan Costs (B)				Change (3) (C)				
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Percent
CORE RETAIL - Bundled (1)														
1	Residential Non-CARE (3)	\$0.61116	\$0.08618	\$0.54934	1.24668	\$0.63265	\$0.08618	\$0.54934	1.26817	\$0.02149	\$0.00000	\$0.00000	0.02149	1.7%
2	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295	\$0.52983	0.96626	\$0.40487	\$0.05295	\$0.52993	0.99775	\$0.02149	\$0.00000	\$0.00000	0.02149	2.2%
3	Large Commercial	\$0.16646	\$0.09495	\$0.48987	0.75128	\$0.18795	\$0.09495	\$0.48987	0.77277	\$0.02149	\$0.00000	\$0.00000	0.02149	2.9%
4	NGV1 - (uncompressed service)	\$0.12817	\$0.03197	\$0.48790	0.64804	\$0.14668	\$0.03197	\$0.48790	0.66963	\$0.02149	\$0.00000	\$0.00000	0.02149	3.3%
5	NGV2 - (compressed service)	\$1.35121	\$0.03197	\$0.48790	1.87108	\$1.37270	\$0.03197	\$0.48790	1.89257	\$0.02149	\$0.00000	\$0.00000	0.02149	1.1%
CORE RETAIL - Transport Only (4)														
6	Residential Non-CARE (3)	\$0.61116	\$0.08618		0.69734	\$0.63265	\$0.08618		0.71883	\$0.02149	\$0.00000	\$0.00000	0.02149	3.1%
7	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295		0.43633	\$0.40487	\$0.05295		0.45782	\$0.02149	\$0.00000	\$0.00000	0.02149	4.9%
8	Large Commercial	\$0.16646	\$0.09495		0.26141	\$0.18795	\$0.09495		0.28290	\$0.02149	\$0.00000	\$0.00000	0.02149	8.2%
NONCORE - Transportation Only (4)														
9	Industrial - Distribution	\$0.14207	\$0.04733		0.18940	\$0.15318	\$0.04733		0.20051	\$0.01111	\$0.00000		0.01111	5.9%
10	Industrial - Transmission	\$0.03892	\$0.03968		0.07860	\$0.05003	\$0.03968		0.08971	\$0.01111	\$0.00000		0.01111	14.1%
11	Industrial - Backbone	\$0.01243	\$0.03968		0.05211	\$0.01495	\$0.03968		0.05463	\$0.00252	\$0.00000		0.00252	4.9%
12	Electric Generation - Transmission (G-EG-D/LT)	\$0.03208			0.03208	\$0.04319			0.04319	\$0.01111			0.01111	34.6%
13	Electric Generation - Backbone (G-EG-BB)	\$0.01178			0.01178	\$0.01428			0.01428	\$0.00252			0.00252	21.4%
14	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197		0.17404	\$0.15318	\$0.03197		0.18515	\$0.01111	\$0.00000		0.01111	6.4%
15	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197		0.06418	\$0.04332	\$0.03197		0.07529	\$0.01111	\$0.00000		0.01111	17.3%
WHOLESALE CORE AND NONCORE (G-WSL) (4)														
16	Alpine Natural Gas	\$0.03412			0.03412	\$0.04523			0.04523	\$0.01111			0.01111	32.6%
12	Coalinga	\$0.03468			0.03468	\$0.04578			0.04578	\$0.01111			0.01111	32.0%
17	Island Energy	\$0.05283			0.05283	\$0.06394			0.06394	\$0.01111			0.01111	21.0%
18	Palo Alto	\$0.02971			0.02971	\$0.04082			0.04082	\$0.01111			0.01111	37.4%
19	West Coast Gas - Castle	\$0.13744			0.13744	\$0.14855			0.14855	\$0.01111			0.01111	8.1%
20	West Coast Gas - Mather Distribution	\$0.16251			0.16251	\$0.17361			0.17361	\$0.01111			0.01111	6.9%
21	West Coast Gas - Mather Transmission	\$0.03715			0.03715	\$0.04825			0.04825	\$0.01111			0.01111	29.9%

- (1) Bundled core rates include: (i) an illustrative procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Actual procurement rates change monthly.
- (2) D. 04-09-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOECPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PFP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PFP Filing.
- (3) CARE Customers receive a 20% discount off of the total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates.
- (4) Transportation Only rates include: (i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.
- (5) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts

2013

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROXY NONCORE PROCUREMENT RATES (EQUAL TO CORE LARGE COMMERCIAL RATE)
(\$/th; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012 (A)				Rates Effective April 1, 2012 with Implementation Plan Costs (B)				Change (3) (C)				Percent
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	
NONCORE (1)														
1	Industrial - Distribution	\$0.14207	\$0.04733	\$0.48987	\$0.67927	\$0.15318	\$0.04733	\$0.48987	\$0.69038	\$0.01111	\$0.00000	\$0.00000	\$0.01111	1.6%
2	Industrial - Transmission	\$0.03892	\$0.03968	\$0.48987	\$0.56847	\$0.05003	\$0.03968	\$0.48987	\$0.57958	\$0.01111	\$0.00000	\$0.00000	\$0.01111	2.0%
3	Industrial - Backbone	\$0.01243	\$0.03968	\$0.48987	\$0.54198	\$0.01495	\$0.03968	\$0.48987	\$0.54450	\$0.00252	\$0.00000	\$0.00000	\$0.00252	0.5%
4	Electric Generation - Transmission (G-EG-D/LT)	\$0.03208		\$0.48987	\$0.52195	\$0.04318		\$0.48987	\$0.53306	\$0.01111		\$0.00000	\$0.01111	2.1%
5	Electric Generation - Backbone (G-EG-BB)	\$0.01176		\$0.48987	\$0.50163	\$0.01428		\$0.48987	\$0.50415	\$0.00252		\$0.00000	\$0.00252	0.5%
6	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197	\$0.48987	\$0.66391	\$0.15318	\$0.03197	\$0.48987	\$0.67502	\$0.01111	\$0.00000	\$0.00000	\$0.01111	1.7%
7	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197	\$0.48987	\$0.55405	\$0.04332	\$0.03197	\$0.48987	\$0.56516	\$0.01111	\$0.00000	\$0.00000	\$0.01111	2.0%
WHOLESALE CORE AND NONCORE (G-WSL) (1)														
8	Alpine Natural Gas	\$0.03412		\$0.48987	\$0.52399	\$0.04523		\$0.48987	\$0.53510	\$0.01111		\$0.00000	\$0.01111	2.1%
9	Coalinga	\$0.03468		\$0.48987	\$0.52455	\$0.04578		\$0.48987	\$0.53565	\$0.01111		\$0.00000	\$0.01111	2.1%
10	Island Energy	\$0.05283		\$0.48987	\$0.54270	\$0.06304		\$0.48987	\$0.55381	\$0.01111		\$0.00000	\$0.01111	2.0%
11	Palo Alto	\$0.02971		\$0.48987	\$0.51958	\$0.04082		\$0.48987	\$0.53069	\$0.01111		\$0.00000	\$0.01111	2.1%
12	West Coast Gas - Castle (3)	\$0.13744		\$0.48987	\$0.62731	\$0.14855		\$0.48987	\$0.63842	\$0.01111		\$0.00000	\$0.01111	1.8%
13	West Coast Gas - Mather Distribution (3)	\$0.18251		\$0.48987	\$0.65238	\$0.17361		\$0.48987	\$0.66348	\$0.01111		\$0.00000	\$0.01111	1.7%
14	West Coast Gas - Mather Transmission	\$0.03715		\$0.48987	\$0.52702	\$0.04825		\$0.48987	\$0.53812	\$0.01111		\$0.00000	\$0.01111	2.1%

(1) Rates include: (i) an illustrative core small commercial procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.385 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); and (iii) where applicable, a G-PPP surcharge that recovers the costs of low income CARE, LIEE, customer EE, Research Development and Demonstration program and BOE/CPUC Admin costs. Actual core procurement rates change monthly.

(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

(3) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

14

California Public Utilities Commission
Pacific Gas and Electric
ALJ Proposed Decision
Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts
2014

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROCUREMENT RATES
(\$/M; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012 (A)				Rates Effective April 1, 2012 with Implementation Plan Costs (B)				Change (3) (C)				
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Percent
CORE RETAIL - Bundled (1)														
1	Residential Non-CARE (3)	\$0.61118	\$0.08818	\$0.54934	1.24668	\$0.64348	\$0.08618	\$0.54934	1.27900	\$0.03232	\$0.00000	\$0.00000	0.03232	2.6%
2	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295	\$0.52993	0.96626	\$0.41570	\$0.05295	\$0.52993	0.98858	\$0.03232	\$0.00000	\$0.00000	0.03232	3.3%
3	Large Commercial	\$0.16648	\$0.09495	\$0.48987	0.75128	\$0.19878	\$0.09495	\$0.48987	0.78360	\$0.03232	\$0.00000	\$0.00000	0.03232	4.3%
4	NGV1 - (uncompressed service)	\$0.12817	\$0.03197	\$0.48790	0.64804	\$0.16049	\$0.03197	\$0.48790	0.68036	\$0.03232	\$0.00000	\$0.00000	0.03232	5.0%
5	NGV2 - (compressed service)	\$1.35121	\$0.03197	\$0.48790	1.87108	\$1.38353	\$0.03197	\$0.48790	1.90340	\$0.03232	\$0.00000	\$0.00000	0.03232	1.7%
CORE RETAIL - Transport Only (4)														
6	Residential Non-CARE (3)	\$0.61118	\$0.08618		0.69734	\$0.64348	\$0.08618		0.72966	\$0.03232	\$0.00000	\$0.00000	0.03232	4.6%
7	Small Commercial Non-CARE (3)	\$0.38338	\$0.05295		0.43633	\$0.41570	\$0.05295		0.46865	\$0.03232	\$0.00000	\$0.00000	0.03232	7.4%
8	Large Commercial	\$0.16648	\$0.09495		0.26141	\$0.19878	\$0.09495		0.29373	\$0.03232	\$0.00000	\$0.00000	0.03232	12.4%
NONCORE - Transportation Only (4)														
9	Industrial - Distribution	\$0.14207	\$0.04733		0.18940	\$0.15980	\$0.04733		0.20693	\$0.01753	\$0.00000		0.01753	9.3%
10	Industrial - Transmission	\$0.03892	\$0.03968		0.07860	\$0.05645	\$0.03968		0.09613	\$0.01753	\$0.00000		0.01753	22.3%
11	Industrial - Backbone	\$0.01243	\$0.03968		0.05211	\$0.01735	\$0.03968		0.05703	\$0.00492	\$0.00000		0.00492	9.4%
12	Electric Generation - Transmission (G-EG-D/LT)	\$0.03208			0.03208	\$0.04961			0.04961	\$0.01753			0.01753	54.6%
13	Electric Generation - Backbone (G-EG-BB)	\$0.01178			0.01178	\$0.01668			0.01668	\$0.00492			0.00492	41.8%
14	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197		0.17404	\$0.15980	\$0.03197		0.19157	\$0.01753	\$0.00000		0.01753	10.1%
15	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197		0.06418	\$0.04974	\$0.03197		0.08171	\$0.01753	\$0.00000		0.01753	27.3%
WHOLESALE CORE AND NONCORE (G-WSL) (4)														
16	Alpine Natural Gas	\$0.03412			0.03412	\$0.05165			0.05165	\$0.01753			0.01753	51.4%
12	Coalinga	\$0.03468			0.03468	\$0.05220			0.05220	\$0.01753			0.01753	50.5%
17	Island Energy	\$0.05283			0.05283	\$0.07036			0.07036	\$0.01753			0.01753	33.2%
18	Palo Alto	\$0.02971			0.02971	\$0.04724			0.04724	\$0.01753			0.01753	59.0%
19	West Coast Gas - Castle	\$0.13744			0.13744	\$0.15497			0.15497	\$0.01753			0.01753	12.8%
20	West Coast Gas - Mather Distribution	\$0.16251			0.16251	\$0.18004			0.18004	\$0.01753			0.01753	10.8%
21	West Coast Gas - Mather Transmission	\$0.03715			0.03715	\$0.05467			0.05467	\$0.01753			0.01753	47.2%

(1) Bundled core rates include: (i) an illustrative procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Actual procurement rates change monthly.

(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOE/CPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

(3) CARE Customers receive a 20% discount off of the total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates.

(4) Transportation Only rates include: (i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.

(5) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

15

California Public Utilities Commission
 Pacific Gas and Electric
 ALJ Proposed Decision
 Workpaper Supporting Chapter 10, Cost Allocation and Rates

Implementation Plan Rate Impacts

2014

AVERAGE END-USER GAS TRANSPORTATION RATES, PUBLIC PURPOSE PROGRAM SURCHARGE (2) AND PROXY NONCORE PROCUREMENT RATES (EQUAL TO CORE LARGE COMMERCIAL RATE)
 (\$/th; Annual Class Averages)

Line No.	Customer Class	Rates Effective April 1, 2012 (A)				Rates Effective April 1, 2012 with Implementation Plan Costs (B)				Change (3) (C)				
		Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Transportation	G-PPPS (2)	Procurement(1)	Total	Percent
NONCORE (1)														
1	Industrial - Distribution	\$0.14207	\$0.04733	\$0.48987	\$0.67927	\$0.15960	\$0.04733	\$0.48987	\$0.69680	\$0.01753	\$0.00000	\$0.00000	\$0.01753	2.6%
2	Industrial - Transmission	\$0.03892	\$0.03968	\$0.48987	\$0.56847	\$0.05645	\$0.03968	\$0.48987	\$0.58600	\$0.01753	\$0.00000	\$0.00000	\$0.01753	3.1%
3	Industrial - Backbone	\$0.01243	\$0.03968	\$0.48987	\$0.54198	\$0.01735	\$0.03968	\$0.48987	\$0.54690	\$0.00492	\$0.00000	\$0.00000	\$0.00492	0.9%
4	Electric Generation - Transmission (G-EG-D/LT)	\$0.03208		\$0.48987	\$0.52195	\$0.04961		\$0.48987	\$0.53948	\$0.01753		\$0.00000	\$0.01753	3.4%
5	Electric Generation - Backbone (G-EG-BB)	\$0.01176		\$0.48987	\$0.50163	\$0.01668		\$0.48987	\$0.50655	\$0.00482		\$0.00000	\$0.00482	1.0%
6	NGV 4 - Distribution (uncompressed service)	\$0.14207	\$0.03197	\$0.48987	\$0.66391	\$0.15960	\$0.03197	\$0.48987	\$0.68144	\$0.01753	\$0.00000	\$0.00000	\$0.01753	2.6%
7	NGV 4 - Transmission (uncompressed service)	\$0.03221	\$0.03197	\$0.48987	\$0.55405	\$0.04974	\$0.03197	\$0.48987	\$0.57158	\$0.01753	\$0.00000	\$0.00000	\$0.01753	3.2%
WHOLESALE CORE AND NONCORE (G-WSL) (1)														
8	Alpine Natural Gas	\$0.03412		\$0.48987	\$0.52399	\$0.05165		\$0.48987	\$0.54152	\$0.01753		\$0.00000	\$0.01753	3.3%
9	Coalinga	\$0.03468		\$0.48987	\$0.52455	\$0.05220		\$0.48987	\$0.54207	\$0.01753		\$0.00000	\$0.01753	3.3%
10	Island Energy	\$0.05283		\$0.48987	\$0.54270	\$0.07036		\$0.48987	\$0.56023	\$0.01753		\$0.00000	\$0.01753	3.2%
11	Palo Alto	\$0.02971		\$0.48987	\$0.51958	\$0.04724		\$0.48987	\$0.53711	\$0.01753		\$0.00000	\$0.01753	3.4%
12	West Coast Gas - Castle (3)	\$0.13744		\$0.48987	\$0.62731	\$0.15497		\$0.48987	\$0.64484	\$0.01753		\$0.00000	\$0.01753	2.8%
13	West Coast Gas - Mather Distribution (3)	\$0.16251		\$0.48987	\$0.65238	\$0.18004		\$0.48987	\$0.66991	\$0.01753		\$0.00000	\$0.01753	2.7%
14	West Coast Gas - Mather Transmission	\$0.03715		\$0.48987	\$0.52702	\$0.05467		\$0.48987	\$0.54454	\$0.01753		\$0.00000	\$0.01753	3.3%

(1) Rates include: (i) an illustrative core small commercial procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); and (iii) where applicable, a G PPP surcharge that recovers the costs of low income CARE, LIEE, customer EE, Research Development and Demonstration program and BOECPUC Admin costs. Actual core procurement rates change monthly.

(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, energy efficiency, Research Development and Demonstration program and BOECPUC Administration costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge; see tariff G-PPPS for details. G-PPPS rates are determined annually in PG&E's PPP Filing.

(3) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

16

TABLE 10-4

**ILLUSTRATIVE NONCORE CLASS AVERAGE PRESENT AND PROPOSED RATES
(ASSUMING NONCORE CUSTOMERS PAY CORE LARGE COMMERCIAL PROCUREMENT RATES)
(\$ PER THERM)**

Line No.	Customer Class	Present April 2012 Rates(a)(b) (\$/Th)	Proposed 2012 Rates(a) With Implementation Plan Costs (\$/Th)	Percentage Change
1	<u>Customer Class Noncore</u>			
2	Industrial Distribution	\$0.679	\$0.688	1.3%
3	Industrial Transmission	\$0.568	\$0.578	1.6%
4	Industrial Backbone	\$0.542	\$0.545	0.5%
5	Electric Generation - Distribution/Transmission	\$0.522	\$0.531	1.8%
6	Electric Generation - Backbone	\$0.502	\$0.504	0.5%
7	Noncore NGV Service - Distribution	\$0.664	\$0.673	1.4%
8	Noncore NGV Service - Transmission	\$0.554	\$0.563	1.7%
9	<u>Wholesale</u>			
10	Alpine Natural Gas	\$0.524	\$0.533	1.7%
11	Coalinga	\$0.525	\$0.534	1.7%
12	Island Energy	\$0.543	\$0.552	1.7%
13	Palo Alto	\$0.520	\$0.529	1.8%
14	West Coast Gas - Castle(c)	\$0.627	\$0.636	1.5%
15	West Coast Gas - Mather Distribution(c)	\$0.652	\$0.662	1.4%
16	West Coast Gas - Mather Transmission	\$0.527	\$0.536	1.7%

- (a) Rates represent class average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for ease of viewing. Percentage rate changes are calculated on a 5 digit basis.
- (b) Rates include: (i) an illustrative core small commercial procurement component that recovers intrastate and interstate backbone transmission charges, storage, brokerage fees and an average annual WACOG of \$0.395 per therm; (ii) a transportation component that recovers CCC, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); and (iii) where applicable, a G-PPP surcharge that recovers the costs of low income CARE, LIEE, CEE, Research Development and Demonstration program and State BOE/CPUC Administrative costs. Actual core procurement rates change monthly.
- (c) West Coast Gas is allocated 70 percent of its full distribution cost as of January 1, 2012.

17

Implementation Plan Bill Impacts
2011

Illustrative Average Non-CARE Residential and Small Commercial Bill Impacts

Line No.	RESIDENTIAL CLASS	Illustrative	Illustrative Rates
		April 1, 2012 Rates and Bill (2) (A)	Including Implementation Plan Costs (B)
1	Non-CARE Residential Illustrative Bundled Rate (1) (\$/th)	\$1.16050	\$1.16050
2	State-Mandated Residential Public Purpose Program Surcharge (\$/th)	\$0.08618	\$0.08618
3	End-User Total Rate and Surcharge (\$/th)	\$1.24668	\$1.24668
4	Average Monthly Use per Residential Customer (therms)	37	37
5	Present Average Non-CARE Residential Customer Monthly Bill (\$)	\$46.13	\$46.13
6	Change in Average Non-CARE Residential Bill		\$0.00
7	% Change in Average Non-CARE Residential Bill		0.00%
	SMALL COMMERCIAL CLASS		
8	Non-CARE Small Commercial Illustrative Bundled Rate (1) (\$/th)	\$0.91331	\$0.91331
9	State-Mandated Small Commercial Public Purpose Program Surcharge (\$/th)	\$0.05295	\$0.05295
10	End-User Total Rate and Surcharge (\$/th)	\$0.96626	\$0.96626
11	Average Monthly Use per Small Commercial Customer (therms)	287	287
12	Present Average Non-CARE Small Commercial Customer Monthly Bill (\$)	\$277.32	\$277.32
13	Change in Average Non-CARE Small Commercial Bill		\$0.00
14	% Change in Average Non-CARE Small Commercial Bill		0.00%

(1) CARE customers receive a discount of 20% off of PG&E's bundled residential rates and are exempt from paying CARE-related portions of PG&E's G-PPPS rates.

(2) Illustrative Rates for April 1, 2012 are provided to illustrate impact of Implementation Plan costs. Actual rate impacts will depend on the rates in effect at the time that Implementation Plan rates are implemented.

**Implementation Plan Bill Impacts
2012**

Illustrative Average Non-CARE Residential and Small Commercial Bill Impacts

Line No.	RESIDENTIAL CLASS	Illustrative	Illustrative Rates
		April 1, 2012 Rates and Bill (2) (A)	Including Implementation Plan Costs (B)
1	Non-CARE Residential Illustrative Bundled Rate (1) (\$/th)	\$1.16050	\$1.17772
2	State-Mandated Residential Public Purpose Program Surcharge (\$/th)	\$0.08618	\$0.08618
3	End-User Total Rate and Surcharge (\$/th)	\$1.24668	\$1.26390
4	Average Monthly Use per Residential Customer (therms)	37	37
5	Present Average Non-CARE Residential Customer Monthly Bill (\$)	\$46.13	\$46.76
6	Change in Average Non-CARE Residential Bill		\$0.64
7	% Change in Average Non-CARE Residential Bill		1.38%
SMALL COMMERCIAL CLASS			
8	Non-CARE Small Commercial Illustrative Bundled Rate (1) (\$/th)	\$0.91331	\$0.93053
9	State-Mandated Small Commercial Public Purpose Program Surcharge (\$/th)	\$0.05295	\$0.05295
10	End-User Total Rate and Surcharge (\$/th)	\$0.96626	\$0.98348
11	Average Monthly Use per Small Commercial Customer (therms)	287	287
12	Present Average Non-CARE Small Commercial Customer Monthly Bill (\$)	\$277.32	\$282.26
13	Change in Average Non-CARE Small Commercial Bill		\$4.94
14	% Change in Average Non-CARE Small Commercial Bill		1.78%

Note: Total does not tie due to rounding.

- (1) CARE customers receive a discount of 20% off of PG&E's bundled residential rates and are exempt from paying CARE-related portions of PG&E's G-PPPS rates.
- (2) Illustrative Rates for April 1, 2012 are provided to illustrate impact of Implementation Plan costs. Actual rate impacts will depend on the rates in effect at the time that Implementation Plan rates are implemented.

61

**Implementation Plan Bill Impacts
2013**

Illustrative Average Non-CARE Residential and Small Commercial Bill Impacts

Line No.	RESIDENTIAL CLASS	Illustrative	Illustrative Rates
		April 1, 2012 Rates and Bill (2) (A)	Including Implementation Plan Costs (B)
1	Non-CARE Residential Illustrative Bundled Rate (1) (\$/th)	\$1.16050	\$1.18199
2	State-Mandated Residential Public Purpose Program Surcharge (\$/th)	\$0.08618	\$0.08618
3	End-User Total Rate and Surcharge (\$/th)	\$1.24668	\$1.26817
4	Average Monthly Use per Residential Customer (therms)	37	37
5	Present Average Non-CARE Residential Customer Monthly Bill (\$)	\$46.13	\$46.92
6	Change in Average Non-CARE Residential Bill		\$0.80
7	% Change in Average Non-CARE Residential Bill		1.72%
SMALL COMMERCIAL CLASS			
8	Non-CARE Small Commercial Illustrative Bundled Rate (1) (\$/th)	\$0.91331	\$0.93480
9	State-Mandated Small Commercial Public Purpose Program Surcharge (\$/th)	\$0.05295	\$0.05295
10	End-User Total Rate and Surcharge (\$/th)	\$0.96626	\$0.98775
11	Average Monthly Use per Small Commercial Customer (therms)	287	287
12	Present Average Non-CARE Small Commercial Customer Monthly Bill (\$)	\$277.32	\$283.48
13	Change in Average Non-CARE Small Commercial Bill		\$6.17
14	% Change in Average Non-CARE Small Commercial Bill		2.22%

(1) CARE customers receive a discount of 20% off of PG&E's bundled residential rates and are exempt from paying CARE-related portions of PG&E's G-PPPS rates.

(2) Illustrative Rates for April 1, 2012 are provided to illustrate impact of Implementation Plan costs. Actual rate impacts will depend on the rates in effect at the time that Implementation Plan rates are implemented.

**Implementation Plan Bill Impacts
2014**

Illustrative Average Non-CARE Residential and Small Commercial Bill Impacts

Line No.	RESIDENTIAL CLASS	Illustrative	Illustrative Rates
		April 1, 2012 Rates and Bill (2) (A)	Including Implementation Plan Costs (B)
1	Non-CARE Residential Illustrative Bundled Rate (1) (\$/th)	\$1.16050	\$1.19282
2	State-Mandated Residential Public Purpose Program Surcharge (\$/th)	\$0.08618	\$0.08618
3	End-User Total Rate and Surcharge (\$/th)	\$1.24668	\$1.27900
4	Average Monthly Use per Residential Customer (therms)	37	37
5	Present Average Non-CARE Residential Customer Monthly Bill (\$)	\$46.13	\$47.32
6	Change in Average Non-CARE Residential Bill		\$1.20
7	% Change in Average Non-CARE Residential Bill		2.59%

Note: Total does not tie due to rounding.

Line No.	SMALL COMMERCIAL CLASS	Illustrative	Illustrative Rates
		April 1, 2012 Rates and Bill (2) (A)	Including Implementation Plan Costs (B)
8	Non-CARE Small Commercial Illustrative Bundled Rate (1) (\$/th)	\$0.91331	\$0.94563
9	State-Mandated Small Commercial Public Purpose Program Surcharge (\$/th)	\$0.05295	\$0.05295
10	End-User Total Rate and Surcharge (\$/th)	\$0.96626	\$0.99858
11	Average Monthly Use per Small Commercial Customer (therms)	287	287
12	Present Average Non-CARE Small Commercial Customer Monthly Bill (\$)	\$277.32	\$286.59
13	Change in Average Non-CARE Small Commercial Bill		\$9.28
14	% Change in Average Non-CARE Small Commercial Bill		3.34%

(1) CARE customers receive a discount of 20% off of PG&E's bundled residential rates and are exempt from paying CARE-related portions of PG&E's G-PPPS rates.

(2) Illustrative Rates for April 1, 2012 are provided to illustrate impact of Implementation Plan costs. Actual rate impacts will depend on the rates in effect at the time that Implementation Plan rates are implemented.

21

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Average Monthly Bill Impacts
(Compared with Class Average Gas Rates Effective April 1, 2012)

Line No.		2011 (A)	2012 (B)	2013 (C)	2014 (D)
1	Residential Customers				
2	Average Monthly Bill Increase (\$)	\$0.00	\$0.64	\$0.80	\$1.20
3	Average Monthly Bill Increase (%)	0.00%	1.38%	1.72%	2.59%
4	Small Commercial Customers				
5	Average Monthly Bill Increase (\$)	\$0.00	\$4.94	\$6.17	\$9.28
6	Average Monthly Bill Increase (%)	0.00%	1.78%	2.22%	3.34%

22

California Public Utilities Commission

Pacific Gas and Electric
ALJ Proposed Decision

Workpaper Supporting Chapter 10, Cost Allocation and Rates

Average-Year Throughput Forecasts (GA V Settlement - D.11-04-013)

G-10 Adjustment Factor (June 2011 GRC Implementation): 99.902 %

						Electric Generation												Noncore & Wholesale		Total
						Industrial Distribution	Industrial Transmission	Industrial Backbone	Transmission Distribution	Generation Backbone	Noncore NGV	Palo Alto	Coalinga	West Coast Gas Castle	West Coast Gas Mather	Island Energy	Alpine	Total	Total	
2011	Residential	Small Commercial	Large Commercial	Core NGV	Core Total															
Forecast Throughput (Mth)	2,048,508	770,036	80,324	20,222	2,919,090	262,691	1,429,567	11,402	1,406,452	1,141,206	5,231	31,907	2,417	648	956	450	622	4,293,550	7,212,640	
G-10 Adjustment	2,008				2,008													0	2,008	
G-10 Adjusted Volumes	2,048,500	770,036	80,324	20,222	2,917,082	262,691	1,429,567	11,402	1,406,452	1,141,206	5,231	31,907	2,417	648	956	450	622	4,293,550	7,210,632	
Allocation Factors	28.38%	10.68%	1.11%	0.28%	40.46%	3.64%	19.83%	0.16%	19.51%	15.83%	0.07%	0.44%	0.03%	0.01%	0.01%	0.01%	0.01%	59.54%	100.00%	
2012	Residential	Small Commercial	Large Commercial	Core NGV	Core Total															
Forecast Throughput (Mth)	2,041,401	782,083	81,235	20,979	2,925,698	265,709	1,444,275	11,370	1,568,360	1,281,054	5,427	31,945	2,466	648	956	450	608	4,611,269	7,536,967	
G-10 Adjustment	2,001				2,001													0	2,001	
G-10 Adjusted Volumes	2,039,400	782,083	81,235	20,979	2,923,697	265,709	1,444,275	11,370	1,568,360	1,281,054	5,427	31,945	2,466	648	956	450	608	4,611,269	7,534,966	
Allocation Factors	27.07%	10.38%	1.08%	0.28%	38.80%	3.53%	19.17%	0.15%	20.79%	17.00%	0.07%	0.42%	0.03%	0.01%	0.01%	0.01%	0.01%	61.20%	100.00%	
2013	Residential	Small Commercial	Large Commercial	Core NGV	Core Total															
Forecast Throughput (Mth)	2,025,300	788,894	81,046	21,736	2,916,976	265,069	1,441,550	11,403	1,668,456	1,268,075	5,622	31,945	2,515	648	956	450	636	4,695,326	7,612,302	
G-10 Adjustment	1,985				1,985													0	1,985	
G-10 Adjusted Volumes	2,023,315	788,894	81,046	21,736	2,914,991	265,069	1,441,550	11,403	1,668,456	1,268,075	5,622	31,945	2,515	648	956	450	636	4,695,326	7,610,317	
Allocation Factors	26.59%	10.37%	1.06%	0.29%	38.30%	3.48%	18.94%	0.15%	21.90%	16.66%	0.07%	0.42%	0.03%	0.01%	0.01%	0.01%	0.01%	61.70%	100.00%	
2014	Residential	Small Commercial	Large Commercial	Core NGV	Core Total															
Forecast Throughput (Mth)	2,014,783	791,464	81,401	22,493	2,810,121	266,245	1,437,733	11,425	1,639,234	1,339,147	5,818	31,945	2,565	648	956	450	664	4,736,831	7,648,951	
G-10 Adjustment	1,975				1,975													0	1,975	
G-10 Adjusted Volumes	2,012,788	791,464	81,401	22,493	2,808,146	266,245	1,437,733	11,425	1,639,234	1,339,147	5,818	31,945	2,565	648	956	450	664	4,736,831	7,644,977	
Allocation Factors	26.33%	10.35%	1.06%	0.29%	38.04%	3.48%	18.81%	0.15%	21.44%	17.52%	0.08%	0.42%	0.03%	0.01%	0.01%	0.01%	0.01%	61.96%	100.00%	

23