

R.11-02-019

Administrative Law Judge Maribeth Bushey

Late-Filed Exhibit ALJ-1

Pipeline Modernization Program

Capital Expenditures and Expenses Workpapers

Pipeline Modernization Program Workpapers

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Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 3, Pipeline Modernization
ALJ Proposed Decision (w/o escalation adj.)

Table 1
Capital Expenditures and Expenses by Maintenance Activity Type (MAT)

CPUC Proposed Decision							
MAT	MAT Description	2011	2012	2013	2014	Total	Tables 2 and 3 Reference
44A	StanPac Capital	-	624,764	-	-	624,764	WP 3-2, Table 2, Line 3
2H1	Imp Plan Pipe Replacement	15,488,433	194,630,610	276,088,612	338,659,862	824,867,517	WP 3-6, Table 2, Line 171
2H2	Imp Plan Emergency Pipe Repl	13,883,400	13,454,900	13,540,600	13,626,300	54,505,200	WP 3-6, Table 2, Line 176
2H4	Imp Plan ILI Pipeline Retrofit	1,125,000	14,635,000	14,599,000	-	30,359,000	WP 3-6, Table 2, Line 184
	Total Capital Expenditures	30,496,833	223,345,274	304,228,212	352,286,162	910,356,480	WP 3-6, Table 2, Line 186
34A	StanPac Expense	3,940,000	-	-	-	3,940,000	WP 3-753, Table 3, Line 3
KE1	Imp Plan Pipe Pressure Test	103,714,156	70,436,000	65,797,000	80,012,844	319,960,000	WP 3-757, Table 3, Line 197
KE3	Imp Plan Pipeline ILI	-	-	1,725,000	7,866,000	9,591,000	WP 3-757, Table 3, Line 208
KEX	Imp Plan Pipeline Other	1,600,000	1,150,000	1,055,000	1,085,000	4,890,000	WP 3-757, Table 3, Line 213
	Total Expenses	109,254,156	71,586,000	68,577,000	88,963,844	338,381,000	WP 3-757, Table 3, Line 215
	Total Pipeline Modernization Costs	139,750,989	294,931,274	372,805,212	441,250,006	1,248,737,480	

Pacific Gas and Electric Company
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Table 2
Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost with no disallowance	cost of disallowed footage equivalent hydro (avg test \$95.80/ft)	net cost after equivalent hydro cost removed	Total Footage	Disallowed Footage	2011 PD w/test Dis-allowance, w/o proj < 50'	2012 PD w/test Dis-allowance, w/o proj < 50'	2013 PD w/test Dis-allowance, w/o proj < 50'	2014 PD w/test Dis-allowance, w/o proj < 50'	Total PD w/test Dis-allowance, w/o proj < 50'
1	97000512	24254	SP-3 REPL 0.04mi MP 167 28-198.48 PH1	44A	7/1/2012	WP 3-7	\$ 291,000	\$ 3,640	\$ 287,360	198	38	\$ -	\$ 287,360	\$ -	\$ -	\$ 287,360
2	97000661	24909	SP4Z REPL 0.07mi MP 8.21-8.29 PH1	44A	7/1/2012	WP 3-11	\$ 374,000	\$ 36,596	\$ 337,404	382	382	\$ -	\$ 337,404	\$ -	\$ -	\$ 337,404
3			Total MAT 44A - StanPac Capital					\$ -	\$ -			\$ -	\$ 624,764	\$ -	\$ -	\$ 624,764
4								\$ -	\$ -							
5	30842206	23796	L-021C REPL 0.75MI MP 31.84-35.05 PH1	2H1	12/1/2014	WP 3-14	\$ 4,960,000	\$ 6,035	\$ 4,953,965	3951	63	\$ -	\$ -	\$ 495,396	\$ 4,458,568	\$ 4,953,965
6	30843897	24052	L-021D REPL 2.26MI MP 18.96-24.49 PH1	2H1	12/1/2013	WP 3-17	\$ 14,529,000	\$ 1,144,714	\$ 13,384,286	11949	11949	\$ -	\$ 1,338,521	\$ 12,045,765	\$ -	\$ 13,384,286
7	30842239	23727	L-021F REPL 4.24MI MP 0.00-21.16 PH1	2H1	12/1/2013	WP 3-20	\$ 20,449,000	\$ 117,259	\$ 20,331,741	22397	1224	\$ 1,755	\$ 2,035,310	\$ 18,294,676	\$ -	\$ 20,331,741
8	30843899	24055	L-021H REPL 0.61MI MP 0.00-6.42 PH1	2H1	12/1/2014	WP 3-24	\$ 2,387,000	\$ 286,059	\$ 2,100,941	3198	2986	\$ -	\$ -	\$ 210,358	\$ 1,890,583	\$ 2,100,941
9	30842207	23790	L-050A REPL 0.24MI MP 16.81-17.03 PH1	2H1	12/1/2014	WP 3-28	\$ 1,394,000	\$ -	\$ 1,394,000	1255		\$ -	\$ -	\$ 139,000	\$ 1,255,000	\$ 1,394,000
10	30842247	23758	L-050A-1 REPL 0.09MI MP 0.66-2.32 PH1	2H1	7/1/2012	WP 3-31	\$ 603,000	\$ 8,430	\$ 594,570	449	88	\$ -	\$ 594,570	\$ -	\$ -	\$ 594,570
11	30843924	24059	L-057A REPL 3.60MI MP 8.97-16.68 PH1	2H1	12/1/2013	WP 3-34	\$ 28,105,000	\$ -	\$ 28,105,000	40134		\$ 150,000	\$ 2,511,000	\$ 25,444,000	\$ -	\$ 28,105,000
12	30843925	24060	L-057A-MT REPL 0.03MI MP 0.56-0.58 PH1	2H1	7/1/2014	WP 3-37	\$ 203,000	\$ -	\$ 203,000	133		\$ -	\$ -	\$ -	\$ 203,000	\$ 203,000
13	30842170	23799	L-057B REPL 0.01MI MP 10.32-10.32 PH1 (to expense)	2H1	7/1/2012	WP 3-40	\$ 76,000	\$ 575	\$ 75,425	6	6	\$ -	\$ -	\$ -	\$ -	\$ -
14	30842171	23818	L-101 REPL 0.02MI MP 9.28-9.30 PH1	2H1	7/1/2012	WP 3-43	\$ 199,000	\$ 8,622	\$ 190,378	90	90	\$ -	\$ 190,378	\$ -	\$ -	\$ 190,378
15	30842130	23728	L-103 REPL 7.75MI MP 5.68-23.56 PH1	2H1	12/1/2014	WP 3-46	\$ 28,807,000	\$ 5,269	\$ 28,801,731	40923	55	\$ 150,000	\$ 2,648,513	\$ -	\$ 26,003,218	\$ 28,801,731
16	30865387	24897	L-105A-1 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2012	WP 3-49	\$ 182,000	\$ 3,640	\$ 178,360	38	38	\$ -	\$ -	\$ -	\$ -	\$ -
17	30865388	24898	L-105N-3 REPL 0.03MI MP 0.00-0.00 PH1	2H1	7/1/2013	WP 3-52	\$ 185,000	\$ -	\$ 185,000	172		\$ -	\$ -	\$ 185,000	\$ -	\$ 185,000
18	30865389	24899	L-105N-5 REPL 0.10MI MP 36.39-36.47 PH1	2H1	7/1/2012	WP 3-55	\$ 507,000	\$ -	\$ 507,000	537		\$ -	\$ 507,000	\$ -	\$ -	\$ 507,000
19	30843913	24077	L-108 1 REPL 1.06MI MP 37.14-38.17 PH1	2H1	12/1/2014	WP 3-58	\$ 3,534,000	\$ -	\$ 3,534,000	5594		\$ 25,000	\$ -	\$ 328,000	\$ 3,181,000	\$ 3,534,000
20	30842211	23815	L-108 2 REPL 2.58MI MP 48.18-50.69 PH1	2H1	12/1/2014	WP 3-61	\$ 10,157,000	\$ -	\$ 10,157,000	13601		\$ 25,000	\$ -	\$ 1,016,000	\$ 9,116,000	\$ 10,157,000
21	30865390	24900	L-108 3 REPL 3.06MI MP 63.50-73.58 PH1	2H1	12/1/2013	WP 3-64	\$ 12,732,000	\$ 318,535	\$ 12,413,465	16180	3325	\$ 25,000	\$ 1,241,089	\$ 11,147,376	\$ -	\$ 12,413,465
22	P.03741	23365	L-109 1 REPL 3.70MI MP 3.41-9.89 PH1	2H1	12/1/2012	WP 3-67	\$ 32,615,000	\$ 27,016	\$ 32,587,984	19861	282	\$ 5,300,000	\$ 27,287,984	\$ -	\$ -	\$ 32,587,984
23	30842248	23724	L-109 2 REPL 4.65MI MP 0.49-16.93 PH1	2H1	12/1/2013	WP 3-70	\$ 38,173,000	\$ 361,070	\$ 37,811,930	24528	3769	\$ 150,000	\$ 3,192,958	\$ 34,468,972	\$ -	\$ 37,811,930
24	30842212	23704	L-109 3 REPL 6.06MI MP 16.93-24.00 PH1	2H1	12/1/2014	WP 3-74	\$ 49,311,000	\$ 313,649	\$ 48,997,351	31974	3274	\$ 150,000	\$ 354,326	\$ 4,485,764	\$ 44,007,261	\$ 48,997,351
25	30842214	23692	L-109 4 REPL 6.84MI MP 24.84-33.26 PH1	2H1	12/1/2014	WP 3-78	\$ 39,585,000	\$ -	\$ 39,585,000	36133		\$ 150,000	\$ 350,000	\$ 3,459,000	\$ 35,626,000	\$ 39,585,000
26	30842224	23795	L-109 5 REPL 0.13MI MP 34.39-45.84 PH1	2H1	12/1/2012	WP 3-81	\$ 1,322,000	\$ 36,979	\$ 1,285,021	690	386	\$ 132,000	\$ 1,153,021	\$ -	\$ -	\$ 1,285,021
27	30842215	23832	L-111A REPL 6.61MI MP 19.30-27.53 PH1	2H1	12/1/2012	WP 3-84	\$ 30,419,000	\$ -	\$ 30,419,000	49887		\$ 1,867,000	\$ 28,532,000	\$ -	\$ -	\$ 30,419,000
28	30843920	24084	L-114 1 REPL 0.06MI MP 16.51-16.57 PH1	2H1	7/1/2012	WP 3-87	\$ 285,000	\$ 31,039	\$ 253,961	324	324	\$ -	\$ 253,961	\$ -	\$ -	\$ 253,961
29	30841472	23688	L-114 2 REPL 7.50MI MP 9.03-28.98 PH1	2H1	12/1/2012	WP 3-90	\$ 36,156,000	\$ 21,747	\$ 36,134,253	39602	227	\$ 616,000	\$ 35,518,253	\$ -	\$ -	\$ 36,134,253
30	30842216	23888	L-116 REPL 0.04MI MP 0.00-0.03 PH1	2H1	7/1/2013	WP 3-95	\$ 112,000	\$ -	\$ 112,000	199		\$ -	\$ -	\$ 112,000	\$ -	\$ 112,000
31	30865391	24901	L-118-1 REPL 0.02MI MP 0.01-0.03 PH1	2H1	7/1/2013	WP 3-98	\$ 236,000	\$ 9,484	\$ 226,516	99	99	\$ -	\$ -	\$ 226,516	\$ -	\$ 226,516
32	30842245	23743	L-118A REPL 6.87MI MP 5.62-12.55 PH1	2H1	12/1/2013	WP 3-101	\$ 20,445,000	\$ 229,345	\$ 20,215,655	21259	2394	\$ 150,000	\$ 1,883,236	\$ 18,182,419	\$ -	\$ 20,215,655
33	30842164	23791	L-119B REPL 0.29MI MP 8.96-9.22 PH1	2H1	12/1/2013	WP 3-104	\$ 1,043,000	\$ 15,136	\$ 1,027,864	1518	158	\$ -	\$ 102,491	\$ 925,373	\$ -	\$ 1,027,864
34	30865392	24902	L-119B-1 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2012	WP 3-107	\$ 129,000	\$ -	\$ 129,000	153		\$ -	\$ 129,000	\$ -	\$ -	\$ 129,000
35	30842218	23822	L-123 REPL 4.16MI MP 0.00-7.51 PH1	2H1	12/1/2014	WP 3-110	\$ 10,053,000	\$ -	\$ 10,053,000	21968		\$ 25,000	\$ -	\$ 1,005,000	\$ 9,023,000	\$ 10,053,000
36	30843915	24079	L-124A REPL 4.32MI MP 20.63-26.27 PH1	2H1	12/1/2013	WP 3-113	\$ 16,978,000	\$ 146,095	\$ 16,831,905	22792	1525	\$ -	\$ 1,683,389	\$ 15,148,516	\$ -	\$ 16,831,905
37	30842219	23793	L-125 REPL 1.31MI MP 0.00-0.00 PH1	2H1	12/1/2014	WP 3-116	\$ 4,517,000	\$ -	\$ 4,517,000	6925		\$ 277	\$ -	\$ 451,723	\$ 4,065,000	\$ 4,517,000
38	30841610	23677	L-130 REPL 0.48MI MP 0.00-0.50 PH1	2H1	12/1/2013	WP 3-119	\$ 3,848,000	\$ -	\$ 3,848,000	2530		\$ -	\$ 385,000	\$ 3,463,000	\$ -	\$ 3,848,000
39	30841473	23694	L-131 1 REPL 1.69MI MP 32.38-35.87 PH1	2H1	12/1/2012	WP 3-122	\$ 11,975,000	\$ 20,884	\$ 11,954,116	8926	218	\$ 1,198,000	\$ 10,756,116	\$ -	\$ -	\$ 11,954,116
40	30841475	23746	L-131 2 REPL 0.29MI MP 8.15-8.44 PH1	2H1	12/1/2012	WP 3-126	\$ 1,347,000	\$ -	\$ 1,347,000	1511		\$ 135,000	\$ 1,212,000	\$ -	\$ -	\$ 1,347,000
41	30865393	24903	L-131Y REPL 0.01MI MP 0.02-0.54 PH1	2H1	7/1/2012	WP 3-129	\$ 79,000	\$ -	\$ 79,000	58		\$ -	\$ 79,000	\$ -	\$ -	\$ 79,000
42	30865394	24904	L-132B REPL 0.01MI MP 0.01-0.01 PH1 (to expense)	2H1	7/1/2013	WP 3-132	\$ 70,000	\$ -	\$ 70,000	10		\$ -	\$ -	\$ -	\$ -	\$ -
43	30843909	24072	L-134A REPL 0.18MI MP 31.17-31.34 PH1	2H1	12/1/2014	WP 3-135	\$ 641,000	\$ -	\$ 641,000	935		\$ -	\$ -	\$ -	\$ 641,000	\$ 641,000
44	30842161	23765	L-136 REPL 0.01MI MP 9.69-9.70 PH1 (to expense)	2H1	7/1/2014	WP 3-138	\$ 81,000	\$ -	\$ 81,000	27		\$ -	\$ -	\$ -	\$ -	\$ -
45	30842223	23825	L-136 REPL 6.51MI MP 38.58-45.09 PH1	2H1	12/1/2012	WP 3-141	\$ 31,497,000	\$ 1,723,634	\$ 29,773,366	34386	17992	\$ 1,650,000	\$ 28,123,366	\$ -	\$ -	\$ 29,773,366
46	30843888	24041	L-138C REPL 0.01MI MP 43.58-43.59 PH1	2H1	7/1/2012	WP 3-145	\$ 134,000	\$ 5,844	\$ 128,156	61	61	\$ -	\$ 128,156	\$ -	\$ -	\$ 128,156
47	30843889	24042	L-138D REPL 0.01MI MP 45.10-45.10 PH1 (to expense)	2H1	7/1/2012	WP 3-148	\$ 54,000	\$ 785	\$ 53,215	8	8	\$ -	\$ -	\$ -	\$ -	\$ -
48	30841613	23816	L-142S REPL 1.06MI MP 0.0027-6.35 PH1	2H1	12/1/2012	WP 3-151	\$ 3,727,000	\$ 523,739	\$ 3,203,261	5576	5467	\$ 373,000	\$ 2,830,261	\$ -	\$ -	\$ 3,203,261
49	30842131	23735	L-151-1 REPL 0.02MI MP 10.44-10.45 PH1	2H1	7/1/2014	WP 3-154	\$ 100,000	\$ -	\$ 100,000	85		\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
50	30865395	24905	L-153-6 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2012	WP 3-157	\$ 181,000	\$ -	\$ 181,000	174		\$ -	\$ 181,000	\$ -	\$ -	\$ 181,000
51	30842225	23731	L-162A REPL 1.12MI MP 6.62-7.72 PH1	2H1	12/1/2014	WP 3-160	\$ 5,414,000	\$ -	\$ 5,414,000	5889		\$ -	\$ -	\$ 541,000	\$ 4,873,000	\$ 5,414,000
52	30842227	23845	L-167 REPL 10.72MI MP 22.56-34.52 PH1	2H1	12/1/2013	WP 3-163	\$ 26,581,000	\$ -	\$ 26,581,000	56580		\$ 22,967	\$ 2,660,033	\$ 23,898,000	\$ -	\$ 26,581,000
53	30842228	23797	L-167-1 REPL 2.09MI MP 4.46-6.55 PH1	2H1	12/1/2012	WP 3-166	\$ 6,154,000	\$ -	\$ 6,154,000	11046		\$ 615,000	\$ 5,539,000	\$ -	\$ -	\$ 6,154,000
54	30842229	23926	L-172A REPL 0.04MI MP 69.79-79.13 PH1	2H1	7/1/2012	WP 3-169	\$ 162,000	\$ 8,143	\$ 153,857	207	85	\$ -	\$ 153,857	\$ -	\$ -	\$ 153,857
55	30865396	24906	L-172A-1 REPL 0.19MI MP 78.53-78.72 PH1	2H1	12/1/2013	WP 3										

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Table 2
Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost with no disallowance	cost of disallowed footage equivalent hydro (avg test \$95.80/ft)	net cost after equivalent hydro cost removed	Total Footage	Disallowed Footage	2011 PD w/tst Dis-allowance, w/o proj < 50'	2012 PD w/tst Dis-allowance, w/o proj < 50'	2013 PD w/tst Dis-allowance, w/o proj < 50'	2014 PD w/tst Dis-allowance, w/o proj < 50'	Total PD w/tst Dis-allowance, w/o proj < 50'
60	30842234	23772	L-181A REPL 1.73MI MP 15.31-16.81 PH1	2H1	12/1/2012	WP 3-188	\$ 4,561,000	\$ 2,491	\$ 4,558,509	9149	26	\$ 456,000	\$ 4,102,509	\$ -	\$ -	\$ 4,558,509
61	30842233	23782	L-181A-10 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-191	\$ 65,000	\$ -	\$ 65,000	44	-	\$ -	\$ -	\$ -	\$ -	\$ -
62	30842235	23773	L-181B REPL 0.36MI MP 2.17-10.32 PH1	2H1	12/1/2012	WP 3-194	\$ 1,396,000	\$ 179,721	\$ 1,216,279	1876	1876	\$ 140,000	\$ 1,076,279	\$ -	\$ -	\$ 1,216,279
63	30843906	24067	L-185 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-197	\$ 53,000	\$ -	\$ 53,000	5	-	\$ -	\$ -	\$ -	\$ -	\$ -
64	30841618	23748	L-191 REPL 1.97MI MP 0.07-6.47 PH1	2H1	12/1/2013	WP 3-200	\$ 20,493,000	\$ 12,071	\$ 20,480,929	10393	126	\$ 25,000	\$ 2,072,908	\$ 18,383,021	\$ -	\$ 20,480,929
65	30865397	24907	L-191B REPL 0.01MI MP 1.63-1.64 PH1	2H1	7/1/2014	WP 3-203	\$ 68,000	\$ -	\$ 68,000	50	-	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,000
66	30841612	23702	L-196A REPL 1.52MI MP 11.93-13.45 PH1	2H1	12/1/2013	WP 3-206	\$ 2,625,000	\$ -	\$ 2,625,000	8024	-	\$ -	\$ 263,000	\$ 2,362,000	\$ -	\$ 2,625,000
67	30843898	24053	L-200A-2 REPL 0.51MI MP 0.48-1.00 PH1	2H1	12/1/2013	WP 3-209	\$ 1,115,000	\$ -	\$ 1,115,000	2697	-	\$ -	\$ 112,000	\$ 1,003,000	\$ -	\$ 1,115,000
68	30842237	23698	L-210A REPL 2.10MI MP 19.69-25.62 PH1	2H1	12/1/2012	WP 3-212	\$ 7,776,000	\$ -	\$ 7,776,000	11100	-	\$ 778,000	\$ 6,998,000	\$ -	\$ -	\$ 7,776,000
69	30842240	23867	L-220 REPL 5.77MI MP 18.73-34.92 PH1	2H1	12/1/2013	WP 3-215	\$ 23,961,000	\$ 38,224	\$ 23,922,776	30458	399	\$ -	\$ 2,409,980	\$ 21,512,796	\$ -	\$ 23,922,776
70	30841463	23484	L-300B REPL 0.36MI MP 160.88-248.97 PH1	2H1	12/1/2014	WP 3-219	\$ 1,877,000	\$ -	\$ 1,877,000	1914	-	\$ -	\$ -	\$ 188,000	\$ 1,689,000	\$ 1,877,000
71	30842242	23770	L-301A REPL 0.07MI MP 0.00-17.69 PH1	2H1	7/1/2012	WP 3-222	\$ 211,000	\$ 2,491	\$ 208,509	385	26	\$ 10,776	\$ 197,733	\$ -	\$ -	\$ 208,509
72	30842243	23777	L-301B REPL 0.01MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-225	\$ 78,000	\$ -	\$ 78,000	75	-	\$ -	\$ -	\$ -	\$ 78,000	\$ 78,000
73	30842244	23792	L-301C REPL 0.01MI MP 17.26-17.26 PH1	2H1	7/1/2012	WP 3-228	\$ 109,000	\$ -	\$ 109,000	65	-	\$ -	\$ 109,000	\$ -	\$ -	\$ 109,000
74	30842246	23779	L-301G REPL 0.01MI MP 2.34-2.34 PH1 (to expense)	2H1	7/1/2012	WP 3-231	\$ 105,000	\$ 287	\$ 104,713	5	3	\$ -	\$ -	\$ -	\$ -	\$ -
75	30843887	24040	L-306 REPL 0.03MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-234	\$ 128,000	\$ -	\$ 128,000	151	-	\$ -	\$ -	\$ -	\$ 128,000	\$ 128,000
76	30842250	23775	L-310 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-237	\$ 60,000	\$ -	\$ 60,000	24	-	\$ -	\$ -	\$ -	\$ -	\$ -
77	30841464	23798	L-314 REPL 0.57MI MP 20.31-20.91 PH1	2H1	12/1/2014	WP 3-240	\$ 1,036,000	\$ -	\$ 1,036,000	3030	-	\$ -	\$ -	\$ 104,000	\$ 932,000	\$ 1,036,000
78	30842125	23742	L-314A REPL 0.08MI MP 0.15-0.24 PH1	2H1	7/1/2013	WP 3-243	\$ 190,000	\$ 42,823	\$ 147,177	447	447	\$ -	\$ -	\$ 147,177	\$ -	\$ 147,177
79	30865398	24908	L-331B-1 REPL 0.02MI MP 0.74-0.76 PH1	2H1	7/1/2014	WP 3-246	\$ 135,000	\$ 9,676	\$ 125,324	101	101	\$ -	\$ -	\$ -	\$ 125,324	\$ 125,324
80	30842122	23831	L-400 REPL 0.06MI MP 115.31-115.37 PH1	2H1	7/1/2014	WP 3-249	\$ 388,000	\$ -	\$ 388,000	304	-	\$ -	\$ -	\$ -	\$ 388,000	\$ 388,000
81	30841476	23736	DFM-0107-01 REPL 0.24MI MP 0.00-0.24 PH1	2H1	12/1/2014	WP 3-254	\$ 1,222,000	\$ -	\$ 1,222,000	1269	-	\$ -	\$ -	\$ 122,000	\$ 1,100,000	\$ 1,222,000
82	30842180	23774	DFM-0107-02 REPL 0.02MI MP 0.00-0.01 PH1	2H1	7/1/2014	WP 3-257	\$ 102,000	\$ -	\$ 102,000	90	-	\$ -	\$ -	\$ -	\$ 102,000	\$ 102,000
83	30842132	23739	DFM-0205-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-260	\$ 65,000	\$ 2,395	\$ 62,605	25	25	\$ -	\$ -	\$ -	\$ -	\$ -
84	30842128	23693	DFM-0223-03 REPL 0.07MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-263	\$ 340,000	\$ -	\$ 340,000	350	350	\$ -	\$ -	\$ -	\$ 306,470	\$ 306,470
85	30842163	23781	DFM-0401-10 REPL 0.01MI MP 0.00-0.01 PH1 (to expense)	2H1	7/1/2014	WP 3-266	\$ 80,000	\$ 2,874	\$ 77,126	30	30	\$ -	\$ -	\$ -	\$ -	\$ -
86	30841720	23759	DFM-0403-10 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-269	\$ 57,000	\$ -	\$ 57,000	18	-	\$ -	\$ -	\$ -	\$ -	\$ -
87	30842188	23849	DFM-0404-11 REPL 0.04MI MP 0.00-0.04 PH1	2H1	7/1/2013	WP 3-272	\$ 230,000	\$ 10,730	\$ 219,270	192	112	\$ -	\$ -	\$ 219,270	\$ -	\$ 219,270
88	30842175	23786	DFM-0405-01 REPL 8.74MI MP 2.04-12.36 PH1	2H1	12/1/2013	WP 3-275	\$ 35,671,000	\$ 2,662,857	\$ 33,008,143	46129	27796	\$ -	\$ 3,304,423	\$ 29,703,720	\$ -	\$ 33,008,143
89	30842129	23729	DFM-0405-16 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-279	\$ 57,000	\$ -	\$ 57,000	6	-	\$ -	\$ -	\$ -	\$ -	\$ -
90	30842176	23811	DFM-0603-01 REPL 0.58MI MP 0.00-0.57 PH1	2H1	12/1/2013	WP 3-282	\$ 1,834,000	\$ 19,639	\$ 1,814,361	3052	205	\$ -	\$ 194,055	\$ 1,620,306	\$ -	\$ 1,814,361
91	30843921	24085	DFM-0604-06 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-286	\$ 57,000	\$ -	\$ 57,000	10	-	\$ -	\$ -	\$ -	\$ -	\$ -
92	30842189	23780	DFM-0604-16 REPL 0.50MI MP 0.00-0.50 PH1	2H1	12/1/2013	WP 3-289	\$ 1,134,000	\$ -	\$ 1,134,000	2664	-	\$ -	\$ 113,000	\$ 1,021,000	\$ -	\$ 1,134,000
93	30842196	23760	DFM-0611-08 REPL 0.06MI MP 0.00-0.06 PH1	2H1	7/1/2013	WP 3-292	\$ 337,000	\$ -	\$ 337,000	326	-	\$ 446	\$ -	\$ 336,554	\$ -	\$ 337,000
94	30842203	23725	DFM-0614-10 REPL 0.09MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-295	\$ 513,000	\$ -	\$ 513,000	480	-	\$ 1,312	\$ -	\$ -	\$ 511,688	\$ 513,000
95	30842238	23707	DFM-0617-06 REPL 0.01MI MP 10.63-10.64 PH1 (to expense)	2H1	7/1/2014	WP 3-298	\$ 110,000	\$ -	\$ 110,000	34	-	\$ -	\$ -	\$ -	\$ -	\$ -
96	30842194	23716	DFM-0619-05 REPL 0.08MI MP 1.29-1.38 PH1	2H1	7/1/2014	WP 3-301	\$ 731,000	\$ 42,439	\$ 688,561	443	443	\$ -	\$ -	\$ -	\$ 688,561	\$ 688,561
97	30842177	23930	DFM-0627-01 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2013	WP 3-304	\$ 189,000	\$ -	\$ 189,000	128	-	\$ -	\$ -	\$ 189,000	\$ -	\$ 189,000
98	30842199	23855	DFM-0630-01 REPL 0.14MI MP 0.00-10.55 PH1	2H1	12/1/2014	WP 3-307	\$ 294,000	\$ -	\$ 294,000	717	-	\$ -	\$ -	\$ 29,000	\$ 265,000	\$ 294,000
99	30865351	24882	DFM-0630-06 REPL 0.10MI MP 0.00-0.10 PH1	2H1	12/1/2014	WP 3-310	\$ 356,000	\$ -	\$ 356,000	540	-	\$ -	\$ -	\$ 36,000	\$ 320,000	\$ 356,000
100	30865352	24883	DFM-0630-01 REPL 0.01MI MP 0.21-1.16 PH1	2H1	7/1/2012	WP 3-313	\$ 124,000	\$ 1,916	\$ 122,084	62	20	\$ -	\$ 122,084	\$ -	\$ -	\$ 122,084
101	30865353	24884	DFM-0630-03 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-316	\$ 135,000	\$ 8,718	\$ 126,282	92	91	\$ -	\$ -	\$ -	\$ 126,282	\$ 126,282
102	30843917	24081	DFM-0809-01 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2014	WP 3-319	\$ 158,000	\$ -	\$ 158,000	141	-	\$ -	\$ -	\$ -	\$ 158,000	\$ 158,000
103	30842204	23722	DFM-0810-01 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2014	WP 3-322	\$ 133,000	\$ 5,556	\$ 127,444	145	58	\$ -	\$ 91,324	\$ -	\$ -	\$ 127,444
104	30865355	24885	DFM-0837-01 REPL 0.03MI MP 1.52-1.54 PH1	2H1	7/1/2014	WP 3-325	\$ 133,000	\$ -	\$ 133,000	145	-	\$ -	\$ -	\$ -	\$ 133,000	\$ 133,000
105	30865356	24886	DFM-1013-02 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2014	WP 3-328	\$ 63,000	\$ 1,820	\$ 60,180	19	18	\$ -	\$ -	\$ -	\$ -	\$ -
106	30865357	24887	DFM-1017-01 REPL 0.01MI MP 0.01-0.01 PH1 (to expense)	2H1	7/1/2013	WP 3-331	\$ 72,000	\$ 3,929	\$ 68,072	41	41	\$ -	\$ -	\$ -	\$ -	\$ -
107	30842178	23807	DFM-1020-01 REPL 2.69MI MP 0.00-2.69 PH1	2H1	12/1/2014	WP 3-334	\$ 7,968,000	\$ 644,734	\$ 7,323,266	14195	6730	\$ 25,000	\$ -	\$ 732,307	\$ 6,565,959	\$ 7,323,266
108	30842179	23810	DFM-1024-02 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-337	\$ 108,000	\$ -	\$ 108,000	88	-	\$ -	\$ -	\$ -	\$ 108,000	\$ 108,000
109	30841611	23686	DFM-1202-12 REPL 0.01MI MP 1.91-1.92 PH1 (to expense)	2H1	7/1/2013	WP 3-340	\$ 78,000	\$ 4,596	\$ 73,402	48	48	\$ -	\$ -	\$ -	\$ -	\$ -
110	30842181	23685	DFM-1202-15 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2012	WP 3-343	\$ 101,000	\$ 9,676	\$ 91,324	101	101	\$ -	\$ -	\$ -	\$ -	\$ 91,324
111	30842127	23711	DFM-1202-16 REPL 0.08MI MP 0.00-0.08 PH1	2H1	7/1/2013	WP 3-346	\$ 342,000	\$ -	\$ 342,000	439	-	\$ -	\$ -	\$ 342,000	\$ -	\$ 342,000
112	30842182	23828	DFM-1209-01 REPL 0.34MI MP 4.29-4.64 PH1	2H1	12/1/2014	WP 3-349	\$ 1,160,000	\$ 174,260	\$ 985,740	1819	1819	\$ -	\$ -	\$ 98,574	\$ 887,166	\$ 985,740
113	30842221	23717	DFM-1209-05 REPL 0.03MI MP 4.99-5.02 PH1	2H1	7/1/2014	WP 3-352	\$ 224,000	\$ -	\$ 224,000	161	-	\$ 1,360	\$ -	\$ -	\$ 222,640	\$ 224,000
114	30842183	23821	DFM-1213-01 REPL 0.26MI MP 0.55-3.51 PH1	2H1	7/1/2014	WP 3-355	\$ 632,000	\$ 58,630	\$ 573,370	1349	612	\$ -	\$ -	\$ -	\$ 573,370	\$ 573,370
115	30842220	23726	DFM-1220-01 REPL 0.01MI MP 0.86-0.87 PH1 (to expense)	2H1	7/1/2013	WP 3-358	\$ 83,000									

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 3, Pipeline Modernization
ALJ Proposed Decision (w/o escalation adj.)
Table 2
Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost with no disallowance	cost of disallowed footage equivalent hydro (avg test \$95.80/ft)	net cost after equivalent hydro cost removed	Total Footage	Disallowed Footage	2011 PD w/test Dis-allowance, w/o proj < 50'	2012 PD w/test Dis-allowance, w/o proj < 50'	2013 PD w/test Dis-allowance, w/o proj < 50'	2014 PD w/test Dis-allowance, w/o proj < 50'	Total PD w/test Dis-allowance, w/o proj < 50'
119	30865359	24889	DFM-1306-06 REPL 0.02MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-370	\$ 179,000	\$ -	\$ 179,000	90		\$ -	\$ -	\$ 179,000	\$ -	\$ 179,000
120	30842186	23805	DFM-1307-06 REPL 0.03MI MP 0.00-0.00 PH1	2H1	7/1/2014	WP 3-373	\$ 160,000	\$ 15,999	\$ 144,001	167	167	\$ -	\$ -	\$ -	\$ 144,001	\$ 144,001
121	30842222	23751	DFM-1406-01 REPL 0.01MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-376	\$ 67,000	\$ -	\$ 67,000	53		\$ -	\$ -	\$ 67,000	\$ -	\$ 67,000
122	30842187	23862	DFM-1502-08 REPL 0.53MI MP 0.00-0.52 PH1	2H1	12/1/2014	WP 3-379	\$ 2,708,000	\$ -	\$ 2,708,000	2795		\$ -	\$ -	\$ 271,000	\$ 2,437,000	\$ 2,708,000
123	30842188	23875	DFM-1503-01 REPL 0.93MI MP 0.00-0.92 PH1	2H1	12/1/2014	WP 3-382	\$ 3,248,000	\$ 4,598	\$ 3,243,402	4886	48	\$ -	\$ -	\$ 324,540	\$ 2,918,862	\$ 3,243,402
124	30842190	23783	DFM-1509-04 REPL 0.33MI MP 0.00-0.33 PH1	2H1	12/1/2014	WP 3-385	\$ 625,000	\$ 24,908	\$ 600,092	1761	260	\$ -	\$ -	\$ 70,930	\$ 529,162	\$ 600,092
125	30842249	23778	DFM-1509-04 REPL 0.01MI MP 0.78-0.78 PH1 (to expense)	2H1	7/1/2012	WP 3-388	\$ 51,000	\$ -	\$ 51,000	4		\$ -	\$ -	\$ -	\$ -	\$ -
126	30842192	23733	DFM-1603-03 REPL 0.01MI MP 0.48-0.49 PH1 (to expense)	2H1	7/1/2014	WP 3-391	\$ 63,000	\$ -	\$ 63,000	49		\$ -	\$ -	\$ -	\$ -	\$ -
127	30865380	24890	DFM-1607-01 REPL 1.62MI MP 0.00-1.62 PH1	2H1	12/1/2014	WP 3-394	\$ 8,731,000	\$ 59,482	\$ 8,671,508	8563	621	\$ -	\$ -	\$ 867,052	\$ 7,804,457	\$ 8,671,508
128	30842193	23697	DFM-1614-08 REPL 0.44MI MP 0.56-1.00 PH1	2H1	12/1/2014	WP 3-397	\$ 1,652,000	\$ -	\$ 1,652,000	2324		\$ -	\$ -	\$ 165,000	\$ 1,487,000	\$ 1,652,000
129	30842191	23827	DFM-1615-07 REPL 0.01MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-400	\$ 77,000	\$ -	\$ 77,000	50		\$ -	\$ -	\$ 77,000	\$ -	\$ 77,000
130	30842195	23882	DFM-1617-01 REPL 0.44MI MP 0.82-1.26 PH1	2H1	12/1/2014	WP 3-403	\$ 1,649,000	\$ -	\$ 1,649,000	2344		\$ -	\$ -	\$ 165,000	\$ 1,484,000	\$ 1,649,000
131	30865381	24891	DFM-1805-01 REPL 0.03MI MP 0.00-0.03 PH1	2H1	7/1/2013	WP 3-406	\$ 98,000	\$ -	\$ 98,000	153		\$ -	\$ -	\$ 98,000	\$ -	\$ 98,000
132	30841468	23762	DFM-1813-02 REPL 0.07MI MP 1.00-16.40 PH1	2H1	7/1/2012	WP 3-409	\$ 161,000	\$ 30,273	\$ 130,727	347	316	\$ -	\$ 130,727	\$ -	\$ -	\$ 130,727
133	30842241	23884	DFM-1813-06 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-412	\$ 85,000	\$ -	\$ 85,000	102		\$ -	\$ -	\$ 85,000	\$ -	\$ 85,000
134	30842226	23769	DFM-1815-02 REPL 0.72MI MP 18.76-19.48 PH1	2H1	12/1/2014	WP 3-415	\$ 3,264,000	\$ -	\$ 3,264,000	3797		\$ -	\$ -	\$ 326,000	\$ 2,938,000	\$ 3,264,000
135	30842184	23801	DFM-1815-15 REPL 0.01MI MP 1.38-1.39 PH1 (to expense)	2H1	7/1/2013	WP 3-418	\$ 74,000	\$ -	\$ 74,000	45		\$ -	\$ -	\$ -	\$ -	\$ -
136	30842138	23784	DFM-1816-20 REPL 0.01MI MP 0.00-0.01 PH1	2H1	7/1/2014	WP 3-421	\$ 89,000	\$ -	\$ 89,000	67		\$ -	\$ -	\$ 89,000	\$ -	\$ 89,000
137	30842197	23761	DFM-1817-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-424	\$ 74,000	\$ -	\$ 74,000	46		\$ -	\$ -	\$ -	\$ -	\$ -
138	30842198	23766	DFM-1818-01 REPL 0.13MI MP 0.00-0.60 PH1	2H1	12/1/2014	WP 3-427	\$ 481,000	\$ 29,027	\$ 451,973	712	303	\$ -	\$ -	\$ -	\$ 451,973	\$ 451,973
139	30865382	24892	DFM-1880-08 REPL 0.02MI MP 0.00-0.02 PH1	2H1	7/1/2014	WP 3-430	\$ 132,000	\$ -	\$ 132,000	94		\$ -	\$ -	\$ 132,000	\$ -	\$ 132,000
140	30841609	23806	DFM-2410-01 REPL 0.02MI MP 0.00-0.03 PH1	2H1	7/1/2014	WP 3-433	\$ 94,000	\$ 2,012	\$ 91,988	131	21	\$ -	\$ -	\$ -	\$ 91,988	\$ 91,988
141	30865383	24893	DFM-2412-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-436	\$ 52,000	\$ -	\$ 52,000	3		\$ -	\$ -	\$ -	\$ -	\$ -
142	30865384	24894	DFM-3002-01 REPL 0.02MI MP 0.00-0.00 PH1	2H1	7/1/2013	WP 3-439	\$ 100,000	\$ -	\$ 100,000	90		\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
143	30865385	24895	DFM-3008-01 REPL 0.03MI MP 7.99-8.02 PH1	2H1	7/1/2013	WP 3-442	\$ 182,000	\$ 14,370	\$ 167,630	150	150	\$ -	\$ -	\$ 167,630	\$ -	\$ 167,630
144	30841615	23699	DFM-3022-01 REPL 0.01MI MP 0.00-0.00 PH1 (to expense)	2H1	7/1/2013	WP 3-445	\$ 51,000	\$ -	\$ 51,000	5		\$ -	\$ -	\$ -	\$ -	\$ -
145	30842200	23695	DFM-7219-01 REPL 3.73MI MP 0.00-3.73 PH1	2H1	12/1/2014	WP 3-449	\$ 9,521,000	\$ -	\$ 9,521,000	19668		\$ -	\$ -	\$ 952,000	\$ 8,569,000	\$ 9,521,000
146	30842137	23763	DFM-7220-01 REPL 0.02MI MP 15.71-15.74 PH1	2H1	7/1/2014	WP 3-452	\$ 87,000	\$ -	\$ 87,000	109		\$ -	\$ -	\$ 87,000	\$ -	\$ 87,000
147	30842201	23720	DFM-7221-10 REPL 0.14MI MP 15.99-16.13 PH1	2H1	12/1/2012	WP 3-455	\$ 489,000	\$ -	\$ 489,000	754		\$ 540	\$ 488,460	\$ -	\$ -	\$ 489,000
148	30841616	23710	DFM-7221-15 REPL 1.34MI MP 0.04-1.51 PH1	2H1	12/1/2012	WP 3-458	\$ 7,126,000	\$ 678,935	\$ 6,447,065	7087	7087	\$ 713,000	\$ 5,734,065	\$ -	\$ -	\$ 6,447,065
149	30842202	23701	DFM-7225-02 REPL 2.15MI MP 0.00-2.42 PH1	2H1	12/1/2014	WP 3-461	\$ 11,490,000	\$ 96	\$ 11,489,904	11338	1	\$ -	\$ -	\$ 1,149,090	\$ 10,340,814	\$ 11,489,904
150	30841614	23617	DFM-7226-02 REPL 1.37MI MP 0.35-3.26 PH1	2H1	12/1/2012	WP 3-464	\$ 4,062,000	\$ 99,728	\$ 3,962,272	7231	1041	\$ 406,000	\$ 3,556,272	\$ -	\$ -	\$ 3,962,272
151	30865386	24896	DFM-8832-01 REPL 0.02MI MP 0.00-0.01 PH1	2H1	7/1/2013	WP 3-467	\$ 79,000	\$ -	\$ 79,000	92		\$ -	\$ -	\$ 79,000	\$ -	\$ 79,000
152	30842139	23750	TAPS-REPL CC PH1	2H1	12/1/2014	WP 3-470	\$ 16,824,000	\$ 680,563	\$ 16,143,437	18140	7104	\$ -	\$ -	\$ 1,659,938	\$ 14,483,499	\$ 16,143,437
153	30842135	23753	TAPS-REPL DA PH1	2H1	12/1/2014	WP 3-476	\$ 7,099,000	\$ 393,451	\$ 6,705,549	7625	4107	\$ -	\$ -	\$ 676,654	\$ 6,028,895	\$ 6,705,549
154	30841617	23741	TAPS-REPL DI PH1	2H1	12/1/2014	WP 3-481	\$ 6,610,000	\$ 10,251	\$ 6,599,749	6599	107	\$ -	\$ -	\$ 667,754	\$ 5,931,996	\$ 6,599,749
155	30842138	23757	TAPS-REPL EB PH1	2H1	7/1/2014	WP 3-486	\$ 542,000	\$ 28,548	\$ 513,452	543	298	\$ -	\$ -	\$ -	\$ 513,452	\$ 513,452
156	30842123	23690	TAPS-REPL FR PH1	2H1	12/1/2014	WP 3-490	\$ 5,928,000	\$ 298,800	\$ 5,629,200	5281	3119	\$ -	\$ -	\$ 563,110	\$ 5,066,090	\$ 5,629,200
157	30842165	23794	TAPS-REPL HE PH1	2H1	12/1/2014	WP 3-495	\$ 5,813,000	\$ 206,832	\$ 5,606,168	6108	2159	\$ -	\$ -	\$ 540,328	\$ 4,865,840	\$ 5,606,168
158	30841139	23616	TAPS-REPL KB PH1	2H1	12/1/2014	WP 3-499	\$ 7,372,000	\$ 199,839	\$ 7,172,161	7951	2086	\$ -	\$ -	\$ 741,462	\$ 6,430,699	\$ 7,172,161
159	30842173	23923	TAPS-REPL LP PH1	2H1	7/1/2014	WP 3-504	\$ 304,000	\$ 10,251	\$ 293,749	253	107	\$ -	\$ -	\$ -	\$ 293,749	\$ 293,749
160	30842205	23749	TAPS-REPL MI PH1	2H1	12/1/2014	WP 3-507	\$ 10,528,000	\$ 53,456	\$ 10,474,544	10898	558	\$ -	\$ -	\$ 1,059,325	\$ 9,415,219	\$ 10,474,544
161	30842124	23718	TAPS-REPL NB PH1	2H1	12/1/2014	WP 3-509	\$ 2,459,000	\$ 72,808	\$ 2,386,192	2555	760	\$ -	\$ -	\$ 243,469	\$ 2,142,723	\$ 2,386,192
162	30842162	23776	TAPS-REPL NV PH1	2H1	12/1/2014	WP 3-514	\$ 10,237,000	\$ 384,541	\$ 9,852,459	11011	4014	\$ -	\$ -	\$ 1,000,190	\$ 8,852,269	\$ 9,852,459
163	30842133	23740	TAPS-REPL NP PH1	2H1	12/1/2014	WP 3-518	\$ 11,278,000	\$ 237,776	\$ 11,040,224	11989	2482	\$ -	\$ -	\$ 1,110,421	\$ 9,929,803	\$ 11,040,224
164	30842174	23928	TAPS-REPL SA PH1	2H1	12/1/2014	WP 3-524	\$ 14,896,000	\$ 644,159	\$ 14,251,841	16180	6724	\$ -	\$ -	\$ 1,619,651	\$ 12,632,190	\$ 14,251,841
165	30842168	23817	TAPS-REPL SF PH1	2H1	12/1/2014	WP 3-530	\$ 2,566,000	\$ 28,932	\$ 2,537,068	1629	302	\$ -	\$ -	\$ 254,102	\$ 2,282,966	\$ 2,537,068
166	30842169	23787	TAPS-REPL SI PH1	2H1	12/1/2014	WP 3-533	\$ 4,971,000	\$ 272,264	\$ 4,698,736	5371	2842	\$ -	\$ -	\$ 672,795	\$ 4,025,941	\$ 4,698,736
167	30842126	23689	TAPS-REPL SJ PH1	2H1	12/1/2014	WP 3-538	\$ 8,471,000	\$ 282,993	\$ 8,188,007	6559	2954	\$ -	\$ -	\$ 820,447	\$ 7,367,559	\$ 8,188,007
168	30842134	23744	TAPS-REPL SO PH1	2H1	12/1/2014	WP 3-543	\$ 1,390,000	\$ 13,891	\$ 1,376,109	1470	145	\$ -	\$ -	\$ 137,611	\$ 1,238,498	\$ 1,376,109
169	30841474	23706	TAPS-REPL ST PH1	2H1	12/1/2014	WP 3-546	\$ 18,781,000	\$ 1,417,169	\$ 17,363,831	20509	14793	\$ -	\$ -	\$ 1,743,625	\$ 15,620,206	\$ 17,363,831
170	30842160	23785	TAPS-REPL SY PH1	2H1	12/1/2014	WP 3-551	\$ 15,617,000	\$ 288,262	\$ 15,328,738	17009	3009	\$ -	\$ -	\$ 1,642,327	\$ 13,686,411	\$ 15,328,738
171			Total MAT 2H1 - Imp Plan Pipe Replacement				\$ 843,921,000	\$ 9,748,996				\$ 15,488,433	\$ 194,630,610	\$ 276,088,612	\$ 338,659,862	\$ 824,867,517
172																
173	30843926	24030	Emergency Pipe Replacement	2H2	12/31/2014	WP 3-557						\$ 1,714,000	\$ 1,714,000	\$ 1,714,000	\$ 1,714,000	\$ 6,856,000
174	30846247	24158	Strength Test-Capital Valves and Testheads	2H2	12/31/2014	WP 3-558						\$ 5,741,900	\$ 3,170,900	\$ 3,256,600	\$ 3,342,300	\$ 15,511,700
175	30866501	25002	Post Strength Test Emergency Replacements	2H2	12/31/2014	WP 3-559						\$ 6,427,500	\$ 8,570,000	\$ 8,570,000	\$ 8,570,000	\$ 32,137,500
176			Total MAT 2H2 - Imp Plan Emergency Pipe Repl									\$ 13,883,400	\$ 13,454,900	\$ 13,540,600	\$ 13,626,300	\$ 54,505,200
177																

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

Pacific Gas and Electric Company
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 Table 2
 Capital Expenditures by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost with no disallowance	cost of disallowed footage equivalent hydro (avg test \$95.80/ft)	net cost after equivalent hydro cost removed	Total Footage	Disallowed Footage	2011 PD w/test Dis-allowance, w/o proj < 50'	2012 PD w/test Dis-allowance, w/o proj < 50'	2013 PD w/test Dis-allowance, w/o proj < 50'	2014 PD w/test Dis-allowance, w/o proj < 50'	Total PD w/test Dis-allowance, w/o proj < 50'
178	30847124	24009	L-131 MP 50.5-57.4 UPGRADE PH-1	2H4	11/1/2012	WP 3-560						\$ 150,000	\$ 1,500,000	\$ 357,000	\$ -	\$ 2,007,000
179	30846928	24025	L-132 MP 31.7-38.4 UPGRADE PH-1	2H4	11/1/2012	WP 3-563						\$ 75,000	\$ 1,500,000	\$ 462,000	\$ -	\$ 2,037,000
180	30846926	24023	L-300A MP 299-352 UPGRADE PH-1	2H4	11/1/2013	WP 3-566						\$ 150,000	\$ 1,000,000	\$ 6,935,000	\$ -	\$ 8,085,000
181	30846925	24021	L-300A MP 352.3-391.2 UPGRADE PH-1	2H4	11/1/2012	WP 3-570						\$ 300,000	\$ 4,534,000	\$ -	\$ -	\$ 4,834,000
182	30846924	24017	L-300B MP 299.0-351.8 UPGRADE PH-1	2H4	11/1/2013	WP 3-573						\$ 150,000	\$ 1,000,000	\$ 6,845,000	\$ -	\$ 7,995,000
183	30846923	24012	L-300B MP 351.8-390.9 UPGRADE PH-1	2H4	11/1/2012	WP 3-576						\$ 300,000	\$ 5,101,000	\$ -	\$ -	\$ 5,401,000
184			Total MAT 2H4 - Imp Plan ILI Pipeline Retrofit									\$ 1,125,000	\$ 14,635,000	\$ 14,599,000	\$ -	\$ 30,359,000
185																
186			Total Pipeline Modernization Capital Projects									\$ 30,496,833	\$ 223,345,274	\$ 304,228,212	\$ 352,286,162	\$ 910,356,480

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

SB_GT&S_0691074

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Table 3
 Expenses by Maintenance Activity Type (MAT)

Line No.	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost PG&E Filing No Post 70 Disallowance	Gross project cost PG&E Filing No Post 70 Disallowance + AFUDC Removed	disallowed cost (post 55) & post 61 and 70	Total Project Footage	Post 55 Footage without Test	2011 PD w/post 55' test Dis-allowance	2012 PD w/post 56' test Dis-allowance	2013PD w/post 55' test Dis-allowance	2014 PD w/post 55' test Dis-allowance	Total PD w/post 55' test Dis-allowance
1	97000510	24180	SP3 TEST 0.49MI MP 180.91-181.40 PH1	34A	12/1/2011	WP 3-758	\$ 1,098,000	\$ 1,093,000	\$ -	2597		\$ 1,093,000	\$ -	\$ -	\$ -	\$ 1,093,000
2	9715461	24182	SP5 TEST 4.04MI MP 0.00-5.57 PH1	34A	12/1/2011	WP 3-761	\$ 3,017,000	\$ 2,970,000	\$ 123,000	21332	885	\$ 2,847,000	\$ -	\$ -	\$ -	\$ 2,847,000
3			Total MAT 34A - StanPac Expense									\$ 3,940,000	\$ -	\$ -	\$ -	\$ 3,940,000
4																
5	41482857	24202	L-002 TEST 4.48MI MP 75.90-122.00 PH1	KE1	12/1/2014	WP 3-764	\$ 3,736,000	\$ 3,650,000	\$ -	23641		\$ -	\$ -	\$ -	\$ 3,650,000	\$ 3,650,000
6	41482922	24210	L-021A_1 TEST 0.09MI MP 24.49-24.58 PH1	KE1	7/1/2012	WP 3-767	\$ 1,021,000	\$ 1,020,000	\$ 1,020,000	482	482	\$ -	\$ -	\$ -	\$ -	\$ -
7	41473973	23881	L-021A_2 TEST 0.36MI MP 16.96-17.31 PH1	KE1	7/1/2012	WP 3-770	\$ 1,088,000	\$ 1,084,000	\$ 1,084,000	1869	1869	\$ -	\$ -	\$ -	\$ -	\$ -
8	41474090	23532	L-021B TEST 18.93MI MP 0.00-18.64 PH1	KE1	12/1/2013	WP 3-773	\$ 6,351,000	\$ 6,078,000	\$ 3,000	99950	49	\$ -	\$ -	\$ 6,075,000	\$ -	\$ 6,075,000
9	41474091	23533	L-021C TEST 7.10MI MP 35.05-51.41 PH1	KE1	12/1/2012	WP 3-776	\$ 2,236,000	\$ 2,194,000	\$ 16,000	37497	280	\$ -	\$ 2,178,000	\$ -	\$ -	\$ 2,178,000
10	41482921	24208	L-021D TEST 0.28MI MP 24.87-24.95 PH1	KE1	7/1/2012	WP 3-779	\$ 947,000	\$ 943,000	\$ 943,000	1493	1493	\$ -	\$ -	\$ -	\$ -	\$ -
11	41483065	24207	L-021E TEST 0.33MI MP 116.16-137.38 PH1	KE1	7/1/2012	WP 3-782	\$ 1,060,000	\$ 1,058,000	\$ 402,000	1747	664	\$ -	\$ 656,000	\$ -	\$ -	\$ 656,000
12	41474092	23535	L-021F TEST 5.18MI MP 2.70-19.93 PH1	KE1	12/1/2012	WP 3-785	\$ 2,373,000	\$ 2,342,000	\$ 219,000	27345	2558	\$ -	\$ 2,123,000	\$ -	\$ -	\$ 2,123,000
13	41474094	23538	L-021G TEST 2.54MI MP 0.00-2.54 PH1	KE1	12/1/2012	WP 3-788	\$ 1,460,000	\$ 1,424,000	\$ 373,000	13412	3511	\$ -	\$ 1,051,000	\$ -	\$ -	\$ 1,051,000
14	41474099	23540	L-050A TEST 6.38MI MP 2.55-38.63 PH1	KE1	12/1/2014	WP 3-791	\$ 2,486,000	\$ 2,447,000	\$ 164,000	33733	2264	\$ -	\$ -	\$ -	\$ 2,283,000	\$ 2,283,000
15	41482923	24212	L-050A-1 TEST 0.64MI MP 1.56-2.25 PH1	KE1	7/1/2013	WP 3-794	\$ 908,000	\$ 904,000	\$ 32,000	3402	120	\$ -	\$ -	\$ 872,000	\$ -	\$ 872,000
16	41483068	24168	L-057A-MC TEST 0.45MI MP 0.00-0.42 PH1	KE1	7/1/2014	WP 3-797	\$ 922,000	\$ 916,000	\$ -	2394		\$ -	\$ -	\$ -	\$ 916,000	\$ 916,000
17	41482931	24183	L-057A-MD1 TEST 1.13MI MP 0.00-1.13 PH1	KE1	12/1/2012	WP 3-800	\$ 972,000	\$ 965,000	\$ 687,000	5983	4246	\$ -	\$ 278,000	\$ -	\$ -	\$ 278,000
18	41482930	24178	L-057A-MD2 TEST 0.32MI MP 0.00-0.32 PH1	KE1	7/1/2014	WP 3-803	\$ 677,000	\$ 675,000	\$ 413,000	1704	805	\$ -	\$ -	\$ -	\$ 462,000	\$ 462,000
19	41474061	23496	L-100 TEST 10.36MI MP 138.43-150.13 PH1	KE1	12/1/2012	WP 3-806	\$ 3,916,000	\$ 3,771,000	\$ 5,000	54698	79	\$ -	\$ 3,766,000	\$ -	\$ -	\$ 3,766,000
20	P.03758	23500	L-101 TEST 0.28MI MP 2.45-3.48 PH1	KE1	12/1/2011	WP 3-809	\$ 1,757,000	\$ 1,752,000	\$ 1,369,000	1473	1151	\$ 383,000	\$ -	\$ -	\$ -	\$ 383,000
21	41474063	23502	L-103 TEST 2.45MI MP 25.31-27.77PH1	KE1	12/1/2013	WP 3-812	\$ 1,235,000	\$ 1,220,000	\$ 1,144,000	12935	12131	\$ -	\$ -	\$ 76,000	\$ -	\$ 76,000
22	P.03759	23542	L-105A TEST 2.16MI MP 38.00-41.00 PH1	KE1	12/1/2011	WP 3-815	\$ 1,572,000	\$ 1,532,000	\$ 1,531,000	11383	11379	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
23	P.03766	24204	L-105C TEST 1.74MI MP 0.00-1.76 PH1	KE1	12/1/2011	WP 3-818	\$ 1,411,000	\$ 1,392,000	\$ -	9195		\$ 1,392,000	\$ -	\$ -	\$ -	\$ 1,392,000
24	P.03767	24580	L-105N_1 TEST 4.88MI MP 11.07-30.63 PH1	KE1	12/1/2011	WP 3-821	\$ 3,931,000	\$ 3,862,000	\$ 2,751,000	25773	18359	\$ 1,111,000	\$ -	\$ -	\$ -	\$ 1,111,000
25	41473949	23491	L-105N_2 TEST 0.48MI MP 21.24-21.70 PH1	KE1	7/1/2012	WP 3-824	\$ 1,007,000	\$ 1,001,000	\$ 1,001,000	2556	2556	\$ -	\$ -	\$ -	\$ -	\$ -
26	41474068	23505	L-109 TEST 3.40MI MP 7.57-48.84 PH1	KE1	12/1/2012	WP 3-827	\$ 4,242,000	\$ 4,190,000	\$ 2,478,000	17935	10608	\$ -	\$ 1,712,000	\$ -	\$ -	\$ 1,712,000
27	41474070	23548	L-118A TEST 1.30MI MP 0.00-58.74 PH1	KE1	12/1/2012	WP 3-830	\$ 2,169,000	\$ 2,191,000	\$ 1,078,000	5846	3498	\$ 1,067	\$ -	\$ -	\$ 1,083,933	\$ 1,085,000
28	41474071	23550	L-118B TEST 16.44MI MP 1.04-20.07 PH1	KE1	12/1/2013	WP 3-833	\$ 4,679,000	\$ 4,580,000	\$ 2,005,000	86787	38002	\$ -	\$ -	\$ 2,575,000	\$ -	\$ 2,575,000
29	41474072	23552	L-119A TEST 3.88MI MP 0.00-14.02 PH1	KE1	12/1/2012	WP 3-838	\$ 1,644,000	\$ 1,622,000	\$ 1,000	19408	8	\$ -	\$ 1,621,000	\$ -	\$ -	\$ 1,621,000
30	41482798	24282	L-119A-1 TEST 0.25MI MP 11.14-11.38 PH1	KE1	7/1/2013	WP 3-841	\$ 838,000	\$ 837,000	\$ 588,000	1298	912	\$ -	\$ -	\$ 249,000	\$ -	\$ 249,000
31	41474073	23554	L-119B TEST 6.91MI MP 0.00-10.02 PH1	KE1	12/1/2012	WP 3-844	\$ 2,668,000	\$ 2,628,000	\$ -	38493		\$ -	\$ 2,628,000	\$ -	\$ -	\$ 2,628,000
32	41474075	23559	L-126A TEST 9.84MI MP 0.00-10.89 PH1	KE1	12/1/2014	WP 3-847	\$ 3,117,000	\$ 3,056,000	\$ 3,000	51960	84	\$ 71	\$ -	\$ -	\$ 3,051,929	\$ 3,052,000
33	41474076	23561	L-126B TEST 10.14MI MP 0.00-10.57 PH1	KE1	12/1/2014	WP 3-850	\$ 3,171,000	\$ 3,108,000	\$ -	53539		\$ -	\$ -	\$ -	\$ 3,108,000	\$ 3,108,000
34	P.03752	24699	L-131_1 TEST 4.41MI MP 42.36-57.47 PH1	KE1	12/1/2011	WP 3-853	\$ 3,559,000	\$ 3,478,000	\$ 55,000	23277	366	\$ 3,423,000	\$ -	\$ -	\$ -	\$ 3,423,000
35	41474018	23874	L-131_2 TEST 4.02MI MP 8.44-45.90 PH1	KE1	12/1/2012	WP 3-856	\$ 2,690,000	\$ 2,638,000	\$ -	21230		\$ -	\$ 2,638,000	\$ -	\$ -	\$ 2,638,000
36	41474033	23471	L-131Z TEST 0.54MI MP 0.00-0.54 PH1	KE1	7/1/2013	WP 3-859	\$ 890,000	\$ 887,000	\$ -	2865		\$ -	\$ -	\$ 887,000	\$ -	\$ 887,000
37	P.03780	24537	L-132_1 TEST 42.62MI MP 0.74-51.53 PH1	KE1	12/1/2011	WP 3-862	\$ 21,566,000	\$ 20,955,000	\$ 874,000	225037	9385	\$ 20,081,000	\$ -	\$ -	\$ -	\$ 20,081,000
38	41474074	23557	L-132_2 TEST MP 1.91MI 40.05-49.71 PH1	KE1	12/1/2012	WP 3-870	\$ 2,088,000	\$ 2,086,000	\$ 3,000	10072	13	\$ -	\$ 2,063,000	\$ -	\$ -	\$ 2,063,000
39	P.03761	23480	L-132A TEST 1.46MI MP 0.01-1.46 PH1	KE1	12/1/2011	WP 3-873	\$ 1,228,000	\$ 1,211,000	\$ 20,000	7709	126	\$ 1,191,000	\$ -	\$ -	\$ -	\$ 1,191,000
40	41474035	23487	L-134A TEST 5.94MI MP 4.00-25.55 PH1	KE1	12/1/2014	WP 3-876	\$ 2,156,000	\$ 2,119,000	\$ 83,000	31343	1234	\$ -	\$ -	\$ -	\$ 2,036,000	\$ 2,036,000

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

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Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PG&E Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost PG&E Filing No Post 70 Disallowance	Gross project cost PG&E Filing No Post 70 Disallowance + AFUDC Removed	disallowed cost (post 55) & post 61 and 70	Total Project Footage	Post 55 Footage without Test	2011 PD w/post 55' test Dis-allowance	2012 PD w/post 55' test Dis-allowance	2013PD w/post 55' test Dis-allowance	2014 PD w/post 55' test Dis-allowance	Total PD w/post 55' test Dis-allowance
41	41474036	23489	L-137B TEST 5.29MI MP 0.00-7.37 PH1	KE1	12/1/2013	WP 3-879	\$ 2,220,000	\$ 2,188,000	\$ 2,082,000	27930	26571	\$ -	\$ -	\$ 106,000	\$ -	\$ 106,000
42	41474080	23510	L-138 TEST 17.09MI MP 22.04-45.56 PH1	KE1	12/1/2012	WP 3-882	\$ 5,986,000	\$ 5,730,000	\$ 170,000	90231	2679	\$ -	\$ 5,560,000	\$ -	\$ -	\$ 5,560,000
43	41474037	23493	L-142N TEST 11.67MI MP 0.00-14.05 PH1	KE1	12/1/2012	WP 3-886	\$ 4,647,000	\$ 4,526,000	\$ 267,000	61607	3634	\$ -	\$ 4,259,000	\$ -	\$ -	\$ 4,259,000
44	41474038	23495	L-142S TEST 2.28MI MP 0.02-11.48 PH1	KE1	12/1/2012	WP 3-891	\$ 1,637,000	\$ 1,624,000	\$ 884,000	12041	6553	\$ -	\$ 740,000	\$ -	\$ -	\$ 740,000
45	P.03762	24548	L-147 TEST 3.11MI MP 0.17-3.40 PH1	KE1	12/1/2011	WP 3-894	\$ 2,491,000	\$ 2,453,000	\$ 309,000	16398	2064	\$ 2,144,000	\$ -	\$ -	\$ -	\$ 2,144,000
46	41474082	23513	L-148 TEST 17.62MI MP 0.00-17.63 PH1	KE1	12/1/2011	WP 3-897	\$ 3,922,000	\$ 3,822,000	\$ 21,000	93038	517	\$ 3,801,000	\$ -	\$ -	\$ -	\$ 3,801,000
47	41474083	23515	L-150 TEST 6.63MI MP 6.15-18.09 PH1	KE1	12/1/2013	WP 3-900	\$ 2,669,000	\$ 2,659,000	\$ -	35018	\$ -	\$ -	\$ 2,659,000	\$ -	\$ -	\$ 2,659,000
48	41474084	23517	L-151 TEST 0.42MI MP 10.81-11.23 PH1	KE1	7/1/2014	WP 3-903	\$ 894,000	\$ 891,000	\$ -	2196	\$ -	\$ -	\$ -	\$ 891,000	\$ -	\$ 891,000
49	P.03764	24554	L-153_1 TEST 17.35MI MP 0.00-22.87PH1	KE1	12/1/2011	WP 3-906	\$ 9,192,000	\$ 8,991,000	\$ 224,000	91604	2312	\$ 8,667,000	\$ -	\$ -	\$ -	\$ 8,667,000
50	41473934	23582	L-153_2 TEST 10.86MI MP 3.58-27.88PH1	KE1	12/1/2012	WP 3-911	\$ 4,607,000	\$ 4,438,000	\$ -	57358	\$ -	\$ 4,438,000	\$ -	\$ -	\$ -	\$ 4,438,000
51	41474040	23498	L-158-1 TEST 2.58MI MP 11.07-13.65 PH1	KE1	12/1/2014	WP 3-914	\$ 1,296,000	\$ 1,280,000	\$ -	13636	\$ -	\$ -	\$ -	\$ 1,280,000	\$ -	\$ 1,280,000
52	41474041	23499	L-162A TEST 1.69MI MP 4.41-9.03 PH1	KE1	12/1/2013	WP 3-917	\$ 1,341,000	\$ 1,331,000	\$ 278,000	8919	1866	\$ -	\$ -	\$ 1,053,000	\$ -	\$ 1,053,000
53	41474042	23501	L-172A TEST 2.11MI MP 35.51-67.50 PH1	KE1	12/1/2012	WP 3-920	\$ 2,407,000	\$ 2,377,000	\$ 49,000	11145	231	\$ -	\$ 2,328,000	\$ -	\$ -	\$ 2,328,000
54	41474043	23503	L-177A TEST 0.33MI MP 88.50-88.83 PH1	KE1	7/1/2012	WP 3-923	\$ 826,000	\$ 826,000	\$ -	1743	\$ -	\$ 826,000	\$ -	\$ -	\$ -	\$ 826,000
55	41474044	23508	L-177B TEST 6.65MI MP 0.86-7.51 PH1	KE1	12/1/2013	WP 3-926	\$ 2,221,000	\$ 2,181,000	\$ -	35103	\$ -	\$ -	\$ 2,181,000	\$ -	\$ -	\$ 2,181,000
56	41474046	23509	L-181B TEST 1.55MI MP 0.64-2.17 PH1	KE1	12/1/2013	WP 3-929	\$ 1,076,000	\$ 1,067,000	\$ -	8202	\$ -	\$ -	\$ 1,067,000	\$ -	\$ -	\$ 1,067,000
57	41482928	24217	L-183 TEST 0.32MI MP 5.96-6.29 PH1	KE1	7/1/2014	WP 3-932	\$ 876,000	\$ 874,000	\$ -	1677	\$ -	\$ -	\$ -	\$ 874,000	\$ -	\$ 874,000
58	41474086	23521	L-186 TEST 2.08MI MP 9.20-26.13 PH1	KE1	12/1/2014	WP 3-935	\$ 1,700,000	\$ 1,687,000	\$ 136,000	11002	890	\$ -	\$ -	\$ -	\$ 1,551,000	\$ 1,551,000
59	41474087	23524	L-187 TEST 39.21MI MP 22.58-65.70 PH1	KE1	12/1/2013	WP 3-938	\$ 9,681,000	\$ 9,444,000	\$ 402,000	207008	8804	\$ -	\$ -	\$ 9,042,000	\$ -	\$ 9,042,000
60	P.03765	24555	L-191 TEST 3.96MI MP 6.47-10.47 PH1	KE1	12/1/2011	WP 3-942	\$ 2,415,000	\$ 2,371,000	\$ 2,000	20918	20	\$ 2,369,000	\$ -	\$ -	\$ -	\$ 2,369,000
61	41474047	23511	L-191-1 TEST 10.07MI MP 6.59-35.83 PH1	KE1	12/1/2012	WP 3-945	\$ 3,495,000	\$ 3,391,000	\$ 1,669,000	53190	26175	\$ -	\$ 1,722,000	\$ -	\$ -	\$ 1,722,000
62	41474048	23514	L-191A TEST 4.89MI MP 0.00-4.84 PH1	KE1	12/1/2014	WP 3-948	\$ 1,718,000	\$ 1,687,000	\$ 19,000	25838	297	\$ -	\$ -	\$ -	\$ 1,668,000	\$ 1,668,000
63	41474089	23494	L-195A3-1 TEST 0.48MI MP 0.00-0.48 PH1	KE1	7/1/2013	WP 3-951	\$ 878,000	\$ 876,000	\$ -	2510	\$ -	\$ -	\$ 876,000	\$ -	\$ -	\$ 876,000
64	41474060	23527	L-196A TEST 0.46MI MP 11.49-11.93 PH1	KE1	7/1/2014	WP 3-954	\$ 902,000	\$ 899,000	\$ -	2431	\$ -	\$ -	\$ -	\$ 899,000	\$ -	\$ 899,000
65	41474051	23520	L-197B TEST 5.18MI MP 0.00-5.49 PH1	KE1	12/1/2014	WP 3-957	\$ 2,018,000	\$ 1,986,000	\$ 391,000	27354	5390	\$ -	\$ -	\$ -	\$ 1,595,000	\$ 1,595,000
66	41474052	23522	L-197C-1 TEST 2.34MI MP 14.73-17.05 PH1	KE1	12/1/2014	WP 3-960	\$ 1,251,000	\$ 1,236,000	\$ 1,009,000	12337	10069	\$ -	\$ -	\$ -	\$ 227,000	\$ 227,000
67	41482859	24205	L-197C-2 TEST 2.88MI MP 0.55-3.43 PH1	KE1	12/1/2014	WP 3-963	\$ 1,350,000	\$ 1,332,000	\$ 1,193,000	15200	13612	\$ -	\$ -	\$ -	\$ 139,000	\$ 139,000
68	41482793	24264	L-200A-1 TEST 0.34MI MP 1.08-1.42 PH1	KE1	7/1/2012	WP 3-966	\$ 829,000	\$ 827,000	\$ -	1775	\$ -	\$ 827,000	\$ -	\$ -	\$ -	\$ 827,000
69	41474101	23525	L-210B TEST 13.54MI MP 7.57-25.98 PH1	KE1	12/1/2012	WP 3-969	\$ 4,985,000	\$ 4,774,000	\$ 962,000	71483	14400	\$ -	\$ 3,812,000	\$ -	\$ -	\$ 3,812,000
70	41482927	24216	L-210C TEST 0.10MI MP 31.64-31.74 PH1	KE1	7/1/2012	WP 3-972	\$ 1,023,000	\$ 1,022,000	\$ 1,022,000	526	526	\$ -	\$ -	\$ -	\$ -	\$ -
71	41474095	23528	L-220 TEST 4.58MI MP 23.14-27.68 PH1	KE1	12/1/2014	WP 3-975	\$ 1,861,000	\$ 1,633,000	\$ 98,000	24205	1430	\$ -	\$ -	\$ -	\$ 1,537,000	\$ 1,537,000
72	P.03764	24495	L-300A_1 TEST 58.46MI MP 0.29-502.24 PH1	KE1	12/1/2011	WP 3-978	\$ 33,147,000	\$ 32,078,000	\$ 815,000	308882	7840	\$ 31,263,000	\$ -	\$ -	\$ -	\$ 31,263,000
73	41474039	23497	L-300A_2 TEST 21.67MI MP 230.32-490.59 PH1	KE1	12/1/2012	WP 3-985	\$ 11,401,000	\$ 10,999,000	\$ 41,000	114406	426	\$ -	\$ 10,948,000	\$ -	\$ -	\$ 10,948,000
74	P.03754	24492	L-300A-1 TEST 0.81MI MP 156.40-157.01 PH1	KE1	12/1/2011	WP 3-989	\$ 1,128,000	\$ 1,121,000	\$ -	3234	\$ 1,121,000	\$ -	\$ -	\$ -	\$ -	\$ 1,121,000
75	P.03756	24521	L-300B_1 TEST 59.49MI MP 0.00-502.64 PH1	KE1	12/1/2011	WP 3-992	\$ 24,949,000	\$ 23,850,000	\$ 1,508,000	314084	19853	\$ 22,342,000	\$ -	\$ -	\$ -	\$ 22,342,000
76	41483066	24219	L-300B_2 TEST 12.35MI MP 148.90-283.14 PH1	KE1	12/1/2014	WP 3-998	\$ 6,348,000	\$ 6,099,000	\$ 499,000	65215	5331	\$ -	\$ -	\$ -	\$ 5,600,000	\$ 5,600,000
77	41474056	23536	L-303 TEST 1.16MI MP 19.21-20.43 PH1	KE1	2/1/2012	WP 3-1001	\$ 1,524,000	\$ 1,502,000	\$ -	6143	\$ -	\$ 1,502,000	\$ -	\$ -	\$ -	\$ 1,502,000
78	41474096	23529	L-306 TEST 7.24MI MP 0.00-70.02 PH1	KE1	12/1/2012	WP 3-1004	\$ 3,555,000	\$ 3,453,000	\$ 3,008,000	38218	33293	\$ -	\$ 445,000	\$ -	\$ -	\$ 445,000
79	41474097	23530	L-314 TEST 4.34MI MP 20.91-24.92 PH1	KE1	12/1/2014	WP 3-1007	\$ 1,617,000	\$ 1,580,000	\$ 61,000	22915	885	\$ -	\$ -	\$ -	\$ 1,529,000	\$ 1,529,000
80	41474098	23492	L-318-12 TEST 2.02MI MP 0.00-0.00 PH1	KE1	12/1/2014	WP 3-1010	\$ 1,193,000	\$ 1,181,000	\$ -	10674	\$ -	\$ -	\$ -	\$ -	\$ 1,181,000	\$ 1,181,000

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

SB GT&S_0691076

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 3, Pipeline Modernization
Proposed ALJ Decision (w/o escalation adj.)

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No.	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost PG&E Filing No Post 70 Disallowance	Gross project cost PG&E Filing No Post 70 Disallowance + AFUDC Removed	disallowed cost (post 55) & post 61 and 70	Total Project Footage	Post 55 Footage without Test	2011 PD w/post 55' test Dis-allowance	2012 PD w/post 55' test Dis-allowance	2013PD w/post 55' test Dis-allowance	2014 PD w/post 55' test Dis-allowance	Total PD w/post 55' test Dis-allowance
81	41483087	24220	L-331A TEST 0.34MI MP 8.06-8.40 PH1	KE1	7/1/2013	WP 3-1013	\$ 854,000	\$ 852,000	\$ 852,000	1785	1785	\$ -	\$ -	\$ -	\$ -	\$ -
82	41474057	23539	L-400 1 TEST 17MI MP 80.04-296.84 PH1	KE1	12/1/2013	WP 3-1016	\$ 10,051,000	\$ 9,756,000	\$ 78,000	89890	714	\$ -	\$ -	\$ 9,678,000	\$ -	\$ 9,678,000
83	41483084	24201	L-400 2 TEST 17.5MI MP 122.22-139.73 PH1	KE1	12/1/2014	WP 3-1019	\$ 13,089,000	\$ 12,735,000	\$ -	92464		\$ -	\$ -	\$ -	\$ 12,735,000	\$ 12,735,000
84	P 03757	23551	L-400-3 TEST 4.00MI MP 295.91-299.81 PH1	KE1	12/1/2011	WP 3-1022	\$ 2,424,000	\$ 2,379,000	\$ 517,000	21108	4585	\$ 1,862,000	\$ -	\$ -	\$ -	\$ 1,862,000
85	41474031	23531	L-401 TEST 0.80MI MP 323.44-326.76 PH1	KE1	12/1/2012	WP 3-1025	\$ 1,973,000	\$ 1,958,000	\$ -	4219		\$ -	\$ 1,958,000	\$ -	\$ -	\$ 1,958,000
86	41473886	23556	DFM-0115-01 TEST 0.40MI MP 0.00-0.41 PH1	KE1	12/1/2014	WP 3-1028	\$ 897,000	\$ 895,000	\$ 318,000	2114	746	\$ -	\$ -	\$ -	\$ 579,000	\$ 579,000
87	41473887	23558	DFM-0126-01 TEST 0.07MI MP 1.76-1.84 PH1	KE1	7/1/2012	WP 3-1031	\$ 1,016,000	\$ 1,016,000	\$ 1,016,000	384	384	\$ -	\$ -	\$ -	\$ -	\$ -
88	41473889	23560	DFM-0141-01 TEST 0.43MI MP 0.00-0.42 PH1	KE1	7/1/2014	WP 3-1034	\$ 896,000	\$ 893,000	\$ -	2262		\$ -	\$ -	\$ -	\$ 893,000	\$ 893,000
89	41482926	24215	DFM-0210-01 TEST 6.27MI MP 0.00-6.82 PH1	KE1	12/1/2013	WP 3-1037	\$ 2,154,000	\$ 2,117,000	\$ 723,000	33131	11313	\$ -	\$ -	\$ 1,394,000	\$ -	\$ 1,394,000
90	41473891	23566	DFM-0211-01 TEST 0.68MI MP 0.00-0.68 PH1	KE1	7/1/2014	WP 3-1040	\$ 941,000	\$ 937,000	\$ 260,000	3582	995	\$ -	\$ -	\$ -	\$ 677,000	\$ 677,000
91	41473895	23927	DFM-0213-02 TEST 0.90MI MP 0.00-0.94 PH1	KE1	7/1/2014	WP 3-1043	\$ 981,000	\$ 976,000	\$ -	4748		\$ -	\$ -	\$ -	\$ 976,000	\$ 976,000
92	41473893	23570	DFM-0215-01 TEST 0.95MI MP 0.00-0.98 PH1	KE1	7/1/2013	WP 3-1046	\$ 982,000	\$ 956,000	\$ 73,000	5018	385	\$ -	\$ -	\$ 883,000	\$ -	\$ 883,000
93	41473895	23574	DFM-0401-01 TEST 5.44MI MP 0.03-5.48 PH1	KE1	12/1/2012	WP 3-1049	\$ 1,744,000	\$ 1,707,000	\$ 114,000	28722	1916	\$ -	\$ 1,593,000	\$ -	\$ -	\$ 1,593,000
94	41473897	23578	DFM-0402-01 TEST 0.69MI MP 0.27-2.36 PH1	KE1	7/1/2012	WP 3-1052	\$ 1,370,000	\$ 1,362,000	\$ 419,000	3643	1120	\$ -	\$ 943,000	\$ -	\$ -	\$ 943,000
95	41473920	23584	DFM-0405-01 TEST 3.25MI MP 1.09-16.54 PH1	KE1	12/1/2013	WP 3-1055	\$ 1,618,000	\$ 1,589,000	\$ 1,133,000	17170	12163	\$ -	\$ -	\$ 466,000	\$ -	\$ 466,000
96	41473922	23588	DFM-0406-03 TEST 0.76MI MP 0.08-0.81 PH1	KE1	7/1/2014	WP 3-1059	\$ 955,000	\$ 951,000	\$ 951,000	3987	3987	\$ -	\$ -	\$ -	\$ -	\$ -
97	41473923	23590	DFM-0407-01 TEST 4.36MI MP 0.00-4.34 PH1	KE1	12/1/2012	WP 3-1062	\$ 1,527,000	\$ 1,502,000	\$ 577,000	23002	8839	\$ -	\$ 925,000	\$ -	\$ -	\$ 925,000
98	41473924	23563	DFM-0601-01 TEST 0.36MI MP 0.09-0.46 PH1	KE1	7/1/2014	WP 3-1065	\$ 884,000	\$ 882,000	\$ 327,000	1921	713	\$ -	\$ -	\$ -	\$ 555,000	\$ 555,000
99	41473925	23565	DFM-0804-01 TEST 1.08MI MP 0.00-4.71 PH1	KE1	12/1/2013	WP 3-1068	\$ 1,234,000	\$ 1,227,000	\$ 888,000	5726	4146	\$ -	\$ -	\$ 339,000	\$ -	\$ 339,000
100	41473926	23567	DFM-0604-06 TEST 2.28MI MP 0.00-2.28 PH1	KE1	12/1/2014	WP 3-1071	\$ 1,242,000	\$ 1,228,000	\$ 478,000	12092	4683	\$ -	\$ -	\$ -	\$ 752,000	\$ 752,000
101	41473927	23569	DFM-0604-07 TEST 6.25MI MP 0.01-6.41 PH1	KE1	12/1/2013	WP 3-1074	\$ 2,149,000	\$ 2,112,000	\$ 97,000	32986	1512	\$ -	\$ -	\$ 2,015,000	\$ -	\$ 2,015,000
102	41473930	23575	DFM-0611-01 TEST 1.07MI MP 0.00-1.07 PH1	KE1	12/1/2012	WP 3-1077	\$ 978,000	\$ 969,000	\$ 619,000	5640	3603	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
103	41473931	23577	DFM-0611-02 TEST 1.50MI MP 0.00-1.91 PH1	KE1	12/1/2012	WP 3-1080	\$ 1,035,000	\$ 1,026,000	\$ 12,000	7911	89	\$ -	\$ 1,014,000	\$ -	\$ -	\$ 1,014,000
104	41482853	24196	DFM-0611-05 TEST 0.12MI MP 0.00-0.12 PH1	KE1	7/1/2012	WP 3-1084	\$ 909,000	\$ 907,000	\$ 907,000	639	639	\$ -	\$ -	\$ -	\$ -	\$ -
105	41473962	23884	DFM-0621-01 TEST 0.68MI MP 0.02-0.70 PH1	KE1	7/1/2014	WP 3-1087	\$ 942,000	\$ 938,000	\$ 33,000	3615	128	\$ -	\$ -	\$ -	\$ 905,000	\$ 905,000
106	41473936	23587	DFM-0630-01 TEST 0.07MI MP 1.33-1.40 PH1	KE1	7/1/2014	WP 3-1090	\$ 831,000	\$ 831,000	\$ -	385		\$ -	\$ -	\$ -	\$ 831,000	\$ 831,000
107	41473965	23835	DFM-0638-02 TEST 1.24MI MP 1.68-2.93 PH1	KE1	12/1/2014	WP 3-1093	\$ 1,060,000	\$ 1,042,000	\$ 1,042,000	6524	6524	\$ -	\$ -	\$ -	\$ -	\$ -
108	41473966	23843	DFM-0651-01 TEST 0.86MI MP 1.01-1.87 PH1	KE1	7/1/2012	WP 3-1096	\$ 918,000	\$ 913,000	\$ 913,000	4542	4542	\$ -	\$ -	\$ -	\$ -	\$ -
109	41473969	23861	DFM-0813-01 TEST 1.30MI MP 0.00-1.29 PH1	KE1	12/1/2012	WP 3-1099	\$ 1,002,000	\$ 994,000	\$ 333,000	6882	2303	\$ -	\$ 661,000	\$ -	\$ -	\$ 661,000
110	41473970	23866	DFM-0813-02 TEST 0.50MI MP 0.00-0.50 PH1	KE1	7/1/2014	WP 3-1102	\$ 910,000	\$ 906,000	\$ 906,000	2860	2860	\$ -	\$ -	\$ -	\$ -	\$ -
111	41473971	23871	DFM-0814-05 TEST 0.31MI MP 0.00-0.31 PH1	KE1	7/1/2013	WP 3-1105	\$ 849,000	\$ 847,000	\$ 847,000	1616	1616	\$ -	\$ -	\$ -	\$ -	\$ -
112	41473972	23876	DFM-0817-01 TEST 1.31MI MP 0.00-1.30 PH1	KE1	12/1/2013	WP 3-1108	\$ 1,034,000	\$ 1,026,000	\$ -	6936		\$ -	\$ -	\$ 1,026,000	\$ -	\$ 1,026,000
113	41473974	23885	DFM-1004-01 TEST 0.35MI MP 4.40-4.75 PH1	KE1	7/1/2014	WP 3-1111	\$ 882,000	\$ 880,000	\$ -	1866		\$ -	\$ -	\$ -	\$ 880,000	\$ 880,000
114	41473975	23892	DFM-1023-01 TEST 2.83MI MP 0.00-2.83 PH1	KE1	12/1/2013	WP 3-1114	\$ 1,303,000	\$ 1,286,000	\$ 75,000	14942	876	\$ -	\$ -	\$ 1,211,000	\$ -	\$ 1,211,000
115	41473976	23894	DFM-1027-01 TEST 1.21MI MP 3.46-6.58 PH1	KE1	12/1/2014	WP 3-1117	\$ 1,293,000	\$ 1,286,000	\$ 1,185,000	6402	5897	\$ -	\$ -	\$ -	\$ 101,000	\$ 101,000
116	41483062	24193	DFM-1027-04 TEST 0.92MI MP 0.70-1.62 PH1	KE1	12/1/2014	WP 3-1120	\$ 992,000	\$ 986,000	\$ 20,000	4845	98	\$ -	\$ -	\$ -	\$ 966,000	\$ 966,000
117	41482847	24187	DFM-1202-01 TEST 2.13MI MP 0.00-2.13 PH1	KE1	12/1/2012	WP 3-1123	\$ 1,367,000	\$ 1,337,000	\$ 1,337,000	11230	11230	\$ -	\$ -	\$ -	\$ -	\$ -
118	41482846	24186	DFM-1202-02 TEST 0.39MI MP 2.00-2.39 PH1	KE1	7/1/2013	WP 3-1126	\$ 1,000,000	\$ 995,000	\$ 995,000	2046	2046	\$ -	\$ -	\$ -	\$ -	\$ -
119	41482845	24185	DFM-1202-03 TEST 0.39MI MP 0.00-0.39 PH1	KE1	7/1/2014	WP 3-1129	\$ 888,000	\$ 887,000	\$ -	2068		\$ -	\$ -	\$ -	\$ 887,000	\$ 887,000
120	41473979	23901	DFM-1202-16 TEST 2.50MI MP 0.08-2.58 PH1	KE1	12/1/2013	WP 3-1132	\$ 1,245,000	\$ 1,230,000	\$ 1,126,000	13224	12105	\$ -	\$ -	\$ 104,000	\$ -	\$ 104,000

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

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Table 3
 Expenses by Maintenance Activity Type (MAT)

Line No	Order	PARS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost PG&E Filing No Post 70 Disallowance	Gross project cost PG&E Filing No Post 70 Disallowance + AFUDC Removed	disallowed cost (post 55) & post 61 and 70	Total Project Footage	Post 55 Footage without Test	2011 PD w/post 55' test Dis-allowance	2012 PD w/post 55' test Dis-allowance	2013PD w/post 55' test Dis-allowance	2014 PD w/post 55' test Dis-allowance	Total PD w/post 55' test Dis-allowance	
121	41473980	23903	DFM-1209-02 TEST 1.48MI MP 0.00-1.47 PH1	KE1	12/1/2013	WP 3-1135	\$ 1,063,000	\$ 1,063,000	\$ -	7822	1073	\$ 3,023	\$ -	\$ -	\$ -	\$ 97,977	\$ 101,000
122	41473982	23918	DFM-1301-01 TEST 4.40MI MP 0.00-4.63 PH1	KE1	12/1/2014	WP 3-1138	\$ 1,876,000	\$ 1,848,000	\$ 63,000	23240	790	\$ -	\$ -	\$ -	\$ -	\$ 1,785,000	\$ 1,785,000
123	41473961	23878	DFM-1306-01 TEST 0.72MI MP 0.01-0.72 PH1	KE1	7/1/2014	WP 3-1141	\$ 949,000	\$ 945,000	\$ 908,000	3810	3651	\$ -	\$ -	\$ -	\$ -	\$ 39,000	\$ 39,000
124	41473987	23931	DFM-1310-01 TEST 1.28MI MP 0.00-1.29 PH1	KE1	12/1/2014	WP 3-1144	\$ 1,058,000	\$ 1,050,000	\$ 43,000	6763	280	\$ -	\$ -	\$ -	\$ -	\$ 1,007,000	\$ 1,007,000
125	41473988	23934	DFM-1401-01 TEST 0.80MI MP 0.00-0.79 PH1	KE1	7/1/2012	WP 3-1147	\$ 1,081,000	\$ 1,050,000	\$ -	4202	\$ -	\$ -	\$ 1,050,000	\$ -	\$ -	\$ -	\$ 1,050,000
126	41473990	23911	DFM-1501-01 TEST 5.55MI MP 0.00-6.88 PH1	KE1	12/1/2014	WP 3-1150	\$ 2,086,000	\$ 2,051,000	\$ 98,000	29317	1396	\$ -	\$ -	\$ -	\$ -	\$ 1,953,000	\$ 1,953,000
127	41473991	23912	DFM-1501-02 TEST 0.80MI MP 0.62-2.44 PH1	KE1	12/1/2014	WP 3-1153	\$ 1,218,000	\$ 1,213,000	\$ 1,162,000	4209	4033	\$ -	\$ -	\$ -	\$ -	\$ 51,000	\$ 51,000
128	41473992	23913	DFM-1502-02 TEST 1.60MI MP 0.00-1.60 PH1	KE1	12/1/2014	WP 3-1156	\$ 1,115,000	\$ 1,105,000	\$ 98,000	8422	749	\$ -	\$ -	\$ -	\$ -	\$ 1,007,000	\$ 1,007,000
129	41473933	23581	DFM-1502-06 TEST 0.32MI MP 0.00-0.32 PH1	KE1	7/1/2014	WP 3-1159	\$ 876,000	\$ 874,000	\$ 17,000	1686	33	\$ -	\$ -	\$ -	\$ -	\$ 857,000	\$ 857,000
130	41473932	23579	DFM-1502-11 TEST 1.98MI MP 0.00-2.96 PH1	KE1	12/1/2014	WP 3-1162	\$ 1,434,000	\$ 1,421,000	\$ 959,000	10459	7058	\$ -	\$ -	\$ -	\$ -	\$ 462,000	\$ 462,000
131	41474066	23545	DFM-1519-01 TEST 0.55MI MP 1.48-2.03 PH1	KE1	7/1/2013	WP 3-1165	\$ 891,000	\$ 888,000	\$ -	2897	\$ -	\$ -	\$ -	\$ 888,000	\$ -	\$ 888,000	\$ 888,000
132	41473999	23841	DFM-1601-09 TEST 0.86MI MP 0.00-0.86 PH1	KE1	7/1/2014	WP 3-1168	\$ 975,000	\$ 970,000	\$ -	4564	\$ -	\$ -	\$ -	\$ -	\$ 970,000	\$ 970,000	
133	41482842	24272	DFM-1603-01 TEST 1.23MI MP 0.07-1.30 PH1	KE1	12/1/2013	WP 3-1171	\$ 1,020,000	\$ 1,012,000	\$ 942,000	6517	6086	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000	\$ 70,000
134	41474000	23842	DFM-1603-03 TEST 0.48MI MP 0.00-0.48 PH1	KE1	7/1/2014	WP 3-1174	\$ 906,000	\$ 903,000	\$ 903,000	2550	2550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135	41474002	23847	DFM-1614-01 TEST 3.97MI MP 0.00-3.97 PH1	KE1	12/1/2014	WP 3-1177	\$ 1,549,000	\$ 1,525,000	\$ -	20874	\$ -	\$ -	\$ -	\$ -	\$ 1,525,000	\$ 1,525,000	
136	41474005	23856	DFM-1615-01 TEST 8.03MI MP 6.72-14.74 PH	KE1	12/1/2012	WP 3-1180	\$ 2,393,000	\$ 2,346,000	\$ 104,000	42395	1890	\$ -	\$ -	\$ 2,242,000	\$ -	\$ -	\$ 2,242,000
137	41474007	23857	DFM-1615-07 TEST 0.25MI MP 0.01-0.25 PH1	KE1	7/1/2014	WP 3-1183	\$ 863,000	\$ 862,000	\$ 862,000	1306	1306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
138	41483081	24274	DFM-1617-01 TEST 0.82MI MP 0.00-0.82 PH1	KE1	7/1/2013	WP 3-1187	\$ 939,000	\$ 934,000	\$ -	4311	\$ -	\$ -	\$ -	\$ 934,000	\$ -	\$ 934,000	\$ 934,000
139	41474008	23860	DFM-1622-01 TEST 0.99MI MP 0.00-1.00 PH1	KE1	7/1/2014	WP 3-1190	\$ 998,000	\$ 992,000	\$ 209,000	5242	1107	\$ -	\$ -	\$ -	\$ -	\$ 783,000	\$ 783,000
140	41474001	23846	DFM-1640-01 TEST 0.70MI MP 0.00-0.70 PH1	KE1	7/1/2014	WP 3-1193	\$ 945,000	\$ 940,000	\$ 506,000	3684	1963	\$ -	\$ -	\$ -	\$ 434,000	\$ 434,000	
141	41474011	23872	DFM-1813-02 TEST 5.17MI MP 8.93-16.39 PH1	KE1	12/1/2013	WP 3-1196	\$ 2,199,000	\$ 2,168,000	\$ 247,000	27299	3110	\$ -	\$ -	\$ 1,921,000	\$ -	\$ 1,921,000	\$ 1,921,000
142	41474012	23877	DFM-1815-02 TEST 9.80MI MP 6.50-16.85 PH1	KE1	12/1/2013	WP 3-1199	\$ 3,020,000	\$ 2,960,000	\$ 24,000	51720	425	\$ -	\$ -	\$ 2,936,000	\$ -	\$ 2,936,000	\$ 2,936,000
143	41474013	23880	DFM-1815-15 TEST 1.98MI MP 0.18-2.13 PH1	KE1	12/1/2013	WP 3-1202	\$ 1,392,000	\$ 1,380,000	\$ 253,000	10444	1918	\$ -	\$ -	\$ 1,127,000	\$ -	\$ 1,127,000	\$ 1,127,000
144	P.03751	24484	DFM-1816-01 1 TEST 9.38MI MP 0.00-8.44 PH1	KE1	12/31/2011	WP 3-1205	\$ 2,773,000	\$ 2,720,000	\$ 162,000	48543	2944	\$ 2,558,000	\$ -	\$ -	\$ -	\$ -	\$ 2,558,000
145	41473986	23929	DFM-1816-01 2 TEST 9.17MI MP 8.44-18.25 PH1	KE1	12/1/2013	WP 3-1209	\$ 2,688,000	\$ 2,612,000	\$ 323,000	48412	5990	\$ -	\$ -	\$ 2,289,000	\$ -	\$ 2,289,000	\$ 2,289,000
146	41474015	23858	DFM-1816-02 TEST 0.12MI MP 0.00-0.12 PH1	KE1	7/1/2013	WP 3-1212	\$ 816,000	\$ 815,000	\$ 20,000	639	16	\$ -	\$ -	\$ 795,000	\$ -	\$ 795,000	\$ 795,000
147	41474016	23864	DFM-1816-05 TEST 0.80MI MP 0.00-0.80 PH1	KE1	7/1/2014	WP 3-1215	\$ 963,000	\$ 958,000	\$ -	4223	\$ -	\$ -	\$ -	\$ -	\$ 958,000	\$ 958,000	
148	41474017	23870	DFM-1816-15 TEST 6.04MI MP 0.00-6.01 PH1	KE1	12/1/2013	WP 3-1218	\$ 2,112,000	\$ 2,076,000	\$ 2,056,000	31876	31566	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
149	41474019	23879	DFM-1819-01 TEST 0.64MI MP 0.42-1.07 PH1	KE1	7/1/2014	WP 3-1221	\$ 935,000	\$ 931,000	\$ 177,000	3405	648	\$ -	\$ -	\$ -	\$ 754,000	\$ 754,000	
150	41474020	23883	DFM-1869-01 TEST 0.16MI MP 0.00-0.16 PH1	KE1	7/1/2014	WP 3-1224	\$ 847,000	\$ 846,000	\$ -	824	\$ -	\$ -	\$ -	\$ -	\$ 846,000	\$ 846,000	
151	41474021	23886	DFM-1870-01 TEST 3.33MI MP 0.00-3.33 PH1	KE1	12/1/2014	WP 3-1227	\$ 1,432,000	\$ 1,412,000	\$ -	17586	\$ -	\$ -	\$ -	\$ -	\$ 1,412,000	\$ 1,412,000	
152	41482848	24188	DFM-2403-12 TEST 2.88MI MP 0.00-2.88 PH1	KE1	12/1/2012	WP 3-1230	\$ 1,272,000	\$ 1,255,000	\$ 1,207,000	15183	14600	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000	\$ 48,000
153	41474024	23895	DFM-2408-01 TEST 0.98MI MP 2.32-2.72 PH1	KE1	7/1/2014	WP 3-1233	\$ 998,000	\$ 992,000	\$ -	5239	\$ -	\$ -	\$ -	\$ -	\$ 992,000	\$ 992,000	
154	41474028	23905	DFM-3010-01 TEST 1.27MI MP 0.00-1.27 PH1	KE1	12/1/2012	WP 3-1236	\$ 996,000	\$ 993,000	\$ 254,000	8731	6064	\$ 985	\$ -	\$ -	\$ 88,005	\$ 69,000	\$ 69,000
155	41474029	23906	DFM-3017-01 TEST 6.68MI MP 0.02-6.85 PH1	KE1	12/1/2013	WP 3-1239	\$ 2,226,000	\$ 2,186,000	\$ 598,000	35265	9652	\$ -	\$ -	\$ 1,588,000	\$ -	\$ 1,588,000	\$ 1,588,000
156	41474030	23907	DFM-8603-01 TEST 2.18MI MP 3.96-6.14 PH1	KE1	12/1/2014	WP 3-1242	\$ 1,223,000	\$ 1,209,000	\$ 1,162,000	11528	11078	\$ -	\$ -	\$ -	\$ 47,000	\$ 47,000	
157	41482924	24213	DFM-7204-01 TEST 0.08MI MP 1.90-1.96 PH1	KE1	7/1/2014	WP 3-1245	\$ 829,000	\$ 829,000	\$ 829,000	325	325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	41482854	24197	DFM-7218-01 TEST 1.32MI MP 0.00-1.32 PH1	KE1	12/1/2013	WP 3-1248	\$ 1,034,000	\$ 1,026,000	\$ -	6954	\$ -	\$ -	\$ -	\$ 1,026,000	\$ -	\$ 1,026,000	\$ 1,026,000
159	41473939	23467	DFM-7221-10 TEST 6.10MI MP 7.45-15.99 PH1	KE1	12/1/2012	WP 3-1251	\$ 2,062,000	\$ 2,026,000	\$ 708,000	32230	11259	\$ -	\$ -	\$ 1,318,000	\$ -	\$ 1,318,000	\$ 1,318,000
160	41473941	23470	DFM-7222-01 TEST 13.55MI MP 0.09-13.89 PH1	KE1	12/1/2014	WP 3-1255	\$ 4,042,000	\$ 3,858,000	\$ 57,000	71563	1038	\$ -	\$ -	\$ -	\$ 3,901,000	\$ 3,901,000	

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

Pacific Gas and Electric Company
Implementation Plan
Workpapers Supporting Chapter 3, Pipeline Modernization
Proposed ALJ Decision (w/o escalation adj.)

Table 3
Expenses by Maintenance Activity Type (MAT)

Line No	Order	PSRS Id	Order Description	MAT	Operative Date	Workpaper Reference	Gross project cost PG&E Filing No Post 70 Disallowance	Gross project cost PG&E Filing No Post 70 Disallowance + AFUDC Removed	disallowed cost (post 55) & post 61 and 70	Total Project Footage	Post 55 Footage without Test	2011 PD w/post 65' test Dis-allowance	2012 PD w/post 65' test Dis-allowance	2013PD w/post 65' test Dis-allowance	2014 PD w/post 65' test Dis-allowance	Total PD w/post 65' test Dis-allowance
161	41473942	23472	DFM-7223-01 TEST 9.90MI MP 0.15-10.05 PH1	KE1	12/1/2013	WP 3-1259	\$ 2,798,000	\$ 2,738,000	\$ -	52283		\$ -	\$ -	\$ 2,738,000	\$ -	\$ 2,738,000
162	41473943	23474	DFM-7224-09 TEST 1.35MI MP 0.00-1.35 PH1	KE1	12/1/2014	WP 3-1262	\$ 1,070,000	\$ 1,062,000	\$ -	7107		\$ -	\$ -	\$ -	\$ 1,062,000	\$ 1,062,000
163	41473944	23477	DFM-7224-12 TEST 0.48MI MP 0.25-0.73 PH1	KE1	7/1/2013	WP 3-1265	\$ 877,000	\$ 877,000	\$ -	2551		\$ -	\$ -	\$ 877,000	\$ -	\$ 877,000
164	41473945	23478	DFM-7226-01 TEST 5.59MI MP 0.00-5.59 PH1	KE1	12/1/2013	WP 3-1268	\$ 2,034,000	\$ 2,000,000	\$ 590,000	29534	8707	\$ -	\$ -	\$ 1,410,000	\$ -	\$ 1,410,000
165	41473946	23481	DFM-7228-02 TEST 0.39MI MP 3.47-3.86 PH1	KE1	7/1/2013	WP 3-1271	\$ 869,000	\$ 867,000	\$ -	2040		\$ -	\$ -	\$ 867,000	\$ -	\$ 867,000
166	41473947	23483	DFM-7228-13 TEST 0.25MI MP 0.00-0.25 PH1	KE1	7/1/2014	WP 3-1274	\$ 864,000	\$ 863,000	\$ -	1340		\$ -	\$ -	\$ -	\$ 863,000	\$ 863,000
167	41482925	24214	DFM-7227-05 TEST 0.19MI MP 0.00-0.19 PH1	KE1	7/1/2013	WP 3-1277	\$ 829,000	\$ 827,000	\$ -	1013		\$ -	\$ -	\$ 827,000	\$ -	\$ 827,000
168			Total MAT KE1 (original filing) - Imp Plan Pressure Test													
169																
170	30842170	23799	L-057B REPL 0.01MI MP 10.32-10.32 PH1	KE1	7/1/2012	WP 3-40	\$ 76,000	\$ 76,000	\$ -	6	6	\$ -	\$ -	\$ -	\$ -	\$ -
171	30865387	24897	L-105A-1 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2012	WP 3-49	\$ 182,000	\$ -	\$ -	38		\$ -	\$ -	\$ 162,000	\$ -	\$ 162,000
172	30865394	24904	L-132B REPL 0.01MI MP 0.01-0.01 PH1	KE1	7/1/2013	WP 3-132	\$ 70,000	\$ -	\$ -	10		\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
173	30842161	23785	L-138 REPL 0.01MI MP 9.89-9.70 PH1	KE1	7/1/2014	WP 3-138	\$ 81,000	\$ -	\$ -	27		\$ -	\$ -	\$ -	\$ 61,000	\$ 61,000
174	30843889	24042	L-138D REPL 0.01MI MP 45.10-45.10 PH1	KE1	7/1/2014	WP 3-148	\$ 54,000	\$ -	\$ -	8		\$ -	\$ -	\$ -	\$ 54,000	\$ 54,000
175	30842236	23800	L-172A-17-3 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2013	WP 3-175	\$ 63,000	\$ 27,000	\$ -	25	3	\$ -	\$ -	\$ 27,000	\$ -	\$ 27,000
176	30842230	23824	L-173 REPL 0.01MI MP 5.51-5.51 PH1	KE1	7/1/2013	WP 3-179	\$ 91,000	\$ -	\$ -	6		\$ -	\$ -	\$ 91,000	\$ -	\$ 91,000
177	30842233	23782	L-181A-10 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-191	\$ 65,000	\$ -	\$ -	44		\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
178	30843908	24067	L-185 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-197	\$ 53,000	\$ -	\$ -	5		\$ -	\$ -	\$ -	\$ 53,000	\$ 53,000
179	30842246	23779	L-301G REPL 0.01MI MP 2.34-2.34 PH1	KE1	7/1/2012	WP 3-231	\$ 105,000	\$ 105,000	\$ -	3	3	\$ -	\$ -	\$ -	\$ -	\$ -
180	30842250	23775	L-310 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-237	\$ 60,000	\$ -	\$ -	24		\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
181	30842132	23739	DFM-0205-01 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-260	\$ 65,000	\$ -	\$ -	25		\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000
182	30842163	23781	DFM-0401-10 REPL 0.01MI MP 0.00-0.01 PH1	KE1	7/1/2014	WP 3-268	\$ 80,000	\$ -	\$ -	30		\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
183	30841720	23759	DFM-0403-10 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-269	\$ 57,000	\$ -	\$ -	16		\$ -	\$ -	\$ -	\$ 57,000	\$ 57,000
184	30842129	23729	DFM-0405-16 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-279	\$ 57,000	\$ -	\$ -	6		\$ -	\$ -	\$ -	\$ 57,000	\$ 57,000
185	30843921	24085	DFM-0604-06 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-288	\$ 57,000	\$ -	\$ -	10		\$ -	\$ -	\$ -	\$ -	\$ -
186	30842238	23707	DFM-0617-06 REPL 0.01MI MP 10.63-10.84 PH1	KE1	7/1/2014	WP 3-298	\$ 110,000	\$ -	\$ -	34		\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000
187	30865356	24886	DFM-1013-02 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2014	WP 3-328	\$ 82,000	\$ -	\$ -	19		\$ -	\$ -	\$ -	\$ 62,000	\$ 62,000
188	30865357	24887	DFM-1017-01 REPL 0.01MI MP 0.01-0.01 PH1	KE1	7/1/2013	WP 3-331	\$ 72,000	\$ -	\$ -	41		\$ -	\$ -	\$ 72,000	\$ -	\$ 72,000
189	30841611	23886	DFM-1202-12 REPL 0.01MI MP 1.91-1.92 PH1	KE1	7/1/2013	WP 3-340	\$ 78,000	\$ -	\$ -	48		\$ -	\$ -	\$ 76,000	\$ -	\$ 76,000
190	30842220	23726	DFM-1220-01 REPL 0.01MI MP 0.86-0.87 PH1	KE1	7/1/2013	WP 3-358	\$ 63,000	\$ -	\$ -	41		\$ -	\$ -	\$ 63,000	\$ -	\$ 63,000
191	30842249	23778	DFM-1509-04 REPL 0.01MI MP 0.78-0.78 PH1	KE1	7/1/2012	WP 3-388	\$ 51,000	\$ -	\$ -	4		\$ -	\$ -	\$ 51,000	\$ -	\$ 51,000
192	30842192	23733	DFM-1603-03 REPL 0.01MI MP 0.48-0.49 PH1	KE1	7/1/2014	WP 3-391	\$ 86,000	\$ -	\$ -	49		\$ -	\$ -	\$ -	\$ 96,000	\$ 96,000
193	30842184	23801	DFM-1815-15 REPL 0.01MI MP 1.38-1.39 PH1	KE1	7/1/2013	WP 3-418	\$ 74,000	\$ -	\$ -	45		\$ -	\$ -	\$ 74,000	\$ -	\$ 74,000
194	30842197	23761	DFM-1817-01 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2013	WP 3-424	\$ 74,000	\$ -	\$ -	46		\$ -	\$ -	\$ 74,000	\$ -	\$ 74,000
195	30865383	24893	DFM-2412-01 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2013	WP 3-436	\$ 52,000	\$ -	\$ -	3		\$ -	\$ -	\$ 52,000	\$ -	\$ 52,000
196	30841615	23699	DFM-3022-01 REPL 0.01MI MP 0.00-0.00 PH1	KE1	7/1/2013	WP 3-445	\$ 51,000	\$ -	\$ -	5		\$ -	\$ -	\$ 51,000	\$ -	\$ 51,000
197			Total MAT KE1 - Imp Plan Pressure Test							4135105	587460	\$ 103,714,156	\$ 70,436,000	\$ 65,797,000	\$ 80,012,844	\$ 319,960,000
198										763,1638258						
199																
200	41478259	24027	L-101 MP 0.00-11.62 ILLI & ANALYSIS PH1	KE3	11/1/2014	WP 3-1280						\$ -	\$ -	\$ -	\$ 1,087,000	\$ 1,087,000
201	41476300	24028	L-101 MP 11.62-33.68 ILLI & ANALYSIS PH1	KE3	11/1/2014	WP 3-1284						\$ -	\$ -	\$ -	\$ 1,855,000	\$ 1,855,000
202	41482821	24010	L-131 MP 50.5-57.4 ILLI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1289						\$ -	\$ -	\$ 300,000	\$ 497,000	\$ 797,000
203	41482737	24026	L-132 MP 31.7-38.4 ILLI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1282						\$ -	\$ -	\$ 325,000	\$ 499,000	\$ 824,000
204	41483499	24024	L-300A MP 299-352 ILLI & ANALYSIS PH-1	KE3	11/1/2014	WP 3-1295						\$ -	\$ -	\$ -	\$ 1,326,000	\$ 1,326,000
205	41482736	24022	L-300A MP 352.3-391.2 ILLI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1299						\$ -	\$ -	\$ 500,000	\$ 788,000	\$ 1,288,000
206	41482735	24018	L-300B MP 299.0-351.6 ILLI & ANALYSIS PH-1	KE3	11/1/2014	WP 3-1302						\$ -	\$ -	\$ -	\$ 1,326,000	\$ 1,326,000
207	41482734	24015	L-300B MP 351.8-390.9 ILLI & ANALYSIS PH-1	KE3	11/1/2013	WP 3-1305						\$ -	\$ -	\$ 600,000	\$ 688,000	\$ 1,288,000
208			Total MAT KE3 - Imp Plan Pipeline ILLI									\$ -	\$ -	\$ 1,725,000	\$ 7,866,000	\$ 9,591,000
209																
210	41521348	24913	Engineering Condition Assessment	KEX	12/31/2014	WP 3-1308						\$ -	\$ 1,000,000	\$ 1,030,000	\$ 1,080,000	\$ 3,090,000
211	41521349	24914	Remaining Life Fatigue Analysis	KEX	12/31/2014	WP 3-1309						\$ 100,000	\$ 150,000	\$ 25,000	\$ 25,000	\$ 300,000
212	41457916	23163	Imp Plan - Pipeline Planning Exp	KEX	12/31/2011	WP 3-1310						\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,500,000
213			Total MAT KEX - Imp Plan Pipeline Other									\$ 1,600,000	\$ 1,150,000	\$ 1,055,000	\$ 1,085,000	\$ 4,890,000
214																
215			Total Pipeline Modernization Expense Projects									\$ 109,254,156	\$ 71,586,000	\$ 68,577,000	\$ 89,863,844	\$ 338,361,000

Note: Shaded Areas Respresent Projects < 50' in length-moved to expense

Escalation Change Factor (CPUC PD
Escalation Rate = 1.5%)

0.00% 1.57% 3.12% 4.64%

TABLE 1-2
PACIFIC GAS and ELECTRIC COMPANY
CPUC Proposed Decision PSEP Ph 1 EXPENSES (w/escalation adjustment)
(\$ IN MILLIONS)

Line No	Description	2011(a)	2012	2013	2014	Total
1	Pipeline Modernization Program	109.3	70.5	66.4	84.8	331.0
2	Valve Automation Program	1.6	2.6	3.0	3.6	10.8
3	Pipeline Records Integration Program	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measure	0.0	1.0	1.1	1.0	3.1
5	Program Management Office	1.6	3.4	3.3	3.2	11.6
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Expenses	\$112.5	\$77.4	\$73.8	\$92.8	\$356.5

(a) The 2011 expenses will be funded by shareholders, as described in Chapter 8.

Note: De-escalation formula = Unescalated amount * (1-Escalation Change Factor)

Escalation Change Factor (CPUC PD
Escalation Rate = 1.5%) 0.00% 1.57% 3.12% 4.64%

TABLE 1-3
PACIFIC GAS and ELECTRIC COMPANY
CPUC Proposed Decision PSEP phase 1 CAPITAL (w/escalation adjustment)
(\$ IN MILLIONS)

Line No.	Description	2011	2012	2013	2014	Total
1	Pipeline Modernization Program	30.5	219.8	294.7	335.9	881.0
2	Valve Automation Program	13.7	38.9	51.6	24.8	129.0
3	Pipeline Records Integration Progr	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Meas	0.0	0.0	0.0	0.0	0.0
5	Program Management Office	3.0	6.5	6.5	6.3	22.3
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Capital Expenditures	\$47.2	\$265.2	\$352.9	\$367.0	\$1,032.3

Note: De-escalation formula = Unescalated amount * (1-Escalation Change Factor)

**CPUC Proposed Decision PSEP Ph 1 EXPENSES (w/escalation,
2011 and 2012 adjustment)**

(\$ IN MILLIONS)

Line No	Description	2011(a)	2012(b)	2013	2014	Total
1	Pipeline Modernization Program	--	11.7	66.4	84.8	163.0
2	Valve Automation Program	--	0.4	3.0	3.6	7.1
3	Pipeline Records Integration Program	--	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measures	--	0.2	1.1	1.0	2.3
5	Program Management Office	--	0.6	3.3	3.2	7.1
6	Contingency	--	0.0	0.0	0.0	0.0
7	Total Expenses	--	\$12.9	\$73.8	\$92.8	\$179.5

(a) The 2011 expenses will be funded by shareholders, as described in Chapter 8.

(b) 2/12's of 2012 expenses shown; shareholders to fund expenses incurred prior to decision date.

CPUC Proposed Decision PSEP phase 1 CAPITAL (w/escalation adjustment)
(\$ IN MILLIONS)

Line No.	Description	2011	2012	2013	2014	Total
1	Pipeline Modernization Program	30.5	219.8	294.7	335.9	850.5
2	Valve Automation Program	13.7	38.9	51.6	24.8	115.3
3	Pipeline Records Integration Progr	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Meas	0.0	0.0	0.0	0.0	0.0
5	Program Management Office	3.0	6.5	6.5	6.3	19.3
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Capital Expenditures	\$47.2	\$265.2	\$352.9	\$367.0	\$1,032.3

Note 1: Revenue Requirement associated with capital additions funded by shareholders prior to date of decision.

Note 2: Amounts shown are capital expenditures and not capital additions.

**SUMMARY OF Implementation plan phase 1, Total Costs
 CPUC PROPOSED DECISION CAPITAL + EXPENSE EXPENDITURES
 w/Escalation, 2011 and 2012 Adjustment
 (\$ IN MILLIONS)**

Line No.	Description	2011	2012	2013	2014	Total
1	Pipeline Modernization Program	30.5	231.6	361.2	420.8	1,044.0
2	Valve Automation Program	13.7	39.3	54.6	28.4	136.1
3	Pipeline Records Integration Program	0.0	0.0	0.0	0.0	0.0
4	Interim Safety Enhancement Measures	0.0	0.2	1.1	1.0	2.3
5	Program Management Office	3.0	7.1	9.8	9.5	29.4
6	Contingency	0.0	0.0	0.0	0.0	0.0
7	Total Cost	\$47.2	\$278.1	\$426.7	\$459.8	\$1,211.8

Note 1: 2011 expenses will be funded by shareholders, as described in Chapter 8.

Note 2: 2/12's of 2012 expenses included; shareholders fund actual expenses
 and revenue requirement associated with capital additions prior to decision date.