

**R.11-02-019**

**Administrative Law Judge Maribeth Bushey**

**Late-Filed Exhibit ALJ-3**

**Results of Operations Workpapers**

## **Results of Operations Workpapers**

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# Calculation of Authorized Increase in Revenue Requirement

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

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

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

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

(Note 1) - Outside of recovery request

C:\Users\ndj1\Documents\PSEP\Decision Models 10\_3\_2012\RO\_Decision\_10\_3\_2012\_LOB\_Model.xlsx RateInput

**Summary of Revenue Requirement Cost Inputs**

**Annual Implementation Plan - Summary Capital and Expenses in RO Model**

Ln. No.

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

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

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

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

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

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

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

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

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

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

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

\*Not Requested For Recovery



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

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

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

<u>Ln.No.</u>		<u>*2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-year</u> <u>Total</u>
<b>Weighted Cost of Capital</b>						
1	Debt	2.78%	2.78%	2.78%	2.78%	
2	Preferred Stock	0.11%	0.11%	0.11%	0.11%	
3	Common Equity	3.15%	3.15%	3.15%	3.15%	
4	Total %	6.04%	6.04%	6.04%	6.04%	
5	Debt	120,742	2,725,220	9,511,473	20,009,181	
6	Preferred Stock	4,929	111,241	388,251	816,760	
7	Common Equity	136,378	3,078,138	10,743,214	22,600,380	
8	Total \$	262,048	5,914,599	20,642,938	43,426,321	
<b>Weighted Average Rate Base</b>						
9	Plant	6,511,577	120,312,355	385,486,260	776,242,530	
<b>Working Capital</b>						
10	Fuel	-	-	-	-	
11	Materials and Supplies	-	-	-	-	
12	Working Cash	-	-	-	-	
13	Subtotal	-	-	-	-	
14	Total Plant	6,511,577	120,312,355	385,486,260	776,242,530	
<b>Less:</b>						
15	Accumulated Deferred Taxes	2,258,891	23,859,667	46,554,693	58,434,700	
16	Deferred Investment Tax Credit	-	-	-	-	
17	Customer Advances	-	-	-	-	
18	Deferred CIAC Tax	-	-	-	-	
19	Vacation Pay Deferral	-	-	-	-	
20	Capitalized Interest	-	-	-	-	
21	Subtotal	2,258,891	23,859,667	46,554,693	58,434,700	
22	Accumulated Depreciation	(85,857)	(1,471,143)	(2,838,923)	(1,170,997)	
23	<b>Weighted Average Rate Base</b> *Not Requested For Recovery	<b>4,338,542</b>	<b>97,923,831</b>	<b>341,770,489</b>	<b>718,978,827</b>	

b

	A	B	C	D	E	F	G	H	I	J
1	Revenue Requirements Estimation Model									
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT									
3	Model Inputs in Dollars (\$)					UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT				
4					2010	2011	2012	2013	2014	2015
5	Analysis Period 2011 Through 2061									
6	Analysis Life 51 Years									
7	Sensitivity 0.01									
8	Jurisdiction CPUC									
9	Plant Investment (Nominal)									
10	Gross Plant Additions All Years Total Input >>>>									
11	Comp Hardware - 100% 2011 Super 0									
12	Comp Hardware - 2013 Ongoing ICA 0									
13	External Software - 50% Bonus Dep 0									
14	External Software - 2013 Ongoing 0									
15	Internal Software - (CMP30302) 0									
16	Transmission-100%-2011 Super Bor 13,023,153									
17	Transmission-50%-2012 Bonus Dep 214,062,666									
18	Transmission & StanPac - 2013 Onr 749,410,226									
19	STANPAC - 50% - 2012 Bonus Depr 515,737									
20	Storage - 100%-2011 Super Bonus I -									
21	Storage - 50%-2012 Bonus Deprecia 0									
22	Storage - 2013 Ongoing 32,102,314									
23	Removal Costs Input >>>>									
24	Comp Hardware - 100% 2011 Super -									
25	Comp Hardware - 2013 Ongoing ICA -									
26	External Software - 50% Bonus Dep -									
27	External Software - 2013 Ongoing -									
28	Internal Software - (CMP30302) -									
29	Transmission-100%-2011 Super Bor 286,918									
30	Transmission-50%-2012 Bonus Dep 4,716,100									
31	Transmission & StanPac - 2013 Onr 16,510,587									
32	STANPAC - 50% - 2012 Bonus Depr 11,362									
33	Storage - 100%-2011 Super Bonus I -									
34	Storage - 50%-2012 Bonus Deprecia 0									
35	Storage - 2013 Ongoing 707,259									
36	Salvage Input >>>>									
37	Expense Estimates (Nominal) All Years Total Input >>>>									
38	Energy/Fuel Expenses -									
39	Production -									
40	Labor -									
41	Materials & Services -									
42	Other -									
43	Storage -									
44	Labor -									
45	Materials & Services -									
46	Other 2,356,764									
47	Transmission 121,897									
48	Labor -									
49	Materials & Services -									
50	Other 353,572,884									
51	IT 111,758,255									
52	Labor -									
53	Materials & Services -									
54	Other 0									
55	Customer Accounts 0									
56	Labor -									
57	Materials & Services -									
58	Other -									
59	Customer Services -									
60	Labor -									
61	Materials & Services -									
62	Other -									
63	Other Adjustments -									
64	Labor -									
65	Materials & Services -									
66	Other (64,174)									
67	Waste-Related (889)									
68	Medical (21,721)									
69	Benefits (41,565)									
70	Tax Deductible Decommissioning Expenditures Input >>>>									
71	Trust -									
72	Depreciation Reserve -									
73	Book Capitalization									
74	Depreciation - Factors									
75					Life	Net Salvage	Input Rate	Sunk Investment (End of Base Year)		
76								Avg. Age	Initial Plant	Initial Reser
77	CMP33	Comp Hardware - 100% 2011 Super Bonus Depr (CMP33101)					19.51%			
78	101	Comp Hardware - 2013 Ongoing (CMP33101)					19.51%			
79	CMP30	External Software - 50% Bonus Depr 2012 (CMP30302)					19.81%			
80	302	External Software - 2013 Ongoing - (CMP30302)					19.81%			
81	Software	Internal Software - (CMP30302)					19.81%			
82	GTP367	Transmission-100%-2011 Super Bonus Depreciation					1.77%			
83	00	Transmission-50%-2012 Bonus Depreciation					1.77%			
84	Mains	Transmission & StanPac - 2013 Ongoing					1.77%			
85	GUS33	STANPAC - 50% - 2012 Bonus Depreciation					1.77%			
86	300	Storage - 100%-2011 Super Bonus Depreciation					1.77%			
87	Storage	Storage - 50%-2012 Bonus Depreciation					1.77%			
88		Storage - 2013 Ongoing					1.77%			
89	Depreciation - Amounts All Years Total Input >>>>									
90	Taxes Rate Input >>>>									
91	Property Tax 1.25%									
92	Business and Other Taxes									
93	Payroll (Percent of Labor)									
94	State Income Tax Rate 8.84%									
95	Federal Income Tax Rate 35.00%									
96	MTD - Producer Tax Credit 0.00%									
97	CCFT Deduction (\$000) Prior Input >>>>									
98	Composite Federal & State 40.75%									
99	Federal Tax Depreciation - Factors									
100					Life	Method	Factor	Basis Adj	Accumulated Deferred Tax	Straight Line Basis
101	CMP33	Comp Hardware - 100% 2011 Super			5	MACRS	2.0	1.00000		1
102	101	Comp Hardware - 2013 Ongoing ICA			5	MACRS	2.0	1.00000		1
103	CMP30	External Software - 50% Bonus Dep			3	SL 3	1.0	1.00000		1
104	302	External Software - 2013 Ongoing -			3	SL 3	1.0	1.00000		1
105	Software	Internal Software - (CMP30302)			3	SL 3	1.0	-		1
106	GTP367	Transmission-100%-2011 Super Bor			15	MACRS	1.5	1.00000		1

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

	B	C	D	E	F	G	H	I	J	
1										
2	<b>Global adjustment for Capital direct project cost including StanPac</b>					<b>Enter adjustments as percent</b>				
3			2011	2012	2013	2014	Total			
4	Local Transmission (with StanPac)	24,339,500	176,153,379	272,929,714	354,179,212	827,601,805			Comment	
5	% adjustment		-1.57%	-3.12%	-4.64%				net total after	
6	After % adj	24,339,500	173,386,035	264,421,702	337,747,763	799,895,000			enter negative	
7										
8	Backbone Transmission	2,999,000	65,241,797	27,567,305	6,154,786	101,962,888			net total after	
9	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
10	After % adj	2,999,000	64,216,858	26,707,952	5,869,247	99,793,057				
11										
12	Storage	150,000	2,511,000	27,946,833	427,029	31,034,862			net total after	
13	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
14	After % adj	150,000	2,471,553	27,075,649	407,218	30,104,419				
15										
16	Total capital before % adj	27,488,500	243,906,176	328,443,852	360,761,027	960,599,555			net total after	
17	Total adjusted	-	(3,831,730)	(10,238,549)	(16,736,800)	(30,807,079)				
18	Net of adjustment	27,488,500	240,074,446	318,205,303	344,024,227	929,792,476				
19										
20										
21	<b>Global adjustment for Expense direct project cost including StanPac</b>									
22			2011	2012	2013	2014	Total			
23	Local Transmission (with StanPac)	47,643,157	52,285,000	55,481,000	59,890,844	215,300,001			Comment	
24	% adjustment		-1.57%	-3.12%	-4.64%				net total after	
25	After % adj	47,643,157	51,463,610	53,751,496	57,112,326	209,970,589			enter negative	
26										
27	Backbone Transmission	60,011,000	17,873,000	12,041,000	26,610,000	118,535,000			net total after	
28	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
29	After % adj	60,011,000	17,592,218	11,665,647	25,375,481	114,644,346				
30										
31	Storage	0	278,000	0	1,378,000	1,656,000			net total after	
32	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
33	After % adj	0	273,633	0	1,314,070	1,567,703				
34										
35	Total exp before % adj	107,654,157	70,436,000	67,522,000	87,878,844	333,491,001			net total after	
36	Total adjusted	-	(1,106,539)	(2,104,857)	(4,076,966)	(7,288,363)				
37	Net of adjustment	107,654,157	69,329,461	65,417,143	83,801,878	326,202,638				
38										
39										
40	check						(0)			
41										
42										
43	<b>Global adjustment for Capital common cost for UCC allocation (not including GTAM)</b>									
44			2011	2012	2013	2014	Total			
45	Total Common	19,741,985	25,608,231	35,728,080	24,112,139	105,188,435				
46	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
47	After % adj	19,741,985	25,203,961	34,814,332	22,993,504	102,553,781				
48										
49										
50	<b>Global adjustment for Expense common cost for UCC allocation (not including GTAM)</b>									
51			2011	2012	2013	2014	Total			
52	Total Common	4,788,853	8,246,810	8,678,975	9,414,082	31,128,720				
53	% adjustment		-1.57%	-3.12%	-4.64%				enter negative	
54	After % adj	4,788,853	8,117,254	8,408,426	8,977,334	30,291,867				
55										
56										
57	check						(0)			
58										
59										
60										
61	Capital Adjustment			Year						
62				2010	2011	2012	2013	2014		
63										
64	Capital Structure (%)				Input ==>>>					
65	Debt				46.00%	46.00%	46.00%	46.00%		
66	Equity				52.00%	52.00%	52.00%	52.00%		
67	Preferred				2.00%	2.00%	2.00%	2.00%		
68	Total				100.00%	100.00%	100.00%	100.00%		
69										
70	Cost of Capital (%)				Input ==>>>					
71	Debt				6.05%	6.05%	6.05%	6.05%		
72	Equity				6.05%	6.05%	6.05%	6.05%		
73	Preferred				5.68%	5.68%	5.68%	5.68%		
74	Weighted Avg.				6.04%	6.04%	6.04%	6.04%		
75										
76										
77										
78										
79										
80										
81										

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

Gas Transmission Project Escalation Factor Change Calculation

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

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

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

Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Revenue Requirements Estimation Model</b>										
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL</b>										
3	<b>Results of Operations Calculations in Dollars (\$)</b>										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					175,262	886,857	945,639	935,139	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					544	2,754	2,936	2,904	
17	11	Franchise Requirements					1,705	8,628	9,200	9,098	
18	12	Subtotal Expenses					2,249	11,382	12,136	12,001	
19		Taxes:									
20	13	Property					-	75,507	149,696	147,059	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					(85,795)	(40,377)	(35,024)	(31,211)	
24	17	Federal Income					(107,378)	152,125	138,911	135,671	
25	18	Subtotal Taxes					(173,173)	187,255	253,584	251,519	
26	19	Depreciation					105,717	211,435	211,435	211,435	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					(65,208)	410,072	477,155	474,956	
29											
30	22	Net for Return					240,468	476,785	468,484	460,183	
31											
32	23	Weighted Average Rate Base					3,981,254	7,893,791	7,756,359	7,618,926	
33											
34	24	Rate of Return: On Rate Base					6.04%	6.04%	6.04%	6.04%	
35	25	On Equity					6.06%	6.06%	6.06%	6.06%	



Pacific Gas and Electric / Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4				2010	2011	2012	2013	
5								
6	<b>Analysis Period</b>			Jul-05 Through		2030		
7	Analysis Life			20 Years				
8	Sensitivity			0.01				
9	Jurisdiction			CPUC				
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions				<b>Input ==&gt;</b>			
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				0			
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)				0			
17	Transmission - 100%-2011 Super Bonus Depreciation				11,950,668			
18	Transmission - 50%-2012 Bonus Depr							
19	Transmission - 2013 Ongoing							
20	StanPac - 50% - 2012 Bonus Depreciation							
21	StanPac - 2013 Ongoing							
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				-			
25	Comp Hardware - 2013 Ongoing (CMP39101)							
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	Transmission - 100%-2011 Super Bonus Depreciation				263,290			
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing							
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing							

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

Pacific Gas and Electric Company  
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	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2012 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4				2010	2011	2012	2013	
5								
6	<b>Analysis Period</b>				<b>Jul-05 Through</b>		<b>2030</b>	
7	Analysis Life				20 Years			
8	Sensitivity				0.01			
9	Jurisdiction				CPUC			
10	<b>Plant Investment (Nominal)</b>							
11	<b>Gross Plant Additions</b>				<b>Input</b> →			
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)				0			
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)				0			
17	Transmission - 100%-2011 Super Bonus Depreciation							
18	Transmission - 50%-2012 Bonus Depr				152,650,079			
19	Transmission - 2013 Ongoing							
20	StanPac - 50% - 2012 Bonus Depreciation				515,737			
21	StanPac - 2013 Ongoing							
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)							
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	Transmission - 100%-2011 Super Bonus Depreciation							
30	Transmission - 50%-2012 Bonus Depr				3,363,095			
31	Transmission - 2013 Ongoing							
32	StanPac - 50% - 2012 Bonus Depreciation				11,362			
33	StanPac - 2013 Ongoing							

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	A	B	C	D	E	F	G	H	I	J	K
1	<b>Revenue Requirements Estimation Model</b>										
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL</b>										
3	<b>Results of Operations Calculations In Dollars (\$)</b>										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					0	(0)	7,211,203	25,045,169	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					0	(0)	22,391	77,765	
17	11	Franchise Requirements					0	(0)	70,156	243,657	
18	12	Subtotal Expenses					0	(0)	92,546	321,422	
19		Taxes:									
20	13	Property					-	-	-	1,564,674	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					0	(0)	(1,152,340)	(447,296)	
24	17	Federal Income					0	(0)	(1,389,398)	4,620,257	
25	18	Subtotal Taxes					0	(0)	(2,541,738)	5,737,635	
26	19	Depreciation					-	-	2,180,689	4,381,377	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					0	(0)	(258,503)	10,440,434	
29											
30	22	Net for Return					0	(0)	7,469,708	14,604,735	
31											
32	23	Weighted Average Rate Base					-	-	123,670,628	241,800,242	
33											
34	24	Rate of Return: On Rate Base					0.00%	0.00%	6.04%	6.04%	
35	25	On Equity					0.00%	0.00%	6.06%	6.06%	

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	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4				2010	2011	2012	2013	
5								
6	<b>Analysis Period</b>			Jul-05 Through		2030		
7	Analysis Life			20 Years				
8	Sensitivity			0.01				
9	Jurisdiction			CPUC				
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions			Input =====>				
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
13	Comp Hardware - 2013 Ongoing (CMP39101)			0				
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)			0				
16	Internal Software - (CMP30302)			0				
17	Transmission - 100%-2011 Super Bonus Depreciation							
18	Transmission - 50%-2012 Bonus Depr							
19	Transmission - 2013 Ongoing			242,288,320				
20	StanPac - 50% - 2012 Bonus Depreciation							
21	StanPac - 2013 Ongoing			5,354,713				
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)			-				
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	Transmission - 100%-2011 Super Bonus Depreciation							
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing			5,337,951				
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing			117,972				

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

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

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



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	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2011 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	<b>Analysis Period</b>				Jul-05 Through		2030	
7	Analysis Life				20 Years			
8	Sensitivity				0.01			
9	Jurisdiction				CPUC			
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions				Input ==>			
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				0			
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)				0			
17	Transmission - 100%-2011 Super Bonus Depreciation				1,072,485			
18	Transmission - 50%-2012 Bonus Depr							
19	Transmission - 2013 Ongoing							
20	StanPac - 50% - 2012 Bonus Depreciation							
21	StanPac - 2013 Ongoing							
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)							
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	Transmission - 100%-2011 Super Bonus Depreciation				23,628			
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing							
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing							

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

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	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2012 CAPITAL</b>							
3	<b>Model Inputs</b>	In Dollars (\$)						
4					2010	2011	2012	2013
5								
6	<b>Analysis Period</b>				<b>Jul-05 Through</b>		<b>2030</b>	
7	Analysis Life				20 Years			
8	Sensitivity				0.01			
9	Jurisdiction				CPUC			
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions						<b>Input ==&gt;</b>	
12					Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			
13					Comp Hardware - 2013 Ongoing (CMP39101)			
14					External Software - 50% Bonus Depr 2012 (CMP30302)		0	
15					External Software - 2013 Ongoing - (CMP30302)			
16					Internal Software - (CMP30302)		0	
17					Transmission - 100%-2011 Super Bonus Depreciation			
18					Transmission - 50%-2012 Bonus Depr		61,412,587	
19					Transmission - 2013 Ongoing			
20					StanPac - 50% - 2012 Bonus Depreciation			
21					StanPac - 2013 Ongoing			
22	Retirements							
23	Removal Costs							
24					Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)			
25					Comp Hardware - 2013 Ongoing (CMP39101)			
26					External Software - 50% Bonus Depr 2012 (CMP30302)			
27					External Software - 2013 Ongoing - (CMP30302)			
28					Internal Software - (CMP30302)			
29					Transmission - 100%-2011 Super Bonus Depreciation			
30					Transmission - 50%-2012 Bonus Depr		1,353,005	
31					Transmission - 2013 Ongoing			
32					StanPac - 50% - 2012 Bonus Depreciation			
33					StanPac - 2013 Ongoing			

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

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	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2013 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	<b>Analysis Period</b>				<b>Jul-05 Through</b>		<b>2030</b>	
7	Analysis Life				20 Years			
8	Sensitivity				0.01			
9	Jurisdiction				CPUC			
10	<b>Plant Investment (Nominal)</b>							
11	<b>Gross Plant Additions</b>				<b>Input ==&gt;</b>			
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
13	Comp Hardware - 2013 Ongoing (CMP39101)				0			
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)				0			
16	Internal Software - (CMP30302)				0			
17	Transmission - 100%-2011 Super Bonus Depreciation							
18	Transmission - 50%-2012 Bonus Depr							
19	Transmission - 2013 Ongoing				38,659,008			
20	StanPac - 50% - 2012 Bonus Depreciation							
21	StanPac - 2013 Ongoing							
22	<b>Retirements</b>							
23	<b>Removal Costs</b>							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)				-			
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	Transmission - 100%-2011 Super Bonus Depreciation							
30	Transmission - 50%-2012 Bonus Depr							
31	Transmission - 2013 Ongoing				851,712			
32	StanPac - 50% - 2012 Bonus Depreciation							
33	StanPac - 2013 Ongoing				-			

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Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

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

Pacific Gas and Electric Company  
 Implementation Plan  
 Results of Operations

	A	B	C	D	E	F	G	H	I
1	<b>Revenue Requirements Estimation Model</b>								
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2014 CAPITAL</b>								
3	<b>Model Inputs In Dollars (\$)</b>								
4					2010	2011	2012	2013	2014
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20 Years				
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	<b>Plant Investment (Nominal)</b>								
11	<b>Gross Plant Additions</b>				<b>Input values</b>				
12									
13									0
14									0
15									0
16									0
17									
18									
19									21,209,425
20									
21									
22	<b>Retirements</b>								
23	<b>Removal Costs</b>								
24									
25									
26									
27									
28									
29									
30									
31									487,273
32									
33									

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Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Revenue Requirements Estimation Model</b>										
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL</b>										
3	<b>Results of Operations Calculations in Dollars (\$)</b>										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					0	0	(0)	0	
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	
9	3	Production					-	-	-	-	
10	4	Storage					-	-	-	-	
11	5	Transmission					-	-	-	-	
12	6	IT					-	-	-	-	
13	7	Customer Accounts					-	-	-	-	
14	8	Customer Services					-	-	-	-	
15	9	Administrative and General					-	-	-	-	
16	10	Uncollectibles					0	0	(0)	0	
17	11	Franchise Requirements					0	0	(0)	0	
18	12	Subtotal Expenses					0	0	(0)	0	
19		Taxes:									
20	13	Property					-	0	0	0	
21	14	Payroll					-	-	-	-	
22	15	Business and Other Taxes					-	-	-	-	
23	16	State Corporation Franchise					0	0	(0)	0	
24	17	Federal Income					0	0	(0)	0	
25	18	Subtotal Taxes					0	0	(0)	0	
26	19	Depreciation					0	0	0	0	
27	20	Decommissioning					-	-	-	-	
28	21	Total Operating Expenses					0	0	(0)	0	
29											
30	22	Net for Return					0	0	(0)	0	
31											
32	23	Weighted Average Rate Base					0	0	0	0	
33											
34	24	Rate of Return: On Rate Base					573.38%	42090.35%	-8173.34%	82286.48%	
35	25	On Equity					1097.09%	80937.43%	-15723.51%	168237.67%	



Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	<b>Analysis Period</b>				Jul-05 Through		2030	
7	Analysis Life				20 Years			
8	Sensitivity				0.01			
9	Jurisdiction				CPUC			
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions						Input ==>	
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)						0	
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)						0	
17								
18								
19	Storage - 100%-2011 Super Bonus Depreciation							
20	Storage - 50%-2012 Bonus Depreciation							
21	Storage - 2013 Ongoing							
22	Retirements							
33	Removal Costs							
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
35	Comp Hardware - 2013 Ongoing (CMP39101)							
36	External Software - 50% Bonus Depr 2012 (CMP30302)							
37	External Software - 2013 Ongoing - (CMP30302)							
38	Internal Software - (CMP30302)							
39	##							
40	##							
41	Storage - 100%-2011 Super Bonus Depreciation							
42	Storage - 50%-2012 Bonus Depreciation							
43	Storage - 2013 Ongoing							

Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Revenue Requirements Estimation Model</b>										
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL</b>										
3	<b>Results of Operations Calculations in Dollars (\$)</b>										
4	Ln.No.						2011	2012	2013	2014	
5											
6	1	Operating Revenue:					-	0	0		(0)
7		Operating Expenses:									
8	2	Energy/Fuel Expenses					-	-	-	-	-
9	3	Production					-	-	-	-	-
10	4	Storage					-	-	-	-	-
11	5	Transmission					-	-	-	-	-
12	6	IT					-	-	-	-	-
13	7	Customer Accounts					-	-	-	-	-
14	8	Customer Services					-	-	-	-	-
15	9	Administrative and General					-	-	-	-	-
16	10	Uncollectibles					-	0	0		(0)
17	11	Franchise Requirements					-	0	0		(0)
18	12	Subtotal Expenses					-	0	0		(0)
19		Taxes:									
20	13	Property					-	-	0		0
21	14	Payroll					-	-	-		-
22	15	Business and Other Taxes					-	-	-		-
23	16	State Corporation Franchise					-	0	0		(0)
24	17	Federal Income					-	0	0		(0)
25	18	Subtotal Taxes					-	0	0		(0)
26	19	Depreciation					-	0	0		0
27	20	Decommissioning					-	-	-		-
28	21	Total Operating Expenses					-	0	0		(0)
29											
30	22	Net for Return					-	0	0		(0)
31											
32	23	Weighted Average Rate Base					-	0	0		0
33											
34	24	Rate of Return: On Rate Base					0.00%	1463.86%	2315.80%		-2443.24%
35	25	On Equity					0.00%	2809.55%	4447.91%		-4704.09%

Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL</b>							
3	<b>Model Inputs</b> In Dollars (\$)							
4					2010	2011	2012	2013
5								
6	<b>Analysis Period</b>				Jul-05 Through		2030	
7	Analysis Life				20 Years			
8	Sensitivity				0.01			
9	Jurisdiction				CPUC			
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions				Input ==>			
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
13	Comp Hardware - 2013 Ongoing (CMP39101)							
14	External Software - 50% Bonus Depr 2012 (CMP30302)				0			
15	External Software - 2013 Ongoing - (CMP30302)							
16	Internal Software - (CMP30302)				0			
17								
18								
19	Storage - 100%-2011 Super Bonus Depreciation							
20	Storage - 50%-2012 Bonus Depreciation				0			
21	Storage - 2013 Ongoing							
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)							
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	##							
30	##							
31	Storage - 100%-2011 Super Bonus Depreciation							
32	Storage - 50%-2012 Bonus Depreciation				0			
33	Storage - 2013 Ongoing							

Pacific Gas and Electric Company  
 Implementation Plan  
 Results of Operations

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

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1	Operating Revenue:	-	0	0	(0)	0
2	Revenue Adjustment To Match 8/28/2011 Application		(900)	(22,000)	(42,100)	(65,000)
3	Adjusted Operating Revenue:	-	(900)	(22,000)	(42,100)	(65,000)

Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

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

Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

	A	B	C	D	E	F	G	H
1	<b>Revenue Requirements Estimation Model</b>							
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2013 CAPITAL</b>							
3	<b>Model Inputs</b>		In Dollars (\$)					
4				2010	2011	2012	2013	
5								
6	<b>Analysis Period</b>			Jul-05 Through		2030		
7	Analysis Life			20 Years				
8	Sensitivity			0.01				
9	Jurisdiction			CPUC				
10	<b>Plant Investment (Nominal)</b>							
11	Gross Plant Additions			<b>Input ==&gt;</b>				
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
13	Comp Hardware - 2013 Ongoing (CMP39101)			0				
14	External Software - 50% Bonus Depr 2012 (CMP30302)							
15	External Software - 2013 Ongoing - (CMP30302)			0				
16	Internal Software - (CMP30302)			0				
17								
18								
19	Storage - 100%-2011 Super Bonus Depreciation							
20	Storage - 50%-2012 Bonus Depreciation							
21	Storage - 2013 Ongoing			29,467,365				
22	Retirements							
23	Removal Costs							
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)							
25	Comp Hardware - 2013 Ongoing (CMP39101)			-				
26	External Software - 50% Bonus Depr 2012 (CMP30302)							
27	External Software - 2013 Ongoing - (CMP30302)							
28	Internal Software - (CMP30302)							
29	##							
30	##							
31	Storage - 100%-2011 Super Bonus Depreciation							
32	Storage - 50%-2012 Bonus Depreciation							
33	Storage - 2013 Ongoing			649,207				

Pacific Gas and Electric Company  
Implementation Plan  
Results of Operations

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

Pacific Gas and Electric Company  
Implementation Plan Results of Operations

	A	B	C	D	E	F	G	H	I
1	<b>Revenue Requirements Estimation Model</b>								
2	<b>UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2014 CAPITAL</b>								
3	<b>Model Inputs</b> In Dollars (\$)								
4					2010	2011	2012	2013	2014
5									
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20	Years			
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	<b>Plant Investment (Nominal)</b>								
11	<b>Gross Plant Additions</b>				<b>Input costs</b>				
12									
13									0
14									0
15									0
16									0
17									
18									
19									
20									
21									2,634,948
22									
23	<b>Retirements</b>								
24	<b>Removal Costs</b>								
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									58,052



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

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

STANPAC  
Allocation

5,999,784

3,377,143

**Contingency Allocated to LOB**

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

**Total Contingency by LOB**

Description	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
LT, Backbone & Storage	-	-	-	-	-
STANPAC	-	-	-	-	-
GTAM	-	-	-	-	-
<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Total Project Costs including Contingency Allocated to LOB**

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

STANPAC  
Allocation

5,999,784

3,377,143

**Total Project Costs including Contingency by LOB**

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

**GTAM Project Assignment to Asset Classes**

**Net Cost Data**

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

2011-2014 GT Implementation Plan Rate Case Forecast Base Data

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

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

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## 500-UCC Allocation Table

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

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