

D.12-12-030 (R.11-02-019)

Administrative Law Judge Maribeth Bushey

Late-Filed Exhibit ALJ-6

Results of Operations Workpapers

Results of Operations Workpapers

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Calculation of Authorized Increase in Revenue Requirement

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

<u>Ln.No.</u>	<u>Description</u>	<u>3-Year Total</u>
1	PG&E Requested Operating Revenue Requirement Increase:	<u>\$768,753</u>
	<u>Itemized Reductions</u>	
	Operating Expenses:	
2	Disallowed Expenses (with FF&U)	-\$293,901
	Taxes:	
3	Property	-\$2,773
4	State and Federal Income Tax	\$9,938
5	Depreciation	-\$47,670
6	Return on Rate Base	-\$49,455
7	Reductions Subtotal	<u>-\$383,861</u>
8	Operating Revenue Less Reductions	<u><u>\$384,892</u></u>
9	Disallowance of 2012 revenues	-\$85,678
10	Decision Increase in Operating Revenue Requirement:	<u><u>\$299,214</u></u>

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

Capital	2011 (Note 1)	2012	2013	2014	Total
Local Transmission					
2011:	\$326	\$1,178	\$1,223	\$1,208	\$3,935
2012 Additions:		\$5,604	\$17,521	\$17,737	\$40,863
2013 Additions:			\$11,766	\$33,557	\$45,323
2014:				\$20,243	\$20,243
Total Local Transmission:	\$326	\$6,782	\$30,510	\$72,745	\$110,363
Backbone Transmission					
2011:	\$29	\$106	\$110	\$108	\$353
2012 Additions:		\$2,304	\$7,204	\$7,293	\$16,801
2013 Additions:			\$1,858	\$5,299	\$7,157
2014:				\$1,034	\$1,034
Total Backbone Transmission:	\$29	\$2,410	\$9,172	\$13,734	\$25,345
Storage					
2011:	\$0	\$0	\$0	\$0	\$0
2012 Additions:		-\$1	-\$22	-\$42	-\$65
2013 Additions:			\$1,416	\$4,039	\$5,455
2014:				\$129	\$129
Total Storage:	\$0	-\$1	\$1,394	\$4,126	\$5,519
Total	\$356	\$9,191	\$41,076	\$90,605	\$141,228
Expense					
Local Transmission	\$51,559	\$59,639	\$60,802	\$61,872	\$233,872
Backbone Transmission	\$61,645	\$19,269	\$13,243	\$27,036	\$121,193
Storage	\$126	\$491	\$222	\$1,446	\$2,285
Total	\$113,330	\$79,399	\$74,267	\$90,353	\$357,349
Total	2011 (Note 1)	2012	2013	2014	Total
Local Transmission	\$51,885	\$66,421	\$91,313	\$134,616	\$344,235
Backbone Transmission	\$61,674	\$21,679	\$22,415	\$40,770	\$146,538
Storage	\$126	\$490	\$1,616	\$5,572	\$7,804
Total	\$113,685	\$88,590	\$115,343	\$180,958	\$498,577

(Note 1) - Outside of recovery request

C:\Users\ndj1\Documents\PSEP\PD Revised Final ROE Case\RO_Modify_Model_PSEP_Chap9_Revised_ROE.xlsm RateInput

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

Summary of Revenue Requirement Cost Inputs

Annual Implementation Plan - Summary Capital and Expenses in RO Model

Ln. No.	Capital (Additions + Cost of Removal)	Testimony or WP REF	2011	2012	2013	2014	2011-2014 Total
1	Local Transmissin	WP 9-8 Ln 31	\$12,213,958	\$152,012,984	\$250,210,392	\$430,473,814	\$844,911,148
3	Backbone Transmission	WP 9-16 Ln 31	\$1,096,114	\$62,502,332	\$39,510,720	\$21,983,630	\$125,092,796
4	Storage	WP 9-24 Ln 31	\$0	\$0	\$30,116,572	\$2,742,283	\$32,858,855
	RO Total	WP 9-3 Ln 31	\$13,310,072	\$214,515,316	\$319,837,684	\$455,199,727	\$1,002,862,798
5	Expense						
6	Local Transmissin	WP 9-8 Ln 36	\$50,897,297	\$58,873,416	\$60,022,160	\$61,077,470	\$230,870,344
7	Backbone Transmission	WP 9-16 Ln 36	\$60,853,529	\$19,022,026	\$13,073,113	\$26,688,824	\$119,637,491
8	Storage	WP 9-24 Ln 36	\$124,569	\$484,780	\$218,722	\$1,427,436	\$2,255,507
	RO Total	WP 9-3 Ln 36	\$111,875,395	\$78,380,222	\$73,313,995	\$89,193,731	\$352,763,342
9	Total RO Model Cost Input						
10	Local Transmissin	(Ln 2+6)	\$63,111,255	\$210,886,400	\$310,232,552	\$491,551,285	\$1,075,781,491
11	Backbone Transmission	(Ln 3+7)	\$61,949,643	\$81,524,358	\$52,583,833	\$48,672,454	\$244,730,287
12	Storage	(Ln 4+8)	\$124,569	\$484,780	\$30,335,294	\$4,169,719	\$35,114,362
	RO Total(Note 1)		\$125,185,466	\$292,895,538	\$393,151,678	\$544,393,457	\$1,355,626,141

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

StandpPac Cost Adjustment	Total
Capital Addition	944,473
Expense	562,857
Total StanPac Adjustment	1,507,330
Total Capital with 100% StanPac	1,003,807,271
Total Expense with 100% StanPac	353,326,199
RO Total with 100% StanPac	1,357,133,470

**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		213,903,339	1,854,250	0	215,757,589
	2013			282,394,177	814,223	283,208,400
	2014				451,643,221	451,643,221
Total Transmission		13,310,072	214,321,165	284,248,427	452,457,444	964,337,108
Storage	2011	-	-	-	-	-
	2012		0	0	0	0
	2013			30,116,572	250,584	30,367,156
	2014				2,491,699	2,491,699
Total Storage		-	0	30,116,572	2,742,283	32,858,855
Software Internal	2011	0	-	-	-	0
	2012		0	-	-	0
	2013			0	-	0
	2014				0	0
Total Software-Internal		0	0	0	0	0
Software External	2011	0	-	-	-	0
	2012		0	-	-	0
	2013			0	-	0
	2014				0	0
Total Software-External		0	0	0	0	0
Hardware	2011	0	-	-	-	0
	2012		0	-	-	0
	2013			0	-	0
	2014				0	0
Total Hardware		0	0	0	0	0
STANPAC	2011	0	-	-	-	0
	2012		194,151	0	0	194,151
	2013			5,472,685	0	5,472,685
	2014				-	-
Total STANPAC		0	194,151	5,472,685	0	5,666,835
Capital Grand Total		13,310,072	214,515,316	319,837,684	455,199,727	1,002,862,798

EXPENSE	Expense Data by Year				
	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014	Total
Expense Transmission	108,373,683	77,895,442	73,095,273	87,766,294	347,130,692
Exp STANPAC Adjusted	3,377,143	0	0	0	3,377,143
Expense Storage	124,569	484,780	218,722	1,427,436	2,255,507
IT Expense	0	0	0	0	0
Expense Grand Total	111,875,395	78,380,222	73,313,995	89,193,731	352,763,342

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

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

Cost of Removal	Cost of Removal by Year for Bonus Depreciation					Total
	yearOp	100% BD Sum of 2011	50% BD Sum of 2012	No Bonus Depreciation Sum of 2013 Sum of 2014		
Transmission	2011	286,918	9,007	0	0	295,925
	2012		4,611,003	39,971	0	4,650,974
	2013			6,087,425	17,552	6,104,976
	2014				9,735,838	9,735,838
Total Transmission		286,918	4,620,010	6,127,396	9,753,390	20,787,714
Storage	2011	-	-	-	-	-
	2012		0	0	0	0
	2013			649,207	5,402	654,609
	2014				53,712	53,712
Total Storage		-	0	649,207	59,114	708,321
Software Internal	2011					-
	2012					-
	2013					-
	2014					-
Total Software-Internal		-	-	-	-	-
Software External	2011					-
	2012					-
	2013					-
	2014					-
Total Software-External		-	-	-	-	-
Hardware	2011					-
	2012					-
	2013					-
	2014					-
Total Hardware		-	-	-	-	-
STANPAC	2011	0	-	-	-	0
	2012		4,185	0	0	4,185
	2013			117,972	0	117,972
	2014				-	-
Total STANPAC		0	4,185	117,972	0	122,157
Capital Grand Total		286,918	4,624,195	6,894,575	9,812,504	21,618,193
COR Rate						
Transmission	GTP36700	2.16%				
Storage	GUS35300	2.16%				

Revenue Requirements Estimation Model - 12/19/12 Verification Run

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT

Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-Year Total</u>
1	Operating Revenue:	113,685,377	88,590,271	115,343,295	180,958,227	384,891,792
	Operating Expenses:					
2	Energy/Fuel Expenses	-	-	-	-	-
3	Production	-	-	-	-	-
4	Storage	124,569	484,780	218,722	1,427,436	2,130,938
5	Transmission	111,750,826	77,895,442	73,095,273	87,766,294	238,757,009
6	IT	0	0	0	0	0
7	Customer Accounts	-	-	-	-	-
8	Customer Services	-	-	-	-	-
9	Other Adjustments	-	(889)	(21,721)	(41,565)	(64,174)
10	Uncollectibles	352,993	275,073	358,141	561,875	1,195,089
11	Franchise Requirements	1,106,011	861,868	1,122,140	1,760,488	3,744,496
12	Subtotal Expenses	113,334,399	79,516,274	74,772,555	91,474,529	245,763,358
	Taxes:					
13	Property	-	82,284	1,489,278	4,766,652	6,338,213
14	Payroll	-	-	-	-	-
15	Business and Other Taxes	-	-	-	-	-
16	State Corporation Franchise	(56,617)	(777,302)	(886,909)	(764,746)	(2,428,957)
17	Federal Income	(57,296)	(53,522)	6,132,432	15,452,251	21,531,160
18	Subtotal Taxes	(113,913)	(748,541)	6,734,801	19,454,156	25,440,417
19	Depreciation	115,205	2,087,139	6,712,212	13,420,519	22,219,870
20	Decommissioning	-	-	-	-	-
21	Total Operating Expenses	113,335,690	80,854,873	88,219,568	124,349,204	293,423,645
22	Net for Return	349,687	7,735,398	27,123,727	56,609,023	91,468,148
23	Weighted Average Rate Base	4,338,542	95,972,676	336,522,668	702,345,198	1,134,840,542
24	Rate of Return: On Rate Base	8.06%	8.06%	8.06%	8.06%	
25	On Equity	10.40%	10.40%	10.40%	10.40%	

Revenue Requirements Estimation Model - 12/19/12 Verification Run

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT

Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-Year Total</u>
Taxable Income:						
1	Operating Revenue	113,685,377	88,590,271	115,343,295	180,958,227	384,891,792
2	Less: O&M Expenses	113,334,399	79,516,274	74,772,555	91,474,529	245,763,358
4	Taxes Other Than Income	-	82,284	1,489,278	4,766,652	6,338,213
	Decommissioning Deduction	-	-	-	-	-
5	Interest Charges	112,559	2,489,915	8,730,744	18,221,644	29,442,303
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	113,446,958	82,088,473	84,992,577	114,462,824	281,543,874
12	Taxable Income before Depreciation	238,419	6,501,797	30,350,718	66,495,403	103,347,918
California Corporation Franchise Tax (CCFT)						
13	State Depreciation	591,962	10,670,614	33,489,047	65,333,874	109,493,535
14	Removal Costs	286,918	4,624,195	6,894,575	9,812,504	21,331,274
15	Repair Allowance	-	-	-	-	-
16	State Taxable Income	(640,461)	(8,793,012)	(10,032,904)	(8,650,975)	(27,476,891)
17	CCFT	(56,617)	(777,302)	(886,909)	(764,746)	(2,428,957)
18	Deferred Taxes - Depreciation	-	-	-	-	-
19	Deferred Taxes - Interest	-	-	-	-	-
20	Deferred Taxes - Vacation	-	-	-	-	-
21	Deferred Taxes- Other	-	-	-	-	-
22	Total CCFT	(56,617)	(777,302)	(886,909)	(764,746)	(2,428,957)
Federal Income Tax						
23	Prior Year CCFT	-	(56,617)	(777,302)	(886,909)	(1,720,828)
24	Federal Depreciation	13,023,153	110,192,838	25,616,984	60,971,802	196,781,624
25	Removal Costs	286,918	4,624,195	6,894,575	9,812,504	21,331,274
26	Repair Allowance	-	-	-	-	-
27	Preferred Dividend Credit	-	-	-	-	-
28	Federal Taxable Income	(13,071,653)	(108,258,620)	(1,383,539)	(3,401,994)	(113,044,153)
29	Federal Income Tax	(4,575,078)	(37,890,517)	(484,239)	(1,190,698)	(39,565,453)
	MTD - Producer Tax Credit	-	-	-	-	-
30	Deferred Taxes - Depreciation	4,517,782	37,836,995	6,616,670	16,642,949	61,096,614
31	Deferred Taxes - Interest	-	-	-	-	-
32	Deferred Taxes - Vacation	-	-	-	-	-
33	Deferred Taxes - Other	-	-	-	-	-
34	Total Federal Income Tax	(57,296)	(53,522)	6,132,432	15,452,251	21,531,160

Revenue Requirements Estimation Model - 12/19/12 Verification Run

UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - TOTAL PROJECT

Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>3-Year</u> <u>Total</u>
Weighted Cost of Capital						
1	Debt	2.59%	2.59%	2.59%	2.59%	
2	Preferred Stock	0.06%	0.06%	0.06%	0.06%	
3	Common Equity	5.41%	5.41%	5.41%	5.41%	
4	Total %	8.06%	8.06%	8.06%	8.06%	
Weighted Average Rate Base						
5	Debt	112,559	2,489,915	8,730,744	18,221,644	
6	Preferred Stock	2,430	53,745	188,453	393,313	
7	Common Equity	234,698	5,191,738	18,204,530	37,994,066	
8	Total \$	349,687	7,735,398	27,123,727	56,609,023	
9	Plant	6,511,577	117,968,714	379,385,829	758,550,994	
Working Capital						
10	Fuel	-	-	-	-	
11	Materials and Supplies	-	-	-	-	
12	Working Cash	-	-	-	-	
13	Subtotal	-	-	-	-	
14	Total Plant	6,511,577	117,968,714	379,385,829	758,550,994	
Less:						
15	Accumulated Deferred Taxes	2,258,891	23,436,279	45,663,112	57,292,921	
16	Deferred Investment Tax Credit	-	-	-	-	
17	Customer Advances	-	-	-	-	
18	Deferred CIAC Tax	-	-	-	-	
19	Vacation Pay Deferral	-	-	-	-	
20	Capitalized Interest	-	-	-	-	
21	Subtotal	2,258,891	23,436,279	45,663,112	57,292,921	
22	Accumulated Depreciation	(85,857)	(1,440,242)	(2,799,951)	(1,087,125)	
23	Weighted Average Rate Base	4,338,542	95,972,676	336,522,668	702,345,198	

	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 (\$)									
4					2010	2011	2012	2013	2014	2015
6	Analysis Period				2011 Through		2061			
7	Analysis Life				51 Years					
8	Sensitivity				0.01					
9	Jurisdiction				CPUC					
10	Plant Investment (Nominal)									
11	Gross Plant Additions				All Years Total		Input =====>			
12	Comp Hardware - 100% 2011 Super Bonus Depr (C				0	0				
13	Comp Hardware - 2013 Ongoing (CMP39101)				0	0				
14	External Software - 50% Bonus Depr 2012 (CMP30302)				0	0				
15	External Software - 2013 Ongoing - (CMP30302)				0	0				
16	Internal Software - (CMP30302)				0	0				
17	Transmission-100%-2011 Super Bonus Depreciation				13,023,153	13,023,153				
18	Transmission-50%-2012 Bonus Depreciation				209,701,155	209,701,155				
19	Transmission & StanPac - 2013 Ongoing				283,475,744	283,475,744				
20	STANPAC - 50% - 2012 Bonus Depreciation				442,704,054	442,704,054				
21	Storage - 100%-2011 Super Bonus Depreciation				29,487,365	29,487,365				
22	Storage - 50%-2012 Bonus Depreciation				2,083,169	2,083,169				
23	Storage - 2013 Ongoing									
37	Removal Costs				All Years Total		Input =====>			
38	Comp Hardware - 100% 2011 Super Bonus Depr (C				0	0				
39	Comp Hardware - 2013 Ongoing (CMP39101)				0	0				
40	External Software - 50% Bonus Depr 2012 (CMP30302)				0	0				
41	External Software - 2013 Ongoing - (CMP30302)				0	0				
42	Internal Software - (CMP30302)				0	0				
43	Transmission-100%-2011 Super Bonus Depreciation				286,918	286,918				
44	Transmission-50%-2012 Bonus Depreciation				4,620,010	4,620,010				
45	Transmission & StanPac - 2013 Ongoing				6,245,368	6,245,368				
46	STANPAC - 50% - 2012 Bonus Depreciation				9,753,390	9,753,390				
47	Storage - 100%-2011 Super Bonus Depreciation				4,185	4,185				
48	Storage - 50%-2012 Bonus Depreciation				0	0				
49	Storage - 2013 Ongoing				649,207	649,207				
50	Salvage				All Years Total		Input =====>			
64	Expense Estimates (Nominal)				All Years Total		Input =====>			
65	Energy/Fuel Expenses				-					
66	Production									
67	Labor				-					
68	Materials & Services				-					
69	Other				-					
70	Storage									
71	Labor				-					
72	Materials & Services				-					
73	Other				2,265,567	124,569	484,780	218,722	1,427,438	
74	Transmission									
75	Labor				-					
76	Materials & Services				-					
77	Other				359,507,835	111,750,826	77,895,442	73,085,273	87,766,284	
78	IT									
79	Labor				-					
80	Materials & Services				-					
81	Other				0	0	0	0	0	
82	Customer Accounts									
83	Labor				-					
84	Materials & Services				-					
85	Other				-					
86	Customer Services									
87	Labor				-					
88	Materials & Services				-					
89	Other				-					
90	Other Adjustments									
91	Labor				-					
92	Materials & Services				-					
93	Other				(64,174)	(896)	(21,721)	(41,565)		
94	Wage-Related				-					
95	Medical				-					
96	Benefits				-					
97	Tax Deductible Decommissioning Expenditures				All Years Total		Input =====>			
98	Trust				-					
99	Depreciation Reserve				-					
102	Book Capitalization									
103	Depreciation - Factors				Life	Net Salvage	Input Rate	Sunk Investment (End of Base Year)		
104	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	Avg. Age	Initial Plant	Initial Reserve	
105	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)				19.51%				
106	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%				
107	Software	External Software - 2013 Ongoing - (CMP30302)				19.81%				
108		Internal Software - (CMP30302)				19.81%				
109		Transmission-100%-2011 Super Bonus Depreciation				1.77%				
110	GTP36700	Transmission-50%-2012 Bonus Depreciation				1.77%				
111	Mains	Transmission & StanPac - 2013 Ongoing				1.77%				
112		STANPAC - 50% - 2012 Bonus Depreciation				1.77%				
113	GUS35300	Storage - 100%-2011 Super Bonus Depreciation				1.77%				
114	Storage	Storage - 50%-2012 Bonus Depreciation				1.77%				
115	Pipe	Storage - 2013 Ongoing				1.77%				
116	Depreciation - Amounts				All Years Total		Input =====>			
130	Decommissioning Accrual (Taxable)				All Years Total		Input =====>			
132	Trust				Taxable					
133	Trust				Qualified					
134	Depreciation Reserve									
136	Rate Base Adjustments				All Years Total		Input =====>			
137	Working Capital - Fuel				-					
138	Working Capital - Materials & Supplies				-					

	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 (\$)									
4					2010	2011	2012	2013	2014	2015
139		Working Cash			-					
140		Customer Advances			-					
141		Deferred Vacation Pay			-					
142		Deferred Capitalized Interest			-					
143		Deferred CIAC Tax			-					
144		Taxes			Rate	Input >>>>				
145		Property Tax			1.25%					
146		Business and Other Taxes								
147		Payroll (Percent of Labor)								
148										
149		State Income Tax Rate			8.84%	State Deferred Tax Rate	0.84%			
150		Federal Income Tax Rate			35.00%	Federal Deferred Tax Rate	35.00%			
151		MTD - Producer Tax Credit			0.00%					
152						Input >>>>				
153		CCFT Deduction (\$000)			Prior					
154		Composite Federal & State			40.75%					
155										
156										
157		Federal Tax Depreciation - Factors			Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Straight Line Basis
158	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (C			5	MACRS	2.0	1.00000		1
159	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)			5	MACRS	2.0	1.00000		1
160	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30			3	SL 3	1.0	1.00000		1
161	Software	External Software - 2013 Ongoing - (CMP30302)			3	SL 3	1.0	1.00000		1
162		Internal Software - (CMP30302)			3	SL 3	1.0			1
163		Transmission-100%-2011 Super Bonus Depreciation			15	MACRS	1.5	1.00000		1
164	GTP38700	Transmission-50%-2012 Bonus Depreciation			15	MACRS	1.5	1.00000		1
165	Mains	Transmission & StanPac - 2013 Ongoing			15	MACRS	1.5	1.00000		1
166		STANPAC - 50% - 2012 Bonus Depreciation			15	MACRS	1.5	1.00000		1
167	GUS35300	Storage - 100%-2011 Super Bonus Depreciation			15	MACRS	1.5	1.00000		1
168	Storage	Storage - 50%-2012 Bonus Depreciation			15	MACRS	1.5	1.00000		1
169	Pipe	Storage - 2013 Ongoing			15	MACRS	1.5	1.00000		1
170										
171		Federal Tax Depreciation - Amounts			Incentive %	Input >>>>				
172	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (C			100%					
173	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)			0%					
174	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30			50%					
175	Software	External Software - 2013 Ongoing - (CMP30302)			0%					
176		Internal Software - (CMP30302)			0%					
177		Transmission-100%-2011 Super Bonus Depreciation			100%					
178	GTP38700	Transmission-50%-2012 Bonus Depreciation			50%					
179	Mains	Transmission & StanPac - 2013 Ongoing			0%					
180		STANPAC - 50% - 2012 Bonus Depreciation			50%					
181	GUS35300	Storage - 100%-2011 Super Bonus Depreciation			100%					
182	Storage	Storage - 50%-2012 Bonus Depreciation			50%					
183	Pipe	Storage - 2013 Ongoing			0%					
184										
185										
186		State Tax Depreciation - Factors			Life	Method	Factor	Basis Adj.	Accumulated Deferred Tax	Normalization
187	CMP39101	Comp Hardware - 100% 2011 Super Bonus Depr (C			5	ADR_SYD	2.0	1.00000	-	Flow-through
188	Hardware	Comp Hardware - 2013 Ongoing (CMP39101)			5	ADR_SYD	2.0	1.00000	-	Flow-through
189	CMP30302	External Software - 50% Bonus Depr 2012 (CMP30			3	SL 3	1.0	1.00000	-	Flow-through
190	Software	External Software - 2013 Ongoing - (CMP30302)			3	SL 3	1.0	1.00000	-	Flow-through
191		Internal Software - (CMP30302)			3	SL 3	1.0		-	Flow-through
192		Transmission-100%-2011 Super Bonus Depreciation			22	ADR_SYD	2.0	1.00000	-	Flow-through
193	GTP38700	Transmission-50%-2012 Bonus Depreciation			22	ADR_SYD	2.0	1.00000	-	Flow-through
194	Mains	Transmission & StanPac - 2013 Ongoing			22	ADR_SYD	2.0	1.00000	-	Flow-through
195		STANPAC - 50% - 2012 Bonus Depreciation			22	ADR_SYD	2.0	1.00000	-	Flow-through
196	GUS35300	Storage - 100%-2011 Super Bonus Depreciation			22	ADR_SYD	2.0	1.00000	-	Flow-through
197	Storage	Storage - 50%-2012 Bonus Depreciation			22	ADR_SYD	2.0	1.00000	-	Flow-through
198	Pipe	Storage - 2013 Ongoing			22	ADR_SYD	2.0	1.00000	-	Flow-through
199										
200		State Tax Depreciation - Amounts			All Years Total	Input >>>>				
213		Straight-Line Tax Depreciation - Amounts				Input >>>>				
226						Input >>>>				
227		Software Expense Adjustment			(0)	(0)	(0)	(0)	(0)	-
228		Deferred Investment Tax Credit			-					
229		Removal Costs			2,610,193	288,918	4,624,195	6,894,575	9,812,504	-
230		Repair Allowance								
231		Federal								
232		State								

	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 (\$)									
4				2010	2011	2012	2013	2014	2015	
234	Factors			Rate	Input ==>>					
235	Pension & Benefit			0.000%						
236	Uncollectibles (Avg. Rate)			Gas	0.311%	0.311%	0.311%	0.311%	0.311%	0.311%
237	Franchise			Gas	0.976%	0.976%	0.976%	0.976%	0.976%	0.976%
238	Revenue									
239										
240	Capital Structure (%)				Input ==>>					
241	Debt				47.00%	47.00%	47.00%	47.00%	47.00%	47.00%
242	Equity				53.00%	53.00%	53.00%	53.00%	53.00%	53.00%
243	Preferred				1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
244	Total				100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
245										
246	Cost of Capital (%)				Input ==>>					
247	Debt				5.52%	5.52%	5.52%	5.52%	5.52%	5.52%
248	Equity				10.40%	10.40%	10.40%	10.40%	10.40%	10.40%
249	Preferred				5.60%	5.60%	5.60%	5.60%	5.60%	5.60%
250	Weighted Avg.				8.06%	8.06%	8.06%	8.06%	8.06%	8.06%

	B	C	D	E	F	G	H
1							
2	Global adjustment for Capital direct project cost including StanPac				Enter adjustments as percent		
3		2011	2012	2013	2014 Total		
4	Local Transmission (with StanPac)	24,328,724	171,436,959	268,148,148	334,305,894	798,219,725	
5	% adjustment		-1.57%	-3.12%	-4.64%		
6	After % adj	24,328,724	168,743,710	259,789,191	318,796,428	771,658,054	
7							
8	Backbone Transmission	2,999,000	64,974,335	27,567,305	6,114,119	101,654,759	
9	% adjustment		-1.57%	-3.12%	-4.64%		
10	After % adj	2,999,000	63,953,598	26,707,952	5,830,467	99,491,016	
11							
12	Storage	150,000	2,511,000	27,946,833	427,029	31,034,862	
13	% adjustment		-1.57%	-3.12%	-4.64%		
14	After % adj	150,000	2,471,553	27,075,649	407,218	30,104,419	
15							
16	Total capital before % adj	27,477,724	238,922,294	323,662,286	340,847,042	930,909,347	
17	Total adjusted	-	(3,753,434)	(10,089,494)	(15,812,929)	(29,655,857)	
18	Net of adjustment	27,477,724	235,168,860	313,572,792	325,034,113	901,253,489	
19							
20							
21	Global adjustment for Expense direct project cost including StanPac						
22		2011	2012	2013	2014 Total		
23							
24	Local Transmission (with StanPac)	47,639,399	53,233,407	55,028,965	56,537,929	212,439,700	
25	% adjustment		-1.57%	-3.12%	-4.64%		
26	After % adj	47,639,399	52,397,118	53,313,552	53,914,963	207,265,032	
27							
28	Backbone Transmission	60,010,000	17,873,000	11,965,000	26,329,000	116,177,000	
29	% adjustment		-1.57%	-3.12%	-4.64%		
30	After % adj	60,010,000	17,592,218	11,592,016	25,107,518	114,301,752	
31							
32	Storage	0	278,000	0	1,252,000	1,530,000	
33	% adjustment		-1.57%	-3.12%	-4.64%		
34	After % adj	0	273,633	0	1,193,916	1,467,549	
35							
36	Total exp before % adj	107,649,399	71,384,407	66,993,965	84,118,929	330,146,700	
37	Total adjusted	-	(1,121,439)	(2,088,397)	(3,902,533)	(7,112,368)	
38	Net of adjustment	107,649,399	70,262,969	64,905,568	80,216,396	323,034,332	
39							
40	check						(0)
41							
42							
43	Global adjustment for Capital common cost for UCC allocation (not including GTAM)						
44		2011	2012	2013	2014 Total		
45	Total Common	19,741,985	25,606,231	35,728,080	24,112,139	105,188,435	
46	% adjustment		-1.57%	-3.12%	-4.64%		
47	After % adj	19,741,985	25,203,961	34,614,332	22,993,504	102,553,781	
48							
49							
50	Global adjustment for Expense common cost for UCC allocation (not including GTAM)						
51		2011	2012	2013	2014 Total		
52	Total Common	4,788,853	8,246,810	8,678,975	9,414,082	31,128,720	
53	% adjustment		-1.57%	-3.12%	-4.64%		
54	After % adj	4,788,853	8,117,254	8,408,426	8,977,334	30,291,867	
55							
56							
57	check						(0)

	B	C	D	E	F	G	H	I	J	
61	Capital Adjustment					Year				
62					2010	2011	2012	2013	2014	
63										
64	Capital Structure (%)						Input =====>			
65		Debt				47.00%	47.00%	47.00%	47.00%	
66		Equity				52.00%	52.00%	52.00%	52.00%	
67		Preferred				1.00%	1.00%	1.00%	1.00%	
68		Total				100.00%	100.00%	100.00%	100.00%	
69										
70	Cost of Capital (%)						Input =====>			
71		Debt				5.52%	5.52%	5.52%	5.52%	
72		Equity				10.40%	10.40%	10.40%	10.40%	
73		Preferred				5.60%	5.60%	5.60%	5.60%	
74		Weighted Avg.				8.06%	8.06%	8.06%	8.06%	
75										
76										
77										
78										
79										
80										
81										
82	Book Depreciation Adjustment									
83										
84						Input Rate				
85	Local Transmission									
86	Depreciation - Factors					2011 model	2012 model	2013 model	2014 model	
87	CMP39101									
88	Hardware	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	19.51%	19.51%	19.51%	
89		Comp Hardware - 2013 Ongoing (CMP39101)				19.51%	19.51%	19.51%	19.51%	
90	CMP30302									
91	Software	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%	19.81%	19.81%	19.81%	
92		External Software - 2013 Ongoing - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
93		Internal Software - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
94	GTP36700									
95	Mains	Transmission - 100%-2011 Super Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
96		Transmission - 50%-2012 Bonus Depr				1.77%	1.77%	1.77%	1.77%	
97		Transmission - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
98	GTP36700									
99	Mains	StanPac - 50% - 2012 Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
100		StanPac - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
101										
102	Backbone Transmission									
103	Depreciation - Factors					2011 model	2012 model	2013 model	2014 model	
104	CMP39101									
105	Hardware	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	19.51%	19.51%	19.51%	
106		Comp Hardware - 2013 Ongoing (CMP39101)				19.51%	19.51%	19.51%	19.51%	
107	CMP30302									
108	Software	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%	19.81%	19.81%	19.81%	
109		External Software - 2013 Ongoing - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
110		Internal Software - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
111	GTP36700									
112	Mains	Transmission - 100%-2011 Super Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
113		Transmission - 50%-2012 Bonus Depr				1.77%	1.77%	1.77%	1.77%	
114		Transmission - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
115	GTP36700									
116	Mains	StanPac - 50% - 2012 Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
117		StanPac - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	
118										
119	Storage									
120	CMP39101									
121	Hardware	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)				19.51%	19.51%	19.51%	19.51%	
122		Comp Hardware - 2013 Ongoing (CMP39101)				19.51%	19.51%	19.51%	19.51%	
123	CMP30302									
124	Software	External Software - 50% Bonus Depr 2012 (CMP30302)				19.81%	19.81%	19.81%	19.81%	
125		External Software - 2013 Ongoing - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
126		Internal Software - (CMP30302)				19.81%	19.81%	19.81%	19.81%	
127	GUS35300									
128	Storage	Storage - 100%-2011 Super Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
129		Storage - 50%-2012 Bonus Depreciation				1.77%	1.77%	1.77%	1.77%	
130		Storage - 2013 Ongoing				1.77%	1.77%	1.77%	1.77%	

Gas Transmission Project Escalation Factor Change Calculation

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

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

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

Pacific Gas and Electric Company
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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	326,261	1,177,512	1,222,976	1,208,011
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	1,013	3,656	3,797	3,751
11	Franchise Requirements	3,174	11,456	11,898	11,752
12	Subtotal Expenses	4,187	15,112	15,695	15,503
	Taxes:				
13	Property	-	75,507	149,696	147,059
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(51,954)	(13,697)	(9,529)	(6,129)
17	Federal Income	(52,578)	252,915	230,515	226,057
18	Subtotal Taxes	(104,532)	314,726	370,683	366,988
19	Depreciation	105,717	211,435	211,435	211,435
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	5,372	541,273	597,813	593,926
22	Net for Return	320,889	636,240	625,163	614,085
23	Weighted Average Rate Base	3,981,254	7,893,791	7,756,359	7,618,926
24	Rate of Return: On Rate Base	8.06%	8.06%	8.06%	8.06%
25	On Equity	10.40%	10.40%	10.40%	10.40%

Pacific Gas and Electric Company
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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2011 CAPITAL								
3	Model Inputs in Dollars (\$)								
4				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 <<<<>				
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				11,850,898				
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				283,280				
30	Transmission - 50%-2012 Bonus Depr								
31	Transmission - 2013 Ongoing								
32	StanPac - 50% - 2012 Bonus Depreciation								
33	StanPac - 2013 Ongoing								
34	Salvage				Input <<<<>				

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2012 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	5,604,434	17,521,263	17,737,033
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	17,402	54,404	55,073
11	Franchise Requirements	0	54,524	170,459	172,558
12	Subtotal Expenses	0	71,926	224,863	227,632
	Taxes:				
13	Property	-	-	939,754	1,863,098
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(540,246)	25,767	52,487
17	Federal Income	0	(233,236)	3,887,482	3,477,620
18	Subtotal Taxes	0	(773,482)	4,853,003	5,393,205
19	Depreciation	-	1,315,743	2,631,486	2,631,486
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	614,186	7,709,351	8,252,322
22	Net for Return	0	4,990,248	9,811,913	9,484,711
23	Weighted Average Rate Base	-	61,913,745	121,735,887	117,676,321
24	Rate of Return: On Rate Base	0.00%	8.06%	8.06%	8.06%
25	On Equity	0.00%	10.40%	10.40%	10.40%

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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2012 CAPITAL								
3	Model Inputs (In Dollars (\$))								
4				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 ==>			
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					148,546,183			
19	Transmission - 2013 Ongoing								
20	StanPac - 50% - 2012 Bonus Depreciation					189,985			
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					3,272,680			
31	Transmission - 2013 Ongoing								
32	StanPac - 50% - 2012 Bonus Depreciation					4,185			
33	StanPac - 2013 Ongoing								

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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	11,765,910	33,557,256
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	36,533	104,195
11	Franchise Requirements	0	(0)	114,467	326,468
12	Subtotal Expenses	0	(0)	151,000	430,664
	Taxes:				
13	Property	-	-	-	1,546,817
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	(714,155)	365,417
17	Federal Income	0	(0)	309,286	7,616,310
18	Subtotal Taxes	0	(0)	(404,868)	9,528,544
19	Depreciation	-	-	2,165,687	4,331,374
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	1,911,819	14,290,581
22	Net for Return	0	(0)	9,854,092	19,266,675
23	Weighted Average Rate Base	-	-	122,259,201	239,040,628
24	Rate of Return: On Rate Base	0.00%	0.00%	8.06%	8.06%
25	On Equity	0.00%	0.00%	10.40%	10.40%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2013 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					2010	2011	2012	2013	2014
5									
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input =====>				
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				239,462,023				
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				5,275,684				
32	StanPac - 50% - 2012 Bonus Depreciation								
33	StanPac - 2013 Ongoing				117,972				

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2014 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	(0)	0	20,242,630
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	(0)	0	62,853
11	Franchise Requirements	0	(0)	0	196,934
12	Subtotal Expenses	0	(0)	0	259,788
	Taxes:				
13	Property	-	-	-	-
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	(0)	0	(1,228,665)
17	Federal Income	0	(0)	0	532,111
18	Subtotal Taxes	0	(0)	0	(696,555)
19	Depreciation	-	-	-	3,725,950
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	(0)	0	3,289,183
22	Net for Return	0	(0)	0	16,953,446
23	Weighted Average Rate Base	-	-	-	210,340,523
24	Rate of Return: On Rate Base	0.00%	0.00%	0.00%	8.06%
25	On Equity	0.00%	0.00%	0.00%	10.40%

Pacific Gas and Electric Company
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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - LT 2014 CAPITAL								
3	Model Inputs In Dollars (\$)								
4				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 ==>					
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			421,194,314					
20	StanPac - 50% - 2012 Bonus Depreciation								
21	StanPac - 2013 Ongoing			0					
22	Retirements								
33	Removal Costs								
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
35	Comp Hardware - 2013 Ongoing (CMP39101)			-					
36	External Software - 50% Bonus Depr 2012 (CMP30302)								
37	External Software - 2013 Ongoing - (CMP30302)								
38	Internal Software - (CMP30302)								
39	Transmission - 100%-2011 Super Bonus Depreciation								
40	Transmission - 50%-2012 Bonus Depr								
41	Transmission - 2013 Ongoing			9,279,501					
42	StanPac - 50% - 2012 Bonus Depreciation								
43	StanPac - 2013 Ongoing			0					

Pacific Gas and Electric Company
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Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2011 CAPITAL
Results of Operations Calculations in Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	29,280	105,673	109,753	108,410
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	91	328	341	337
11	Franchise Requirements	285	1,028	1,068	1,055
12	Subtotal Expenses	376	1,356	1,409	1,391
	Taxes:				
13	Property	-	6,776	13,434	13,198
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	(4,663)	(1,229)	(855)	(550)
17	Federal Income	(4,718)	22,697	20,687	20,287
18	Subtotal Taxes	(9,381)	28,244	33,266	32,934
19	Depreciation	9,487	18,975	18,975	18,975
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	482	48,575	53,649	53,301
22	Net for Return	28,797	57,098	56,104	55,110
23	Weighted Average Rate Base	357,289	708,410	696,077	683,743
24	Rate of Return: On Rate Base	8.06%	8.06%	8.06%	8.06%
25	On Equity	10.40%	10.40%	10.40%	10.40%

Pacific Gas and Electric Company
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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2011 CAPITAL								
3	Model Inputs In Dollars (\$)								
4				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 >>>>				
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								
34	Salvage				Input >>>>				

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Pacific Gas and Electric Company
Implementation Plan
Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2012 CAPITAL
Results of Operations Calculations In Dollars (\$)

Ln.No.		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	-	2,304,344	7,204,120	7,292,837
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	7,155	22,369	22,644
11	Franchise Requirements	-	22,418	70,087	70,950
12	Subtotal Expenses	-	29,573	92,456	93,594
	Taxes:				
13	Property	-	-	386,393	766,040
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	(222,130)	10,594	21,581
17	Federal Income	-	(95,899)	1,598,394	1,429,874
18	Subtotal Taxes	-	(318,028)	1,995,382	2,217,494
19	Depreciation	-	540,987	1,081,973	1,081,973
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	252,531	3,169,811	3,393,061
22	Net for Return	-	2,051,812	4,034,309	3,899,776
23	Weighted Average Rate Base	-	25,456,730	50,053,467	48,384,318
24	Rate of Return: On Rate Base	0.00%	8.06%	8.06%	8.06%
25	On Equity	0.00%	10.40%	10.40%	10.40%

Pacific Gas and Electric Company
Implementation Plan
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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2012 CAPITAL								
3	Model Inputs In Dollars (\$)								
4				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 =====>			
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					61,155,002			
19	Transmission - 2013 Ongoing								
20	StanPac - 50% - 2012 Bonus Depreciation								
21	StanPac - 2013 Ongoing								
22	Retirements								
23	Removal Costs								
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
35	Comp Hardware - 2013 Ongoing (CMP39101)								
36	External Software - 50% Bonus Depr 2012 (CMP30302)								
37	External Software - 2013 Ongoing - (CMP30302)								
38	Internal Software - (CMP30302)								
39	Transmission - 100%-2011 Super Bonus Depreciation								
40	Transmission - 50%-2012 Bonus Depr					1,347,330			
41	Transmission - 2013 Ongoing								
42	StanPac - 50% - 2012 Bonus Depreciation								
43	StanPac - 2013 Ongoing								

Pacific Gas and Electric Company
Implementation Plan
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Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2013 CAPITAL
Results of Operations Calculations In Dollars (\$)

Ln.No.		2011	2012	2013	2014
1	Operating Revenue:	-	-	1,857,955	5,299,026
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	5,769	16,453
11	Franchise Requirements	-	-	18,075	51,553
12	Subtotal Expenses	-	-	23,844	68,006
	Taxes:				
13	Property	-	-	-	244,258
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	-	(112,772)	57,703
17	Federal Income	-	-	48,839	1,202,691
18	Subtotal Taxes	-	-	(63,933)	1,504,652
19	Depreciation	-	-	341,984	683,967
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	-	301,895	2,256,626
22	Net for Return	-	-	1,556,059	3,042,400
23	Weighted Average Rate Base	-	-	19,305,949	37,746,903
24	Rate of Return: On Rate Base	0.00%	0.00%	8.06%	8.06%
25	On Equity	0.00%	0.00%	10.40%	10.40%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2013 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					2010	2011	2012	2013	2014
5									
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input =====>				
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	Retirements								
23	Removal Costs								
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
25	Comp Hardware - 2013 Ongoing (CMP39101)				-				
26	External Software - 50% Bonus Depr 2012 (CMP30302)								
27	External Software - 2013 Ongoing - (CMP30302)								
28	Internal Software - (CMP30302)								
29	Transmission - 100%-2011 Super Bonus Depreciation								
30	Transmission - 50%-2012 Bonus Depr								
31	Transmission - 2013 Ongoing				851,712				
32	StanPac - 50% - 2012 Bonus Depreciation								
33	StanPac - 2013 Ongoing				-				

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2014 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	-	-	-	1,033,760
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	3,210
11	Franchise Requirements	-	-	-	10,057
12	Subtotal Expenses	-	-	-	13,267
	Taxes:				
13	Property	-	-	-	-
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	-	-	(82,746)
17	Federal Income	-	-	-	27,174
18	Subtotal Taxes	-	-	-	(35,572)
19	Depreciation	-	-	-	190,278
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	-	-	167,973
22	Net for Return	-	-	-	865,786
23	Weighted Average Rate Base	-	-	-	10,741,764
24	Rate of Return: On Rate Base	0.00%	0.00%	0.00%	8.06%
25	On Equity	0.00%	0.00%	0.00%	10.40%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - BB 2014 CAPITAL								
3	Model Inputs In Dollars (\$)								
4					2010	2011	2012	2013	2014
5									
6	Analysis Period				Jul-06 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions						Input =====>		
12	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
13	Comp Hardware - 2013 Ongoing (CMP39101)						0		
14	External Software - 50% Bonus Depr 2012 (CMP30302)								
15	External Software - 2013 Ongoing - (CMP30302)						0		
16	Internal Software - (CMP30302)						0		
17	Transmission - 100%-2011 Super Bonus Depreciation								
18	Transmission - 50%-2012 Bonus Depr								
19	Transmission - 2013 Ongoing						21,509,740		
20	StanPac - 50% - 2012 Bonus Depreciation								
21	StanPac - 2013 Ongoing						-		
22	Retirements								
23	Removal Costs								
24	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)								
25	Comp Hardware - 2013 Ongoing (CMP39101)						-		
26	External Software - 50% Bonus Depr 2012 (CMP30302)								
27	External Software - 2013 Ongoing - (CMP30302)								
28	Internal Software - (CMP30302)								
29	Transmission - 100%-2011 Super Bonus Depreciation								
30	Transmission - 50%-2012 Bonus Depr								
31	Transmission - 2013 Ongoing						473,890		
32	StanPac - 50% - 2012 Bonus Depreciation								
33	StanPac - 2013 Ongoing						-		

Pacific Gas and Electric Company
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Results of Operations

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	0	0	(0)	0
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	0	0	(0)	0
11	Franchise Requirements	0	0	(0)	0
12	Subtotal Expenses	0	0	(0)	0
	Taxes:				
13	Property	-	0	0	0
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	0	0	(0)	0
17	Federal Income	0	0	(0)	0
18	Subtotal Taxes	0	0	(0)	0
19	Depreciation	0	0	0	0
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	0	0	(0)	0
22	Net for Return	0	0	(0)	0
23	Weighted Average Rate Base	0	0	0	0
24	Rate of Return: On Rate Base	561.53%	41187.16%	-7998.81%	80520.81%
25	 On Equity	1074.76%	79200.99%	-15387.42%	154842.61%

Pacific Gas and Electric Company
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	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2011 CAPITAL								
3	Model Inputs in Dollars (\$)								
4				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 \$\$\$>		
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								
23	Removal Costs								
34	Comp Hardware - 100% 2011 Super Bonus Depr (CMP39101)						-		
35	Comp Hardware - 2013 Ongoing (CMP39101)								
36	External Software - 50% Bonus Depr 2012 (CMP30302)								
37	External Software - 2013 Ongoing - (CMP30302)								
38	Internal Software - (CMP30302)								
39									
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

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	-	(0)	0	0
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	(0)	0	0
11	Franchise Requirements	-	(0)	0	0
12	Subtotal Expenses	-	(0)	0	0
	Taxes:				
13	Property	-	-	0	0
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	(0)	0	0
17	Federal Income	-	(0)	0	0
18	Subtotal Taxes	-	(0)	0	0
19	Depreciation	-	0	0	0
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	(0)	0	0
22	Net for Return	-	(0)	0	0
23	Weighted Average Rate Base	-	0	0	0
24	Rate of Return: On Rate Base	0.00%	-1744.96%	1309.43%	1197.03%
25	On Equity	0.00%	-3360.79%	2513.04%	2296.88%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2012 CAPITAL								
3	Model Inputs In Dollars (\$)								
4				2010	2011	2012	2013	2014	
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input ==>>>				
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								
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						0		
43	Storage - 2013 Ongoing								

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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

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2013 CAPITAL
Results of Operations Calculations In Dollars (\$)

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
1	Operating Revenue:	-	-	1,416,204	4,039,119
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	4,397	12,541
11	Franchise Requirements	-	-	13,778	39,295
12	Subtotal Expenses	-	-	18,175	51,837
	Taxes:				
13	Property	-	-	-	186,183
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	-	(85,959)	43,983
17	Federal Income	-	-	37,227	916,737
18	Subtotal Taxes	-	-	(48,732)	1,146,903
19	Depreciation	-	-	260,673	521,346
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	-	230,116	1,720,086
22	Net for Return	-	-	1,186,088	2,319,033
23	Weighted Average Rate Base	-	-	14,715,728	28,772,124
24	Rate of Return: On Rate Base	0.00%	0.00%	8.06%	8.06%
25	On Equity	0.00%	0.00%	10.40%	10.40%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2013 CAPITAL								
3	Model Inputs In Dollars (\$)								
4				2010	2011	2012	2013	2014	
5									
6	Analysis Period			Jul-05 Through		2030			
7	Analysis Life			20		Years			
8	Sensitivity			0.01					
9	Jurisdiction			CPUC					
10	Plant Investment (Nominal)								
11	Gross Plant Additions						Input ==>		
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

Revenue Requirements Estimation Model
UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2014 CAPITAL
Results of Operations Calculations In Dollars (\$)

Ln.No.		2011	2012	2013	2014
1	Operating Revenue:	-	-	-	128,953
	Operating Expenses:				
2	Energy/Fuel Expenses	-	-	-	-
3	Production	-	-	-	-
4	Storage	-	-	-	-
5	Transmission	-	-	-	-
6	IT	-	-	-	-
7	Customer Accounts	-	-	-	-
8	Customer Services	-	-	-	-
9	Administrative and General	-	-	-	-
10	Uncollectibles	-	-	-	400
11	Franchise Requirements	-	-	-	1,255
12	Subtotal Expenses	-	-	-	1,655
	Taxes:				
13	Property	-	-	-	-
14	Payroll	-	-	-	-
15	Business and Other Taxes	-	-	-	-
16	State Corporation Franchise	-	-	-	(7,827)
17	Federal Income	-	-	-	3,390
18	Subtotal Taxes	-	-	-	(4,437)
19	Depreciation	-	-	-	23,736
20	Decommissioning	-	-	-	-
21	Total Operating Expenses	-	-	-	20,953
22	Net for Return	-	-	-	108,000
23	Weighted Average Rate Base	-	-	-	1,339,950
24	Rate of Return: On Rate Base	0.00%	0.00%	0.00%	8.06%
25	On Equity	0.00%	0.00%	0.00%	10.40%

Pacific Gas and Electric Company
Implementation Plan
Results of Operations

	A	B	C	D	E	F	G	H	I
1	Revenue Requirements Estimation Model								
2	UPDATED - PIPELINE SAFETY ENHANCEMENT PLAN - STORAGE 2014 CAPITAL								
3	Model Inputs In Dollars (\$)								
4				2010	2011	2012	2013	2014	
5									
6	Analysis Period				Jul-05 Through		2030		
7	Analysis Life				20		Years		
8	Sensitivity				0.01				
9	Jurisdiction				CPUC				
10	Plant Investment (Nominal)								
11	Gross Plant Additions				Input ==>				
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				2,683,169				
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				59,114				

Contingency Allocation to Capital and Expense by Mat Code

Enter adjustments as percent

Key3

Capital		Implementation Plan Baseline Cost Estimates		
Category	Mat	Category / Heading	Baseline	Allowance & Risk Contingency
1 Capital	2H1	Pipeline Replacement	769,341,408	\$0 0.00%
2 Capital	2H2	Strength Test Driven Replacements: Cut-Outs	6,696,125	\$0 0.00%
3 Capital	2H2	Strength Test Driven Replacements: Emergency Replacements	31,338,126	\$0 0.00%
4 Capital	2H2	Strength Test Equipment	15,205,308	\$0 0.00%
5 Capital	2H3	Valve Automation	121,917,508	\$0 0.00%
6 Capital	2H3	Valve Automation - SCADA Work	737,614	\$0 0.00%
7 Capital	2H4	ILI Upgrades	29,673,993	\$0 0.00%
8 Capital	2HX	GTAM-Cap	\$0	\$0 0.00%
9 Capital	2HX	Program Management-Cap	22,285,880	\$0 0.00%
10 Capital	Feb-00	IP OIR Stanpac - Pipe	226,509	\$0 0.00%
11 Capital	Feb-00	IP OIR Stanpac - Valve	6,384,799	\$0 0.00%
Capital Total			\$1,003,807,271	
Capital	2H4	Contingency (P90)	\$0	
Total w/Contingency			\$1,003,807,271	

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Expense		Implementation Plan Baseline Cost Estimates		
Category	Mat	Category / Heading	Baseline	Allowance & Risk Contingency
12 Expense	KE1	Strength Testing	\$309,922,033	\$0 0.00%
13 Expense	KE3	In-Line Inspections	\$9,172,299	\$0 0.00%
14 Expense	KE4	SCADA work and Incremental O&M	\$9,992,389	\$0 0.00%
15 Expense	KEX	Initial Planning & Rate Case Development - Pipe	\$1,500,000	\$0 0.00%
16 Expense	KEX	Initial Planning & Rate Case Development - Valve	\$800,000	\$0 0.00%
17 Expense	KEX	Engineering Condition Assessment	\$2,993,005	\$0 0.00%
18 Expense	KEX	Fatigue	\$295,704	\$0 0.00%
19 Expense	KEX	MAOP Data Validation Project (phases 2 & 3 only)	\$0	\$0 0.00%
20 Expense	KEX	Interim Safety Measures - Reduce Pressure	\$2,034,707	\$0 0.00%
21 Expense	KEX	Interim Safety Measures - Leak Surveys	\$1,020,260	\$0 0.00%
22 Expense	KEX	Interim Safety Measures - Aerial Patrols	\$58,134	\$0 0.00%
23 Expense	KEX	GTAM-Exp	\$0	\$0 0.00%
24 Expense	KEX	Program Management-Exp	\$11,597,667	\$0 0.00%
25 Expense	34A	IP OIR Stanpac - Pipe	\$3,940,000	\$0 0.00%
Expense Total			\$353,326,199	
Expense	KEX	Contingency	\$0	
Total w/Contingency			\$353,326,199	
Total Base Cost			\$1,357,133,470	
Total Contingency			\$0	
Total Cost Estimate			\$1,357,133,470	

GTAM Project Assignment to Asset Classes

Net Cost Data

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

2011-2014 GT Implementation Plan Rate Case Forecast Base Data

CapExp	MWC	MAT	RCC	MULT %	UCC	Asset Class	Project Manag er	Order Description	Odate	YearOp	2011 Total	2012 Total	2013 Total	2014 Total	Total 2011-2014
Capital	2H-Im	2HX-GT	10926	0.58%	524	GT - Tran	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	0.59%	501	GT - Gath	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	2.22%	522	GT - Tran	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	2.60%	511	GS - Stor	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	8.73%	525	GT - Tran	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	5.50%	526	GT - Tran	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Capital	2H-Im	2HX-GT	10926	79.78%	520	GT - Loc	CMP3E Hall, CB Hardware - Capital	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	0.58%	524	GT - Transmissio	Hall, CB GTAM - Expense	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	0.59%	501	GT - Gathering	Hall, CB GTAM - Expense	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	2.22%	522	GT - Transmissio	Hall, CB GTAM - Expense	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	2.60%	511	GS - Storage Ser	Hall, CB GTAM - Expense	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	8.73%	525	GT - Transmissio	Hall, CB GTAM - Expense	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	5.50%	526	GT - Transmissio	Hall, CB GTAM - Expense	12/31/2011	2011		0	0	0	0	0
Expense	KE-Im	KEX-GT	10926	79.78%	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	0.58%
501 - GT - Gathering	7,144,186	0.59%
522 - GT - Transmission: Northern Path Line 400	26,965,195	2.22%
511 - GS - Storage Services - McDonald Island	31,571,968	2.60%
525 - GT - Transmission: Southern Path Line 300 South Topoc	105,951,802	8.73%
526 - GT - Transmission: Bay Area Loop	66,732,664	5.50%
520 - GT - Local Transmission	968,371,778	79.78%
Total	1,213,736,514	100.00%

Direct Project Costs including StanPac	1,224,287,822
Project Costs allocated	132,845,648
Total Project Costs excluding Contingency	1,357,133,470