# BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric Company Proposing Cost of Service and Rates for Gas Transmission and Storage Services for the Period 2015-2017.

Application 13-12-

(U 39 G)

# PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 G) 2015 GAS TRANSMISSION AND STORAGE RATE CASE APPLICATION

MICHELLE L. WILSON LISE H. JORDAN KERRY C. KLEIN

Pacific Gas and Electric Company 77 Beale Street, B30A San Francisco, CA 94105 Telephone: (415) 973-6965

Facsimile: (415) 973-5905
E-Mail: (415) 973-5520
LHJ2@pge.com
KCK5@pge.com

Attorneys for

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#### I. INTRODUCTION

By this 2015 Gas Transmission and Storage ("GT&S") Rate Case Application, Pacific Gas and Electric Company ("PG&E") asks the California Public Utilities Commission (Commission or "CPUC") to increase PG&E's gas transmission and storage rates, effective January 1, 2015, to collect the revenue requirements necessary for PG&E to continue to provide safe and reliable service to its customers. <sup>1/2</sup> Commission Decision ("D.") 11-04-031 (also known as the "Gas Accord V Decision" ordered PG&E to file its GT&S rate case application for the period beginning January 1, 2015, by no later than February 3, 2014. PG&E is filing this 2015 GT&S Rate Case in advance of the February 3, 2014 deadline in order to provide for new rates, designed to recover PG&E's GT&S cost of service for the period January 1, 2015 through December 31, 2017, to be in place by January 1, 2015.

As explained by PG&E's Executive Vice President of Gas Operations in Chapter 1 of PG&E's accompanying testimony, PG&E is continuing down the path of minimizing risk and improving safety. The Commission has issued a Gas Safety Action Plan "to guide and promote

PG&E submits this application pursuant to Article 2 and Rule 3.2 of the Commission's Rules of Practice and Procedure.

<sup>&</sup>lt;sup>2/</sup> The Gas Accord V Decision set the revenue requirements, rates, and terms and conditions of service for PG&E's GT&S services for a four-year term, from January 1, 2011 through December 31, 2014.

the CPUC's shift in culture from the traditional compliance model to a regulatory structure that sets, monitors, and enforces rules for regulated utilities based on risk assessment and risk management." More recently, the Commission issued an Order Instituting Rulemaking to determine how best to ensure the use of risk-based decision-making in utility rate cases.

PG&E, too, has embarked on a journey towards a risk-based assessment of its gas transmission and storage assets, and an investment plan that allows PG&E to comply with Senate Bill ("SB") 705 by implementing a safety plan that is "consistent with best practices in the gas industry."<sup>3/</sup>

In order to achieve these ambitious goals, PG&E requests GT&S base revenue requirements of: \$1.286 billion for 2015, \$1.347 billion for 2016, and \$1.515 billion for 2017. The forecast represents an appropriate balance among the desired risk reduction, value for the money spent, and our ability to execute the work during the rate case period.

In support of its forecast, PG&E provides the accompanying testimony on operating and maintenance expenses, capital expenditures, depreciation and rate base, throughput forecasts, cost allocation and rate design. The Commission should adopt PG&E's proposed revenue requirements and rates for 2015-2017. Doing so would enable the significant investment in people and assets necessary to identify, assess, and mitigate risks in PG&E's natural gas transmission system, and allow PG&E to continue to provide safe and reliable gas service. If PG&E's requested revenue requirements and rates are adopted, a typical residential customer using 34 therms per month would see an average monthly gas bill increase of \$5.23 in 2015.

#### II. PROCEDURAL BACKGROUND

#### A. The Gas Accord Structure

The facilities that are the subject of this Application are those that have, since 1998, been governed by the Gas Accord structure. They are:

<sup>&</sup>lt;sup>3/</sup> Pub. Util. Code §963(b).

- PG&E's backbone system, consisting of large-diameter, high-pressure transmission lines
  that receive gas from various interstate pipelines, California gas producers and storage
  fields, and then deliver that gas within California to end-users, to PG&E's local
  transmission system, and to off-system destinations;
- PG&E's local transmission system, which is interconnected with the backbone system and delivers gas to large end-use customers and to distribution facilities; and
- PG&E's underground storage facilities, which primarily ensure reliable service to Core
  customers, but which also provide system balancing service and Market Storage services
  to Noncore customers.

#### B. Gas Accord History

The Commission approved the original Gas Accord Settlement in D.97-08-055 (73 CPUC 2d 754). That original Gas Accord became effective March 1, 1998, with an initial term ending December 31, 2002. The Gas Accord structure unbundled PG&E's backbone transmission and storage services from its local transmission and distribution services, and further unbundled backbone service into four distinct paths. In D.02-08-070, the Commission approved a settlement extending for one year (through the end of 2003) the Gas Accord market structure, rates, and terms and conditions of service that were in place for 2002. This extension was referred to as the Gas Accord II Settlement.

For the period beginning January 1, 2004, PG&E filed a new GT&S rate case Application. Many parties participated and submitted testimony in that proceeding. Hearings were held, briefs submitted, and the Commission ultimately issued an extensive decision on the 2004 GT&S Application, in D.03-12-061. That decision reaffirmed the basic Gas Accord market structure and rules, based on a fully litigated case. The Commission also ordered PG&E to propose, for future periods commencing in 2005, a "backbone-level rate" for qualified end-use customers who receive gas service directly from PG&E's backbone transmission system.

On March 19, 2004, PG&E filed Application 04-03-021, proposing a new GT&S revenue requirement and rates for 2005. That proceeding was resolved via an all-party settlement known

as the "Gas Accord III Settlement," which the Commission approved in D.04-12-050. The Gas Accord III Settlement and associated rate and tariff changes provided for a continuation of the basic Gas Accord market structure for an additional three-year term, from January 1, 2005, through December 31, 2007. As required by the Commission's earlier decision in D.03-12-061, the Gas Accord III Settlement also established eligibility criteria and rates for a new backbone-level end-use service.

For the period beginning January 1, 2008, PG&E filed Application 07-03-012 on March 15, 2007, seeking Commission approval of the Gas Accord IV Settlement. The Gas Accord IV Settlement was unique in that it was achieved before PG&E filed its 2008 GT&S Rate Case Application. The Gas Accord IV Settlement was an all-party settlement, with all segments of the gas industry represented among the signatory parties. Consistent with the overall objective of the Gas Accord IV Settlement, rates were developed for 2008, 2009 and 2010 based on the 2007 Gas Accord III rates already approved by the Commission in D.04-12-050. In some instances, these 2007 rates were escalated, in others they were de-escalated, and in others they remained the same.

PG&E filed its 2011 GT&S Rate Case on September 18, 2009, proposing GT&S revenue requirements and rates for 2011 through 2014. The 2011 GT&S Rate Case resulted in a settlement with all but two parties. This "Gas Accord V Settlement" was submitted to the Commission on August 20, 2010, and approved the following year in D.11-04-031. Gas Accord V generally continued the Gas Accord market structure, and resulted in approved revenue requirements of \$514.2 million for 2011, \$541.4 million for 2012, \$565.1 million for 2013, and \$581.8 million for 2014. In addition, the Gas Accord V Settlement parties agreed for the first time to a revenue sharing mechanism for the period 2011-2014 that provided for differing levels of sharing, between customers and shareholders, of the difference between the adopted revenue requirement and recorded revenues according to the percentages in the table below.

Line		<u>Customer</u>	<u>Shareholder</u>	
<u>No.</u>	<u>Function</u>	Share	Share	Symmetrical?
1	Backbone	50%	50%	Yes
2	Local Transmission	75%	25%	Yes
3	Storage	75%	25%	No, upside only

In addition, the Gas Accord V Settlement included certain backbone and local transmission adder projects. An adder project is a capital project that would be included in rates only if the project is actually built and only starting on January 1 following the project's operative date. The negotiated adder projects were subject to a capital expenditure cap for ratemaking purposes during the 2011-2014 period.

Finally, the Gas Accord V Settlement encompassed a separate settlement reached between PG&E and several Core Transport Agents ("CTAs"), who raised numerous issues in the 2011 GT&S Rate Case. The agreement with CTAs covered three areas: (1) CTA Transmission and Storage Capacity Elections; (2) Consumer Protection Rules; and (3) PG&E System Enhancements.

The San Bruno explosion and fire occurred on September 9, 2010, during the pendency of the settling parties' joint motion to approve the Gas Accord V Settlement. As a result of a Commission request during the pendency of the joint motion for approval of the Gas Accord V Settlement, PG&E committed to spend the full amount that the settlement set aside for pipeline integrity activities and for pipeline safety and reliability efforts.

In addition, D.11-04-031 required PG&E to provide a Safety Report on a semi-annual basis detailing the pipeline and storage-related safety, reliability, and integrity capital projects and maintenance activities that are being undertaken by PG&E and to track the amounts spent on such projects and activities.

#### C. The Pipeline Safety Enhancement Plan

Decision 11-06-017, issued in the Gas Safety Rulemaking (R.11-02-019), required all California gas transmission operators to file a Natural Gas Transmission Pipeline Replacement or

Testing Implementation Plan to pressure test or replace all in-service natural gas transmission pipelines that have not previously been pressure tested. Decision 11-06-017 also indicated that priority should be given to addressing pipeline segments located in Class 3 and Class 4 locations and Class 1 and Class 2 High Consequence Areas ("HCA").<sup>4/</sup>

PG&E filed its Implementation Plan on August 26, 2011, proposing a scope of work, revenue requirements and rates for the 2011-2014 period. Among the work proposed for 2011 through 2014 was Pipeline Modernization and Valve Automation. Through the Pipeline Modernization Program, PG&E proposed to: (1) pressure test or replace all in-service natural gas transmission pipelines in Class 3 and Class 4 locations and Class 1 and Class 2 HCAs that do not have verifiable records of a pressure test; (2) set forth criteria on which pipeline segments are identified for replacement instead of pressure testing; (3) provide a priority-ranked schedule for pressure testing and replacement of pipe not previously pressure tested; and (4) set forth criteria for use in deciding to retrofit pipelines to allow for In-Line Inspection ("ILI") tools. PG&E developed a Pipeline Modernization Decision Tree that was designed to assess for threats at the pipe segment level.

The objective of the Valve Automation program is to minimize potential consequences of an extended duration natural gas-fueled fire created by a gas pipeline rupture by expanding the use of automated gas transmission pipeline system isolation valves ("automated valves"). PG&E proposed to install Remote Control Valves, which are remotely closed by operators in the Gas Control Center, in heavily populated areas. PG&E proposed to install Automatic Shut-Off Valves, which are automatically closed by local controls at the valve site, on pipelines in populated areas that traverse active earthquake faults where the fault poses a potentially significant threat to the line. During the 2011-2014 period <sup>5</sup>/ covered by the PSEP, PG&E proposed to automate 228 valves.

<sup>&</sup>lt;sup>4</sup>/ D.11-06 -017, *mimeo*, p. 20.

PG&E's August 26, 2011 PSEP filing referred to 2011-2014 as Phase 1. As discussed later in this Application, PG&E has incorporated the hydrotesting, pipeline replacement, ILI, and Valve Automation work that were features of PSEP as part of the scope of

The Commission issued D. 12-12-030 on December 28, 2012, approving PG&E's Pipeline Modernization Decision Tree, Pipeline Modernization scope of work, Valve Automation Decision Trees, and Valve Automation scope of work. The Commission adopted program-based upper limits on expense and capital costs to be recovered from customers through 2014. The Commission also required PG&E to continue to monitor industry experience with automated shut-off valves for possible revisions to its valve automation plans. The Commission ordered PG&E to file an application after the completion of its Maximum Allowable Operating Pressure ("MAOP") Validation Project and records search to present the results of those efforts, and update its authorized revenue requirements and related budgets, consistent with D.12-12-030.

On October 29, 2013, PG&E filed its PSEP Update Application (A.13-10-017), requesting a \$52.7 million decrease in revenue requirements for 2011-2014 from those adopted in D.12-12-030, due to a net reduction in the scope of work for the pipeline modernization program based on records search work and MAOP Validation. The Valve Automation program was unaffected. The PSEP Update Application is pending.

GT&S work presented in this Application. Although this work in compliance with D.11-06-017 will continue, PG&E does not refer to this type of work as "Phase II" of PSEP.

<sup>&</sup>lt;sup>6</sup>/ D.12-12 −030, *mimeo*, p. 56.

Id., Conclusion of Law ("COL") 37.

Id., COL 12. PG&E addresses the state of the industry with respect to valve automation in Chapter 4A, "Transmission Pipe Integrity and Emergency Response Programs."

<sup>&</sup>lt;sup>9/</sup> D.12-12 -030, *mimeo*, OP 11.

#### III. ASSET FAMILY FRAMEWORK AND 2015 GT&S RATE CASE STRUCTURE

The presentation of the 2015 GT&S Rate Case differs in some respects from prior GT&S Rate Cases. One of the primary differences is the structuring of the forecast around "asset families," discussed in more detail in Chapter 2, "Safety and Risk Management." In order to help better manage its assets, PG&E established separate asset families within its Gas Operations business, including:

- (1) Transmission Pipe: This asset family includes the line pipe, valves and similar appurtenances. The scope of work and forecast for this asset family are discussed in Chapters 4, 4A, and 4B;
- (2) Natural Gas Storage: This asset family includes measurement, controls, valves, transmission pipelines, and reservoirs and associated wells within the natural gas storage fields. The proposed work and cost forecasts for this asset family are discussed in Chapter 5;
- (3) Compression and Processing: This asset family includes compressor stations and natural gas processing stations. The proposed scope of work and cost forecasts for this asset family are discussed in Chapter 6;
- (4) Measurement and Controls: This asset family includes assets that measure and control the flow of gas. The proposed work and cost forecasts for this asset family are discussed in Chapter 6; and
- (5) Liquefied Natural Gas ("LNG") and Compressed Natural Gas ("CNG"): This asset family includes portable LNG and CNG used to maintain delivery capacity to customers when delivery from the pipeline system is unavailable because PG&E is performing work in the area. The use of, and cost forecasts for, LNG and CNG are discussed in Chapter 4A.

In the accompanying testimony, PG&E presents its cost forecasts by asset families in Chapters 4 through 6. The remaining chapters with forecasted costs discuss programs that cross multiple asset families, including the Corrosion Control Program (Chapter 7), Operations and Maintenance (Chapter 8), Program Management Office (Chapter 9), Gas System Operations (Chapter 10), Information Technology (Chapter 11), and other GT&S activities, such as

buildings, tools and equipment (Chapter 12). PG&E presents its costs for the 2015 GT&S Rate Case by program. PG&E also presents its cost forecasts, as it has done in past rate cases, by Major Work Category ("MWC"). Tables showing PG&E's 2015 GT&S Rate Case forecast, by chapter, program, and MWC, can be found in Tables 3-2 and 3-3 at the end of Chapter 3, "Forecast Summary."

#### IV. SUMMARY OF REQUESTS

### A. Commitment To Gas Safety And Risk-Based Approach

There have been several developments in the few years since Gas Accord V that have influenced the way in which PG&E planned the work presented in this 2015 GT&S Rate Case. First, the Commission declared an end to historic exemptions of "grandfathered" pipe from pressure testing in D.11-06-017, which required all California gas transmission operators to file an Implementation Plan to either pressure test or replace transmission pipelines that had not previously been pressure tested. Second, SB 705, codified in California Public Utilities Code sections 961 and 963, required gas corporations and the Commission to make public and employee safety "the top priority" and required gas corporations to develop a plan to "identify and minimize hazards and systemic risk" to protect the public and employees, and to develop safety plans that are consistent with "best practices in the gas industry." In addition, in March 2012, PG&E received a letter from the Commission's Executive Director directing PG&E to perform a risk assessment of its gas and electric distribution systems and electric generation facilities and to include in its 2014 General Rate Case ("GRC") application the risk assessments that form the basis for PG&E's GRC forecast.

The Commission then retained Cycla Corporation to review PG&E's 2014 GRC showing for its gas distribution assets. Cycla prepared a report that established a set of "evaluation criteria" that Cycla recommended be used to identify threats and risks and determine the appropriate risk control measures to be implemented. Cycla found that PG&E's showing for its

<sup>10/</sup> Pub. Util. Code §§961 and 963.

gas distribution assets in the 2014 GRC partially satisfied that evaluation criteria and provided a reasonable foundation for fully satisfying the criteria in the future. Consistent with Cycla's recommendations, the Commission has now published a Gas Safety Action Plan "to guide and promote the CPUC's shift in culture from the traditional compliance model to a regulatory structure that sets, monitors, and enforces rules for regulated utilities based on risk assessment and risk management." 11/

Recently, the Commission issued an Order Instituting Rulemaking to determine whether and how the Commission should formalize rules to ensure the effective use of a risk-based decision-making framework to evaluate safety and reliability improvements presented in rate cases ("Rate Case Plan OIR"). The Commission indicated that it expects "an evolution in the way utilities identify safety and reliability risks and justify the value of investments and operations expenses in relation to how well those risks are mitigated." The Commission proposed requiring a utility to submit testimony in its rate case "detailing the technical state of the utility system, giving a risk assessment of its physical and operational system as well as an assessment of its risk tolerance, identifying areas of low risk and high risk, providing underlying reasons for the assessments, as well as explaining the metrics underlying its analysis." The Commission stated that its end goal is a framework to "better facilitate utility revenue requirements showings based on a risk-informed decision-making process that will lead to safe and reliable service levels that are in compliance with state and federal guidelines, rational, well-informed and comparable to best industry practices."

 $<sup>\</sup>frac{11}{} http://www.cpuc.ca.gov/PUC/safety/Pipeline/Natural\_Gas\_Safety\_Action\_PlanApril2013.htm.$ 

Rulemaking ("R.") 13-11-006. Although primarily focused on utility General Rate Cases, the Order Instituting Rulemaking will also be applicable to PG&E's GT&S Rate Cases. Rate Case Plan OIR, *mimeo*, p. 7.

 $<sup>\</sup>underline{13}$  *Id.* 

 $<sup>\</sup>underline{14}$  *Id.* 

 $<sup>\</sup>underline{15}$  *Id.* 

PG&E's approach to incorporating risk management into this GT&S Rate Case dovetails with the course the Commission has set in the Rate Case Plan OIR. PG&E has implemented a risk-based approach to planning work on its gas transmission and storage assets, described in considerable detail in Chapter 2, "Safety and Risk Management." In brief, the Gas Operations line of business has adopted a risk management process that establishes a repeatable and consistent method to identify, assess, and mitigate risk. After the asset families were established, the Asset Family Owners created Asset Management Plans, describing the physical characteristics and location of the assets in each family, the risk assessment process, the level of maturity of the data collection effort, and a vision for the desired state of the asset. The Plans also identify the potential threats particular to the assets in each family, as well as the mitigation programs to reduce the risks posed by the threats. Risks are validated, calibrated and maintained in a Risk Register.

Next, the Asset Family Owner develops a prioritization of the mitigation programs with a view towards addressing the highest risk first. A prioritized list of mitigation measures for each asset family is provided to Investment Planning for further assessment. Then, Investment Planning works with Asset Family Owners and other key stakeholders to ensure a consistent risk-based prioritization across the asset families to develop an executable plan that takes into account constraints. This is an iterative process in which trade-offs are made between prioritization of risks and proposed mitigation programs across asset families. The result of this process is an Investment Plan, which is reviewed and approved by PG&E's senior management team.

#### B. Overview Of Revenue Requirements And Rates For 2015 Through 2017

In order to achieve the goals discussed above, PG&E forecasts costs that represent a significant increase from past requests. The increased forecast represents an appropriate balance among the desired risk reduction, value for the money spent, and our ability to execute the work during the rate case period of 2015-2017. Although this represents a significant increase over the spending included in current rates (under Gas Accord V and D.12-12-030), it is in line with

PG&E's actual spending over the past few years, and with PG&E's forecasts for 2013 and 2014. For example, PG&E forecasts that it will spend approximately \$517 million in operations and maintenance ("O&M") expense, and \$747 million in capital expenditures for GT&S and PSEP activities in 2014. The 2015 forecast for total O&M expense and capital expenditures represents a 13% increase over the 2014 forecast. This 2015 GT&S Rate Case is intended to put PG&E on a path to full rate recovery beginning in 2015 for investments made in its GT&S assets. In order to achieve that goal, PG&E requests GT&S base revenue requirements of: \$1.286 billion for 2015, \$1.347 billion for 2016, and \$1.515 billion for 2017.

The following table summarizes PG&E's adopted 2013 and 2014 rates, and proposed 2015 through 2017 rates, which reflect the revenue requirements described above and the proposed policies set forth in this Application.

**Summary of Transportation and Storage Rates** 18/

\$/Dth, G-AFT @ Full Contract

				Proposed Rates				
Line No.		2013	2014	2015	2016	2017		
1	Core Redwood	\$0.232	\$0.257	\$0.460	\$0.482	\$0.544		
2	Core Baja	\$0.267	\$0.297	\$0.460	\$0.482	\$0.544		
3	Noncore Redwood	\$0.281	\$0.298	\$0.512	\$0.543	\$0.608		
4	Noncore Baja	\$0.316	\$0.338	\$0.512	\$0.543	\$0.608		
5	Silverado/Mission	\$0.167	\$0.188	\$0.323	\$0.346	\$0.386		
6	G-XF	\$0.191	\$0.186	\$0.204	\$0.205	\$0.204		
7	Local Transmission- Core	\$0.629	\$0.680	\$1.959	\$2.109	\$2.371		
8	Local Transmission- Noncore	\$0.295	\$0.332	\$0.875	\$0.919	\$1.057		
9	Core Firm Storage	\$0.123	\$0.126	\$0.175	\$0.173	\$0.180		

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<sup>16/</sup> These estimates do not include certain categories of costs that will be borne by shareholders, including but not limited to costs associated with Right of Way Encroachment work.

When 2014 forecasted spending is translated into a revenue requirement, the proposed 2015 GT&S revenue requirement is an approximate 7 percent increase over that amount.

<sup>&</sup>lt;sup>18/</sup> Backbone and Local Transmission rates in 2013 and 2014 include rates proposed in the PSEP Update Application, A.13-10-017.

### C. PG&E Proposes Balancing Account Treatment for Noncore Revenues

PG&E proposes to maintain the basic Gas Accord structure for transmission and storage services. However, as described further in Chapter 10, "Gas System Operations," PG&E proposes that cost recovery no longer involve market incentives and less than complete revenue balancing account treatment. Rather, PG&E proposes that revenue collection be based on a 100 percent two-way balancing account. Any overcollections would be returned to customers and any undercollections would be paid by customers. We propose full balancing account protection for all transmission and storage revenues (except for Gill Ranch storage revenues) to eliminate incentives and better align with PG&E's goal of becoming the safest gas utility in the country.

This is not a wholesale change, but rather an incremental change to the current structure, which provides for two-way balancing for 100 percent of most Core revenues, 50 percent of Noncore backbone revenues, and 75 percent of Noncore local transmission revenues. Full balancing account treatment is also consistent with long-standing regulatory policy in California that encourages conservation and energy efficiency, by eliminating incentives to increase sales.

### D. PG&E Proposes A Two-Way Transmission Integrity Management Balancing Account

PG&E proposes a two-way balancing account for Transmission Integrity Management costs. Chapter 4A describes the work and the cost forecasts to perform Transmission Integrity Management Program work during the 2015-2017 period. PG&E proposes to return to customers any unspent amounts at the end of 2017 through the Annual Gas True Up ("AGT"). However, if at any time during the funding cycle PG&E anticipates incurring costs above the total expenses and capital revenue requirements adopted for this program, PG&E proposes to file a Tier 3 advice letter detailing the additional costs so that the Commission and parties have an opportunity to review these additional costs.

Adoption of a two-way balancing account for Transmission Integrity Management

Program costs is consistent with California law, and with similar treatment afforded to Southern

California Gas Company ("SoCalGas"). Public Utilities Code §969 states:

In any ratemaking proceeding in which the commission authorizes a gas corporation to recover expenses for the gas corporation's transmission pipeline integrity management program established pursuant to Subpart O (commencing with Section 192.901) of Part 192 of Title 49 of the United States Code or related capital expenditures for the maintenance and repair of transmission pipelines, the commission shall require the gas corporation to establish and maintain a balancing account for the recovery of those expenses. Any unspent moneys in the balancing account in the form of an accumulated account balance at the end of each rate case cycle, plus interest, shall be returned to ratepayers through a true-up filing. Nothing in this section is intended to interfere with the commission's discretion to establish a two-way balancing account.

Although the Public Utilities Code requires at least a one-way balancing account for Integrity Management costs, PG&E urges the Commission to adopt a two-way balancing account for PG&E's Transmission Integrity Management Program costs in order to ensure that Integrity Management work—which is critical to the safety of the pipeline—is adequately funded.

Applying a risk-based decision-making approach to integrity management investments is an iterative process, requiring the flexibility to change investment decisions based on new information that alters the risk profile of PG&E's assets. The Commission recognized this in its Rate Case Plan OIR. Moreover, the Commission recently adopted two-way balancing account treatment for SoCalGas for these costs through its Integrated Transmission Balancing Account.

# E. PG&E Proposes More Streamlined Reporting That Explains PG&E's Risk-Based Asset Management Approach To Its Investment Decisions

PG&E currently submits a variety of reports each year in response to many Commission requirements, covering virtually all aspects of its gas transmission and distribution activities. These requirements include varying levels of detail, and cover overlapping topics. As discussed in Chapter 13, PG&E recommends replacing the two largest reports, GT&S and Gas Distribution Semiannual Safety Reports, and PSEP Quarterly Compliance Reports, with a gas operations performance report that would include but not be limited to the following:

• Actual Capital Expenditures vs. Planned Capital Expenditures

<sup>&</sup>lt;sup>19/</sup> Rate Case Plan OIR, *mimeo*, p. 7.

<sup>&</sup>lt;sup>20</sup>/ D.13-05 -010, *mimeo*, p. 1106, OP 19.

- Actual Expenses vs. Planned Expenses
- Gas Transmission Pipeline Inspection Plan and Project Status
- Pipeline Replacement (miles planned vs. actuals) and Project Status
- Valve Automation (planned vs. actuals) and Project Status
- Strength Testing (planned vs. actuals) and Project Status
- In Line Inspection Upgrades (planned vs. actuals) and Project Status
- Piggable Transmission Pipeline Segments

# F. PG&E Proposes Core And Noncore Backbone Rates That Are Undifferentiated By Path

PG&E has two backbone paths available to shippers: (1) the Redwood Path (Lines 400 and 401), which allows customers to access Canadian gas supply sources; and (2) the Baja Path (Line 300), which allows customers to source their gas from southwest and Rocky Mountain supplies. In recent years, the marginal gas supply source has switched frequently between Canadian supply sources, and Rocky Mountain and southwest supply sources. The price differentials between Canadian and southwest supply sources may cause buyers to favor one basin over the other, depending on market conditions. As a result, there has historically been a price differential between the Baja Path and the Redwood Path.

Redwood and Baja rate equalization will benefit all PG&E customers by applying downward pressure to the price of gas at the PG&E Citygate. The Citygate price is typically set by the marginal supply source (currently the Baja Path). Absent rate equalization, the Baja transportation rate would be higher than the Redwood rate for both Core and Noncore customers, because the revenue requirement for the Baja Path is higher than the revenue requirement for the Redwood Path. This would tend to push Citygate prices upward relative to what they would otherwise be with equalized rates. Backbone path rate equalization is also supported by operational reasons, and is discussed further in Chapter 10, "Gas System Operations."

# G. The Road From The Pipeline Safety Enhancement Plan To Mitigation Programs

As described above, PG&E filed its PSEP in August 2011, and a PSEP Update in October 2013, which set forth a comprehensive plan to strength test or replace all in-service natural gas transmission lines that have not previously been strength tested. PG&E has been executing its PSEP and reporting to the Commission on its progress on a quarterly basis. PG&E has implemented changes as a result of lessons from PSEP work done to date about how to better enhance the integrity of its natural gas transmission system using components of the plan, such as strength testing, pipeline replacement, valve automation, retrofitting to make pipeline segments capable of ILI, and running in-line inspections. These lessons are reflected in the mitigation programs discussed in Chapter 4; beginning January 1, 2015, PG&E is not forecasting work previously categorized as PSEP work separately from other GT&S work.

#### V. OTHER MATTERS RELATED TO PG&E'S APPLICATION

#### A. Administrative and General Expenses

As the Commission has explained, "A&G expenses are of a general nature and are not directly chargeable to any specific utility function. They include general office labor and supply expenses and items such as insurance, casualty payments, consultant fees, employee benefits, regulatory expenses, association dues, and stock and bond expenses." Since A&G expenses are general in nature and benefit the entire utility, A&G expenses are first estimated in total and then allocated among PG&E's Unbundled Cost Categories ("UCCs"), using labor ratios.

PG&E's GRC is the forum in which the Company's total amount of A&G expenses and its allocations to UCCs are determined. Litigating the total company A&G expenses in one regulatory proceeding avoids duplicative efforts, and the potential for over- or under-recovery.

The total amount of A&G expense for the Company, and the amount of A&G expense to be allocated to the GT&S UCCs in 2015, will be based on the result of PG&E's 2014 GRC and any subsequent filings that may alter the allocation. Because PG&E filed its 2014 GRC on

<sup>21/</sup> D.00-02 -046, *mimeo*, pp. 243-244.

November 15, 2012, and does not anticipate a final decision until 2014, PG&E proposes in this Application that the A&G expenses included in the GT&S revenue requirement for 2015 serve as a placeholder only. PG&E will update the A&G expense in this Application after the Commission issues a final decision in PG&E's 2014 GRC. Once the 2014 GRC decision determines the amount of A&G expenses that should be assigned to non-GRC business areas, the revenue requirement will be updated with the GRC-adopted amount. The Commission adopted this approach for Gas Accord V in Decision 11-04-031. This approach maintains the GRC adopted amount at a level that avoids the potential for under- or over-recovery. The development of the A&G estimate is discussed in greater detail in Chapter 16, "Results of Operations."

#### B. Pension

PG&E will add the pension forecast associated with 2015, 2016 and 2017 outside of this case as a separate line item in Gas Preliminary Statement Part C. This will be implemented as part of the AGT filing and by advice letter as appropriate.

#### C. Post Test Year Ratemaking (Attrition)

With respect to PG&E's capital forecast, PG&E created "bottom-up" capital forecasts for each of the rate case years 2015, 2016, and 2017. Capital forecasts for each year are presented in each chapter that forecasts costs. By contrast, with the exception of 3 unique programs (In Line Inspection, Internal and External Corrosion Direct Assessment, and Hydrostatic Testing Station Facility – M&C), PG&E seeks an attrition ratemaking mechanism for expense for 2016 and 2017 designed to increase the Company's authorized revenues to reflect pre-determined increases in expenses to account for escalation of labor, and goods and services that PG&E needs to operate

In the event that a decision on PG&E's 2014 GRC is not available in time to reflect the GRC A&G amount in GT&S rates by January 1, 2015, PG&E requests that the Commission approve a balancing account mechanism to recover the difference between the adopted revenue requirement from the 2014 GRC and the revenue requirement used to set GT&S rates, including interest. The same approach was adopted in Gas Accord V. See Chapter 18 for more information.

its business. PG&E's post test year ratemaking proposal is discussed in greater detail in Chapter 18, "Cost Recovery and Post Test-Year Ratemaking Proposals."

### D. Depreciation Study

PG&E engaged a depreciation expert to study PG&E's GT&S plant additions, retirements and net salvage data, to review current depreciation parameters and rates, and to recommend changes to those parameters and rates for its GT&S plant as appropriate. The depreciation study is described in Chapter 15A, "Depreciation: Service Life and Net Salvage Estimates."

### E. Changes to Core Gas Supply's Capacity Assignments

As in prior GT&S Rate Cases, PG&E's Core Gas Supply Department proposes changes in the capacity allocations for the core customers in PG&E's Service Area applicable for this GT&S Rate Case period, effective January 1, 2015. The proposed changes include Redwood Path and Baja Path transmission capacities, as well as withdrawal capacity adjustments with PG&E's Core Firm Gas Storage. As a result of these changes, Core Gas Supply also proposes adjustments to the 1-Day-in-10-Year Core Capacity Planning Standard, and the Core Procurement Incentive Mechanism ("CPIM"). In addition, Core Gas Supply also proposes revisions to the methodology for allocating pipeline capacity between core providers (*i.e.*, PG&E's Core Gas Supply Department and CTAs). These proposals are discussed further in Chapter 19, "Core Gas Supply."

### VI. ORGANIZATION OF PREPARED TESTIMONY

The accompanying Prepared Testimony is organized into 23 chapters addressing the following topics:

Chapter 1	Introduction and Policy
Chapter 2	Safety and Risk Management
Chapter 3	Forecast Summary
Chapter 4	Asset Family – Transmission Pipe
Chapter 4A	Transmission Pipe Integrity and Emergency Response Programs
Chapter 4B	Transmission Pipe Engineering Programs
Chapter 5	Asset Family – Storage
Chapter 6	Asset Family – Facilities
Chapter 7	Corrosion Control
Chapter 8	Gas Transmission Operations and Maintenance
Chapter 9	Program Management Office
Chapter 10	Gas System Operations
Chapter 11	Information Technology
Chapter 12	Other Gas Transmission and Storage Support Plans
Chapter 13	Reporting and Communications
Chapter 14	Throughput Forecast
Chapter 15	Plant, Depreciation Expense and Reserve, and Rate Base
Chapter 15A	Depreciation: Service Life and Net Salvage Estimates
Chapter 16	Results of Operations
Chapter 17	Cost Allocation and Rate Design
Chapter 17A	Backbone Load Factor
Chapter 18	Cost Recovery And Post Test-Year Ratemaking Proposals
Chapter 19	Core Gas Supply

A more detailed listing of the subjects addressed in each part of the Prepared Testimony is set forth in the Table of Contents to the Prepared Testimony.

# VII. COMPLIANCE WITH THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE

This section of the Application complies with the relevant statutory and procedural requirements for applications established by the Commission's rules.

### A. Statutory Authority

PG&E files this Application pursuant to Sections 451, 454, 701, 702, 728, 729, and 795 of the Public Utilities Code, the Commission's Rules of Practice and Procedure, and D. 11-04-031.

### B. Categorization – Rule 2.1.(c)

PG&E proposes that this Application be categorized as a "ratesetting" proceeding.

### C. Need for Hearing – Rule 2.1(c)

PG&E anticipates the need for hearings, and proposes a schedule in Section E, below.

### D. Issues to be Considered - Rule 2.1(c)

The principal issues to be decided in this proceeding are whether:

- 1. The proposed revenue requirements for natural gas transmission and storage services for 2015 are just and reasonable.
- 2. PG&E's proposed post test year attrition adjustments for 2016 through 2017 are just and reasonable, and the Commission should authorize PG&E to implement the annual adjustments each year.
- 3. The proposed rates for gas transmission and storage services for 2015, 2016, and 2017 are just and reasonable.
  - 4. PG&E's cost allocation and rate design proposals are just and reasonable.
- 5. PG&E's capital expenditures for capital assets with in-service dates between January 1, 2011 and December 31, 2014 should be rolled into PG&E's rate base as of January 1, 2015.
- 6. Full balancing account treatment for all GT&S revenues (excluding revenues associated with the Gill Ranch storage facility) should be authorized.
- 7. The proposed two-way balancing account for Transmission Integrity Management costs should be adopted.
- 8. PG&E's proposal to adjust for the difference between the costs filed in this Application and the costs ultimately adopted in certain separate proceedings should be adopted.
  - 9. Redwood and Baja path rates should be equalized for Core and Noncore.
- 10. PG&E's proposal for a fifth nomination cycle at 9:00 PM Pacific Time for onsystem storage and Citygate transactions is reasonable and should be adopted.

- 11. PG&E's proposal for adjustments and ongoing improvements to the Core Load Forecasting Model is reasonable and should be adopted.
- 12. PG&E's proposed changes to its Gas Transaction System are just and reasonable and should be adopted.
- 13. PG&E's proposals to reallocate storage assets for load balancing and to modify core storage injection and withdrawal rights are just and reasonable and should be adopted.
- 14. PG&E's proposal to replace the Gas Transmission Control Center's ("GTCC") Supervisory Control and Data Acquisition ("SCADA") system and to upgrade other information technology related to the GTCC is reasonable and should be adopted.
- 15. PG&E's throughput and demand forecasts described in Chapter 14 are reasonable and should be adopted.
- 16. Core Gas Supply's proposal to alter its capacity elections is reasonable and should be adopted.
- 17. Core Gas Supply's proposed adjustments to the 1-Day-in-10-Year Core Capacity Planning Standard are reasonable and should be adopted.
  - 18. Core Gas Supply's proposed changes to the CPIM should be adopted.
- 19. Core Gas Supply's proposal to revise the methodology for allocating pipeline capacity between core providers (i.e., PG&E's Core Gas Supply Department and CTAs) is reasonable and should be adopted.

	20.	PG&E's proposal for reporting to the Commission should be adopted.
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### E. Proposed Schedule – Rule 2.1(c)

PG&E proposes the following procedural schedule:

PG&E's Application	December 19, 2013
Notice of Filing in Daily Calendar	December 23, 2013
Informal Workshop	January 16, 2014
Protests to Application	January 31, $2014^{23/}$
Reply to Protests	February 10, 2014
Prehearing Conference	February 18, 2014
Discovery Begins	February 18, 2014
Scoping Memo Issued	March 3, 2014
ORA and Intervenors' Opening Testimony	April 18, 2014
Concurrent Rebuttal Testimony	May 16, 2014
Discovery Ends	May 19, 2014
Evidentiary Hearing Begins	May 27, 2014
Evidentiary Hearing Ends	June 6, 2014
Opening Brief	June 23, 2014
Reply Brief	July 9, 2014
Proposed Decision	October 17, 2014
Comments on Proposed Decision	November 17, 2014
Reply Comments on Proposed Decision	November 24, 2014
Final Decision	December 19, 2014

PG&E is committed to doing what it can to expedite this proceeding. To that end, PG&E has included in the above schedule an informal workshop that will be open to all parties, prior to the date that parties' protests are due. At this workshop, PG&E will provide parties with a roadmap of the filing, summarize the contents of testimony and workpapers, and answer questions. In addition, PG&E plans to discuss the proposed schedule with the other parties at the informal workshop, in advance of the pre-hearing conference. 24/

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<sup>&</sup>lt;sup>23/</sup> Concurrently with this Application, PG&E will file a motion requesting an extension of the response period under Rule of Practice and Procedure 2.6(a), to accommodate holiday schedules.

<sup>24/</sup> PG&E also plans to discuss at the January 16, 20 14 workshop PG&E's plan to file a request for a Commission order making GT&S 2015 revenue requirements effective January 1, 2015, in the event that a Commission decision is delayed past December 31, 2014. Although PG&E's proposed schedule will result in a final Commission decision by the end of 2014, PG&E intends to be proactive in addressing the uncertainty surrounding whether the Commission will issue a final decision by the end of 2014.

### F. Legal Name and Principal Place of Business – Rule 2.1(a)

The legal name of the Applicant is Pacific Gas and Electric Company. PG&E's principal place of business is San Francisco, California. Its post office address is Post Office Box 7442, San Francisco, California 94120.

# G. Correspondence and Communication Regarding This Application – Rule 2.1.(b)

All correspondence and communications regarding this Application should be addressed to Kerry C. Klein, Lise H. Jordan and Eileen Cotroneo at the addresses listed below:

Lise H. Jordan Law Department Pacific Gas and Electric Company Post Office Box 7442 San Francisco, California 94120

Fax: (415) 973-5520 E-mail: <u>LHJ2@pge.com</u>

Telephone: (415) 973-6965

Kerry C. Klein Law Department Pacific Gas and Electric Company Post Office Box 7442 San Francisco, California 94120 Telephone: (415) 973-3251

Fax: (415) 973-5520 E-mail: KCK5@pge.com

Eileen Cotroneo Regulatory Manager Pacific Gas and Electric Company 77 Beale Street, B9A San Francisco, California 94105 Telephone: (415) 973-2751

Fax: (415) 973-9176 E-mail: <u>EFM2@pge.com</u> Overnight hardcopy delivery:

Lise H. Jordan Law Department

Pacific Gas and Electric Company

77 Beale Street, B30A

San Francisco, California 94105

Kerry C. Klein Law Department Pacific Gas and Electric Company 77 Beale Street, B30A San Francisco, California 94105

#### H. Articles of Incorporation – Rule 2.2

PG&E is, and since October 10, 1905, has been, an operating public utility corporation organized under California law. It is engaged principally in the business of furnishing electric

and gas services in California. A certified copy of PG&E's Restated Articles of Incorporation, effective April 12, 2004, is on record before the Commission in connection with PG&E's Application 04-05-005, filed with the Commission on May 3, 2004. These articles are incorporated herein by reference pursuant to Commission Rule of Practice and Procedure 2.2.

#### I. Balance Sheet and Income Statement – Rule 3.2(a)(1)

PG&E's most recent balance sheet and income statement are attached as Exhibit A of this Application.

### J. Statement of Presently Effective Rates – Rule 3.2(a)(2)

The presently effective gas rates PG&E proposes to modify are set forth in Exhibit B of this Application.

# K. Statement of Proposed Changes and Results of Operations at Proposed Rates Rule 3.2(a)(3)

The proposed changes and the Results of Operations at Proposed Rates are set forth in Exhibits C and D of this Application.

### L. General Description of PG&E's Gas Department Plant - Rule 3.2(a)(4)

A general description of PG&E's Gas Department properties, their original cost, and the depreciation reserve applicable to these properties was filed with the Commission on November 15, 2012, in A.12-11-009, and is incorporated herein by reference.

#### M. Summary of Earnings - Rules 3.2(a)(5) and 3.2(a)(6)

PG&E's 2012 Summary of Earnings for PG&E's Gas Department, PG&E's Electric Department and all operating departments was filed with the Commission on September 30, 2013, in A.13-09-015, and is incorporated herein by reference.

# N. Statement of Election of Method of Computing Depreciation Deduction for Federal Income Tax - Rule 3.2(a)(7)

A statement of the method of computing the depreciation deduction for federal income tax purposes was filed with the Commission on November 15, 2012, in A.12-11-009, and is incorporated herein by reference.

### O. Most Recent Proxy Statement - Rule 3.2(a)(8)

PG&E's most recent proxy statement dated March 25, 2013 was filed with the Commission in A.13-04-012 on April 18, 2013. This proxy statement is incorporated herein by reference.

#### P. Type of Rate Change Requested - Rule 3.2(a)(10)

The rate changes proposed in this Application reflect changes in PG&E's base revenues to reflect the costs PG&E incurs to own, operate and maintain its natural gas transmission and storage facilities and to enable PG&E to provide adequate gas transmission and storage services to its customers.

#### Q. Notice and Service of Application - Rule 3.2(b)-(d)

Within twenty (20) days from the date of filing, PG&E will publish in newspapers of general circulation in each county in its service territory a notice of filing this Application, and will mail a notice describing this Application to the Attorney General of California, the Department of General Services, and the city and county governments within PG&E's service territory. A list of the cities and counties to which the Notice will be sent is attached to this Application as Exhibit E. A similar notice will be included in the regular bills mailed to PG&E's customers within forty-five (45) days of the filing date of this Application.

Because this is a new Application, a service list has not yet been established. However, PG&E will use the service lists from PG&E's Gas Accord V (A.09-09-013), and from the Gas Safety Order Instituting Rulemaking (R.11-02-019) as the initial service list for this case. A copy of these service lists are attached hereto as Exhibits F and G, respectively. PG&E will serve an electronic transmittal that provides a link to the website location of this Application and exhibits.

In addition, a Notice of Availability of the Application and exhibits, testimony and workpapers will be served in accordance with Rule 1.9(d) of the Commission's Rules of Practice and Procedure.

#### R. Exhibit List and Statement of Readiness

PG&E is ready to proceed with this case based on the testimony of witnesses regarding the facts and data contained in the accompanying exhibits in support of the revenue request set forth in this Application. A list of the exhibits to this Application precedes the exhibits, and a detailed description of the prepared Testimony accompanying this Application is contained in the Table of Contents to the separate volume of prepared Testimony supporting this Application.

### VIII. REQUEST FOR COMMISSION ORDERS

PG&E respectfully requests that the Commission find that:

- 1. The proposed revenue requirements for natural gas transmission and storage services for 2015 are just and reasonable.
- 2. PG&E's proposed post test year attrition adjustments for 2016 through 2017 are just and reasonable, and the Commission should authorize PG&E to implement the annual adjustments each year.
- 3. The proposed rates for gas transmission and storage services for 2015, 2016, and 2017 are just and reasonable.
- 4. PG&E's cost allocation and rate design proposals are just and reasonable.
- 5. PG&E's capital expenditures for capital assets with in-service dates between January 1, 2011 and December 31, 2014 should be rolled into PG&E's rate base as of January 1, 2015.
- 6. Full balancing account treatment for all GT&S revenues (excluding revenues associated with the Gill Ranch storage facility) should be authorized.
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- 9. Redwood and Baja path rates should be equalized for Core and Noncore.
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- 18. Core Gas Supply's proposed changes to the CPIM should be adopted.
- 19. Core Gas Supply's proposal to revise the methodology for allocating pipeline capacity between core providers (i.e., PG&E's Core Gas Supply Department and CTAs) is reasonable and should be adopted.
- 20. PG&E's proposal for reporting to the Commission should be adopted.

PG&E further requests that the Commission grant such further relief as the Commission may deem proper.

Respectfully Submitted,

MICHELLE L. WILSON LISE H. JORDAN KERRY C. KLEIN

By: /s/ Lise H. Jordan
LISE H. JORDAN

Pacific Gas and Electric Company 77 Beale Street, B30A San Francisco, CA 94105

Telephone: (415) 973-6965
Facsimile: (415) 973-5520
E-Mail: <u>LHJ2@pge.com</u>
KCK5@pge.com

Attorneys for PACIFIC GAS AND ELECTRIC COMPANY

Dated: December 19, 2013

### **VERIFICATION**

I, the undersigned, state:

I am an officer of PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, and am authorized to make this verification for and on behalf of said corporation, and I make this verification for that reason. I have read the foregoing pleading and I am informed and believe the matters therein are true and on that ground I allege that the matters stated therein are true.

I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct.

Executed at San Francisco, California, on December 17, 2013.

/s/ Nickolas Stavropoulos
NICKOLAS STAVROPOULOS
EXECUTIVE VICE PRESIDENT

PACIFIC GAS AND ELECTRIC COMPANY

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EXHIBIT NO.	TITLE
Α	Balance Sheet and Income Statement
В	Statement of Presently Effective Rates
C	Statement of Proposed Changes
D	Results of Operations at Proposed Rates
E	Service to Cities and Counties
F	Service List to Application 09-09-013
G	Service List to Rulemaking 11-02-019

# **EXHIBIT A**

Balance Sheet and Income Statement

# PACIFIC GAS AND ELECTRIC COMPANY CONDENSED CONSOLIDATED STATEMENTS OF INCOME

	(Unaudited)								
	Three Months Ended					Nine Months Ended			
	September 30,			September 30,					
(in millions)		2013	2012		2013		2012		
Operating Revenues									
Electric	\$	3,517	\$	3,321	\$	9,372	\$	9,022	
Natural gas		657		653		2,248		2,184	
Total operating revenues		4,174		3,974		11,620		11,206	
Operating Expenses									
Cost of electricity		1,645		1,283		3,817		3,104	
Cost of natural gas		131		118		656		593	
Operating and maintenance		1,583		1,343		4,175		4,134	
Depreciation, amortization, and decommissioning		523		617		1,542		1,807	
Total operating expenses		3,882		3,361		10,190		9,638	
Operating Income		292		613		1,430		1,568	
Interest income		2		2		6		5	
Interest expense		(172)		(172)		(513)		(511)	
Other income, net		20		19		- 66		64	
Income Before Income Taxes		142		462		989		1,126	
Income tax (benefit) provision		(20)		122		261		328	
Net Income		162		340		728		798	
Preferred stock dividend requirement		3		3		10		10	
Income Available for Common Stock	\$	159	\$	337	\$	718	\$	788	

See accompanying Notes to the Condensed Consolidated Financial Statements.

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# PACIFIC GAS AND ELECTRIC COMPANY CONDENSED CONSOLIDATED BALANCE SHEETS

		(Unaudited)				
		Balance At				
	Septem		December 31,			
(in millions)	20	13	2012			
ASSETS						
Current Assets	<u>.</u>					
Cash and cash equivalents	\$	60	\$ 194			
Restricted cash		301	330			
Accounts receivable:						
Customers (net of allowance for doubtful accounts of \$81 and	d \$87					
at respective dates)		1,099	937			
Accrued unbilled revenue		809	761			
Regulatory balancing accounts		1,004	936			
Other		289	366			
Regulatory assets		483	564			
Inventories:		104	105			
Gas stored underground and fuel oil		184	135			
Materials and supplies		316	309			
Income taxes receivable		377	186			
Other		344	160			
Total current assets		5,266	4,878			
Property, Plant, and Equipment Electric		41,939	20.701			
Gas		13,381	39,701 12,571			
Construction work in progress		1,996	12,371			
Total property, plant, and equipment		57,316	54,166			
Accumulated depreciation		(17,559)	(16,643)			
Net property, plant, and equipment		39,757	37,523			
Other Noncurrent Assets		39,131	31,323			
Regulatory assets		6,827	6,809			
Nuclear decommissioning trusts		2,272	2,161			
Income taxes receivable		158	2,101 171			
Other		411	381			
Total other noncurrent assets		9,668	9,522			
TOTAL ASSETS	<u> </u>	54,691	\$ 51,923			
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See accompanying Notes to the Condensed Consolidated Financial Statements.

# PACIFIC GAS AND ELECTRIC COMPANY CONDENSED CONSOLIDATED BALANCE SHEETS

	(Unaudited)				
	<b>Balance At</b>				
	Sep	tember 30,	December 31,		
(in millions, except share amounts)	0 T 407 T 10	2013	2012		
LIABILITIES AND SHAREHOLDERS' EQUITY					
Current Liabilities			······································		
Short-term borrowings	\$	693	\$ 372		
Long-term debt, classified as current		938	400		
Accounts payable:					
Trade creditors		1,303	1,241		
Disputed claims and customer refunds		156	157		
Regulatory balancing accounts		1,002	634		
Other		404	419		
Interest payable		841	865		
Income taxes payable		49	12		
Other		1,443	1,794		
Total current liabilities		6,829	5,894		
Noncurrent Liabilities					
Long-term debt		11,918	12,167		
Regulatory liabilities		5,343	5,088		
Pension and other postretirement benefits		3,628	3,497		
Asset retirement obligations		2,946	2,919		
Deferred income taxes		7,484	6,939		
Other		2,055	1,959		
Total noncurrent liabilities		33,374	32,569		
Commitments and Contingencies (Note 10)					
Shareholders' Equity					
Preferred stock		258	258		
Common stock, \$5 par value, authorized 800,000,000 shares, 264,374,809					
shares outstanding at respective dates		1,322	1,322		
Additional paid-in capital		5,516	4,682		
Reinvested earnings		7,472	7,291		
Accumulated other comprehensive loss		(80)	(93)		
Total shareholders' equity		14,488	13,460		
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$	54,691	\$ 51,923		

See accompanying Notes to the Condensed Consolidated Financial Statements.

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## **EXHIBIT B**

Statement of Presently Effective Rates



# Gas RateFinder

December 2013 Volume 42-G, No.12

The *Gas RateFinder* is produced by the Pacific Gas and Electric Company Analysis and Rates Department as a quick reference to most PG&E gas rates, for both PG&E employees and customers. It does <u>not</u> replace tariff sheets.

This *Gas RateFinder* contains core and noncore gas price changes for the month of **December 2013.** 

To view the current Gas RateFinder and previous editions, please visit PG&E's Internet site at: http://www.pge.com/tariffs (Select #17)

Questions about PG&E's rates or tariffs can be E-mailed to: <u>Tmail@pge.com</u>, or by phone by calling 1-800-743-5000.

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Off-System ScheduleG-NAAOFF27
[*Rates Change Monthly] Pacific Gas and Electric Company
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December 2013

Gas RateFinder Core Gas Rates

## I - Core Gas Rates

## Residential Gas Rates

The residential gas rates below are effective December 1, 2013, through December 31, 2013.

	SCHED G-1, GM,		SCHED GL-1, GML,	
	BASELINE	Excess	BASELINE	Excess
Procurement Charge (per therm)	\$0.47946	\$0.47946	\$0.47946	\$0.47946
Transportation Charge (per therm)	\$0.50523	\$0.80838	\$0.50523	\$0.80838
CSI - Solar Thermal Exemption (per therm)	and Ann	and the	-\$0.00157	-\$0.00157
Care Discount (per therm)	n/a	n/a	-\$0.19662	-\$0.25725
Total Residential Schedule Charge <sup>1/</sup>	\$0.98469	\$1.28784	\$0.78650	\$1.02902
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup> (per therm)	\$0.06551	\$0.06551	\$0.04370	\$0.04370
Minimum Transportation Charge (G-1 Only) ⅔ (per day)	\$0.09863			
Discount (per day)				
GS & GSL only (per dwelling unit)	\$0.20900		\$0.20900	
GT & GTL only (per installed space)	\$0.48200		\$0.48200	

<sup>&</sup>lt;sup>1</sup>/Schedule G-PPPS needs to be added to the Total Charge for bill calculation. See Schedule G-PPPS.

Baseline Territories and Quantities (changed April 1, 2012)

	W (Novembe	31)			MMER October 31	ń			
TERRITORY		INDIVIDUALLY MASTER METERED (GM & GML only) TERRITORY		TERRITORY	INDIVIDU METER		MASTER METERED (GM & GML only)		
	Monthly	Daily	Monthly	Daily		Monthly	Daily	Monthly	Daily
P	66	2.18	32	1.06	Р	14	0.46	10	0.33
Q	61	2.02	24	0.79	Q	20	0.65	18	0.59
R	55	1.82	38	1.26	R	13	0.43	11	0.36
S	58	1.92	20	0.66	S	14	0.46	10	0.33
Т	54	1.79	34	1.12	T	20	0.65	18	0.59
V	54	1.79	37	1.22	V	21	0.69	17	0.56
W	51	1.69	27	0.89	W	14	0.46	9	0.29
X	61	2.02	24	0.79	X	18	0.59	11	0.36
Y	80	2.64	32	1.06	Y	25	0.82	15	0.49

To calculate bills use daily quantity (monthly provided for information purposes only).

<sup>&</sup>lt;sup>2</sup>The Transportation Charge will be no less than the Minimum Transportation Charge. The Minimum Transportation Charge does not apply to submetered tenants of master-metered customers served under gas Rate Schedules GS and GT.

Gas RateFinder Core Gas Rates

## Residential Natural Gas Vehicle Rates

The residential natural gas vehicle rates below are effective December 1, 2013, through December 31, 2013.

	SCHEDULE G1-NGV	SCHEDULE GL1-NGV
Customer Charge (per day)	\$0.41425	\$0.33140
Procurement Charge (per therm)	\$0.45751	\$0.45751
Transportation Charge (per therm)	\$0.22639	\$0.22639
CSI - Solar Thermal Exemption (per therm)	WATAN	-\$0.00157
Care Discount	n/a	-\$0.13647
Total G1-NGV or GL1-NGV Schedule Charge <sup>1/</sup>	\$0.68390	\$0.54586
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup> (per therm)	\$0.06551	\$0.04370

<sup>&</sup>lt;sup>1</sup>/Schedule G-PPPS needs to be added to the Total Charge for bill calculation. See Schedule G-PPPS.

This rate schedule applies to natural gas service to Core End-Use Customers on PG&E's Transmission and/or Distribution Systems. Service on this schedule is an option to those customers for whom Schedule G-1 or GL-1 applies\*\* and is for residential use where a Natural Gas Vehicle (NGV) has been leased or purchased and a home refueling appliance (HRA) has been installed for the sole purpose of compressing natural gas for use as a motor-vehicle fuel for the personal vehicle(s) owned or leased by the customer served under this rate schedule. Compression of natural gas to the pressure required for its use as motor-vehicle fuel will be performed by the Customer's equipment at the Customer's designated premises only.

Schedule G1-NGV and GL1-NGV applies everywhere within PG&E's natural gas Service Territory. Customers are responsible for federal and state taxes applicable to fuels for vehicular use.

#### Certification

In order to receive service under this rate schedule, customers must provide a Natural Gas Home Refueling Appliance Certification (Form No. 79-1047) to PG&E.

## Surcharges

Customers served under this schedule in conjunction with Schedule G-CT, or in conjunction with noncore service, are subject to a franchise fee surcharge under Schedule G-SUR for gas volumes purchased from parties other than PG&E and transported by PG&E. Customers served under this schedule are subject to a gas Public Purpose Program (PPP) Surcharge under Schedule G-PPPS.

## Alternate Procurement Service

Customers may procure gas supply from a party other than PG&E by taking service on this schedule in conjunction with Schedule G-CT – Core Gas Aggregation Service. Customers who procure their own gas supply will not pay the Procurement Charge component on this rate schedule shown above and will be subject to the applicable rates specified in Schedule G-CT.

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<sup>\*\*</sup>Schedule GL-1 applies to applicants who qualify for California Rates for Energy (CARE) under the eligibility and certification criteria set forth in Rules 19.1, 19.2, or 19.3.

## Core Commercial Gas Rates

Rates below are effective December 1, 2013, through December 31, 2013.

Small Commercial: Schedule G-NR1 (Usage less than 20,800 therms per month)\*

	HIGHEST AVERAGE DAILY USAGE**						
	0-5.0 THERMS	5.1 <b>- 16.0</b> THERMS	16.1 - 41.0 THERMS	41.1 - 123.0 THERMS	123.1 & UP THERMS		
Customer Charge (per day)	\$0.27048	\$0.52106	\$0.95482	\$1.66489	\$2.14936		
		PER THERM					
		Sum	MER	WIN	JTER		
		First 4,000 Therms	Excess Therms	FIRST 4,000 THERMS	Excess Therms		
Procurement Charge (per therm)		\$0.47263	\$0.47263	\$0.47263	\$0.47263		
Transportation Charge (per therm)		\$0.31629	\$0.14837	\$0.38898	\$0.18247		
Total G-NR1 Schedule Charge <sup>1/</sup>		\$0,78892	\$0.62100	\$0.86161	\$0.65510		
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup> (per therm)		\$0.03878	\$0.03878	\$0.03878	\$0.03878		

<sup>\*</sup>Excluding months during which usage is less than 200 therms.

Large Commercial: Schedule G-NR2 (Usage greater than 20,800 therms per month)\*

	PER DAY		PERT	HERM	
		SUM	MER	$W_{ m IN}$	ITER
		First 4,000 Therms	Excess Therms	First 4,000 Therms	Excess Therms
Customer Charge	\$4.95518				
Procurement Charge		\$0.44377	\$0.44377	\$0.44377	\$0.44377
Transportation Charge		\$0.31629	\$0.14837	\$0.38898	\$0.18247
Total G-NR2 Schedule Charge <sup>1/</sup>		\$0.76006	\$0.59214	\$0.83275	\$0.62624
Schedule G-PPPS (Public Purpose Program					·
Surcharge) <sup>1/</sup>		\$0.07137	\$0.07137	\$0.07137	\$0.07137

<sup>\*</sup>Excluding months during which usage is less than 200 therms.

## G-NR1 and G-NR2 Seasons:

Summer: April 1 through Oct. 31 Winter: November 1 through March 31

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<sup>\*\*</sup>Based on customer's highest Average Daily Usage (ADU) determined from among the billing periods occurring within the last twelve months, including current billing period. PG&E calculates the ADU for each billing period by dividing the total usage by the number of days in the billing period.

<sup>&</sup>lt;sup>1</sup>/Schedule G-PPPS needs to be added to the Total Charge for bill calculation. Prior to April 1, 2005, the transportation rate included the PPP surcharge mandated by state. Effective April 1, 2005, gas PPP surcharges are removed from gas transportation rates. See Schedule G-PPPS for details and CARE rate.

## Core Gas Aggregation Rates

## Core Gas Aggregation Service: Schedule G-CT

Schedule G-CT applies to transportation of natural gas for Core End-Use Customers who aggregate their gas volumes and who obtain natural gas supply service from a source other than PG&E. The provisions of Schedule G-CT apply to Core End-Use Customers and to the party who supplies them with natural gas and provides or obtains services necessary to deliver such gas to PG&E's Distribution System. Rule 23 (Tariff Book) also sets forth terms and conditions applicable to Core Gas Aggregation Service.

A group of Core End-Use Customers who aggregate their gas volumes comprise a Core Transport Group (Group). The minimum aggregate gas volume for a Group is 12,000 decatherms per year. The Customer must designate a Core Transport Agent (CTA), who is responsible for providing gas aggregation services to Customers in the Group as described in Rule 23. Aggregation of multiple loads at a single facility or aggregation of loads at multiple facilities shall not change the otherwise-applicable rate schedule for a specific facility. Customers electing service under this schedule must request such service for one hundred percent of the core load served by the meter. Schedule G-CT must be taken in conjunction with a core rate schedule.

Core volumes are eligible for service under this schedule, whether or not noncore volumes are also delivered to the same premises. However, core volumes cannot be aggregated with noncore volumes in order to meet the minimum therm requirement for noncore service. Service to core volumes associated with noncore volumes under this schedule applies to all core volumes on the noncore premises.

CTAs, on behalf of a Group, may receive service on PG&E's Backbone Transmission System by utilizing Schedules G-AFT, G-SFT, G-AA, G-NFT, or G-NAA.

#### <u>Kates</u>

Customers taking service under Schedule G-CT will receive and pay for service under their otherwise-applicable core rate schedule in addition to the rate shown below, except that Customers who procure their own gas supply do not pay the Procurement Charge specified on their otherwise-applicable core rate schedule.

#### **Additional Charges**

Pursuant to Schedule G-SUR, Customers will be subject to a franchise fee surcharge for gas volumes purchased from parties other than PG&E and transported by PG&E. Customers are also responsible for any applicable costs, taxes and/or fees incurred by PG&E in receiving gas to be delivered to such Customers.

See Schedule G-CT for further details.

## Natural Gas Vehicle Rates

The Schedule G-NGV1 and G-NGV2 rates shown below are effective December 1, 2013, through December 31, 2013.

## Natural Gas Service For Compression On Customer's Premises: Schedule G-NGV1 (Rates change monthly)

Schedule G-NGV1 applies to the sale of uncompressed natural gas for the sole purpose of compressing it for use as a motor-vehicle fuel. Compression of natural gas to the pressure required for its use as motor-vehicle fuel will be performed by the Customer's equipment at the Customer's designated premises only.

	PER DAY	Per Therm
Customer Charge	\$0.44121	
Procurement Charge		\$0.43412
Transportation Charge		\$0.14207
Total G-NGV1 Schedule Charge		\$0.57619
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup>		\$0.02408

Note: The gas procurement charge and total rates generally change on the 1st day of each month. (Transportation rates do <u>not</u> change monthly.) See Schedule G-NGV1 for further details.

# Compressed Natural Gas Service on PG&E's Premises: Schedule G-NGV2 (Rates change monthly)

Schedule G-NGV2 applies to the sale of compressed natural gas (CNG) at PG&E-owned natural gas fueling stations to customers who use CNG as a motor fuel.

	Per Month	Per Therm
Procurement Charge		\$0.43412
Transportation Charge		\$1.39658
Total G-NGV2 Schedule Charge		\$1.83070
Per Gasoline Gallon Equivalent		\$2.33597
Schedule G-PPPS (Public Purpose Program Surcharge) <sup>1/</sup>		\$0.02408

Note: The gas procurement charge and total rates generally change on the 5th business day of each month. (Transportation rates do not change monthly.) See Schedule G-NGV2 for further details.

<sup>&</sup>lt;sup>1</sup>/Schedule G-PPPS needs to be added to the Total Charge for bill calculation.

# Noncore Natural Gas Service for Compression on Customers' Premises: Schedule G-NGV4

Schedule G-NGV4 applies to the transportation of natural gas to customer-owned natural gas vehicle fueling stations on PG&E's Backbone, Local Transmission and/or Distribution Systems. To qualify for service a Customer must be classified as a Noncore End-Use Customer, as defined in Rule 1. To initially qualify for noncore status, a non-residential customer must have maintained an average monthly use through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. Customers must procure gas supply from a supplier other than PG&E.

#### Rates

The applicable Customer Access Charges and Distribution Level Transportation Rate below is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage.

## Customer Access Charge

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

Average monthly Use (therms)	PER DAY
0 to 5,000 therms	\$1.93578
5,001 to 10,000 therms	\$5.76658
10,001 to 50,000 therms	\$10.73293
50,001 to 200,000 therms	\$14.08570
200,001 to 1,000,000 therms	\$20.43715
1,000,001 therms and above	\$173.35956

## Transportation Charge

A customer will pay one of the following rates for gas delivered in the current billing month.

## Backbone-Level Rate:

Applies to Backbone Level End-Use Customers as defined in Rule 1.

#### Transmission-Level Rate:

Applies to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi).

## Distribution-Level Rate:

Applies to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate.

Backbone (per therm)	\$0.01592				
Transmission (per therm)	\$0.04460				
<b>Distribution</b> (per therm)	1000	The 2	Tible	The state of	The B
Asserte Membrio Res					AW ARM AND
Summer	\$0.18039	\$0.13032	\$0.12009	\$0.11209	\$0.04460
Winter	\$0.22873	\$0.16114	\$0.14733	\$0.13653	\$0.04460

Summer Season: April 1 through October 31

Winter Season: November 1 through March 31

Customers on this schedule are subject to Schedule G-PPPS, a gas Public Purpose Program Surcharge, as shown below. See Schedule G-PPPS for details.

## Public Purpose Program Surcharge (per therm)

	D	ST	RI	BUI	TION/TRANSMISSION
					\$0.02408
-			-	-700	***************************************

### Additional Charges

Customers may pay a franchise fee surcharge for gas volumes transported by PG&E (See Schedule G-SUR for details.) Customers are responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. See Schedule G-NGV4 for details.

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## Gas Public Purpose Program Surcharge

The Schedule G-PPPS Surcharge rates shown below are effective January 1, 2013 through December 31, 2013.

## Public Purpose Program Surcharge: Schedule G-PPPS

Pursuant to Public Utility (PU) Code Sections 89-0900, this schedule applies a gas Public Purpose Program (PPP) surcharge to gas transportation volumes under the rate schedules specified below. The gas PPP surcharge is collected to fund gas energy efficiency and low-income energy efficiency programs, the California Alternate Rates for Energy (CARE) low-income assistant program, and public interest research and development. Under PU Code Section 896, certain customers are exempt from the gas PPP surcharge as described in the Exempt Customer section, below.

#### Rates

The following surcharges apply to natural gas service for eligible Core and Noncore End-Use Customers.

CUSTOMER CLASS (RATE SCHEDULE):	Per therm (Non-CARE)	Per therm (CARE)
Residential: (G-1, G1-NGV, GM, GS, GT, GL-1, GL1-NGV, GML, GSL, and GTL)	\$0.06551	\$0.04370
Small Commercial: (G-NR1)	\$0.03878	\$0.01697
Large Commercial: (G-NR2)	\$0.07137	\$0.04956
Natural Gas Vehicle: (G-NGV1/G-NGV2/G-NGV4)	\$0.02408	n/a
Industrial: (G-NT - Distribution)	\$0.03568	n/a
Industrial: (G-NT – Backbone/Transmission)	\$0.02990	n/a
Liquid Natural Gas (G-LNG)	\$0.02408	n/a

## **Exempt Customers**

In accordance with PU Code Section 896, certain customers are exempt from Schedule G-PPPS. These include:

- a. All gas consumed by customer's served under Schedules G-EG and G-WSL;
- b. All gas consumed by Enhanced Oil Recovery (EOR) facilities;
- c. All gas consumed by customers in which the State of California is prohibited from taxing under the United States Constitution or the California Constitution, consistent with California Energy Resources Surcharge Regulations 2315 and 2316, as described in Publication No. 11 issued by the California State Board of Equalization (BOE), which include:

## Public Purpose Program Surcharge (cont'd)

- 1. The United States, its unincorporated agencies and instrumentalities;
- 2. Any incorporated agency of instrumentality of the United States wholly owned by either the United States or by a corporation wholly owned by the United States;
- 3. The American National Red Cross, its chapters and branches;
- 4. Insurance companies, including title insurance companies, subject to taxation under California Constitution, Article XIII, Section 28, or it's successor;
- 5. Enrolled Indians purchasing and consuming natural gas on Indian reservations; and
- 6. Federal Credit unions organized in accordance with the provisions of the Federal Credit Union Act.

## **Exempt Customer Bill Adjustments:**

PG&E will annually review its customer accounts and make appropriate bill adjustments to return any surcharge amounts received from exempt customers, plus applicable interest, within 30 days after identification of such exempt customers, unless previously refunded from the State Treasury. PG&E will inform BOE of any refunds issued to customers.

See Schedule G-PPPS for further details.

## II - Noncore Gas Rates

## Gas Franchise Fee Surcharge

The Schedule G-SUR Franchise Fee Surcharge rate shown below is effective December 1, 2013, through December 31, 2013.

# Customer-Procured Gas Franchise Fee Surcharge: Schedule G-SUR (Rate changes monthly)

Pursuant to California State Senate Bill No. 278 (1993), Schedule G-SUR applies to all gas volumes procured by Customers from third-party entities and transported by PG&E with the following exceptions:

- a) the State of California or a political subdivision thereof;
- b) one gas utility transporting gas for end-use in its Commission-designated service area through another utility's service area;
- c) a utility transporting its own gas through its own gas transmission and distribution system for purposes of generating electricity or for use in its own operations;
- d) cogeneration Customers, for that quantity of natural gas billed under Schedule G-EG.

## Surcharge Recovery

The surcharge will be shown on the Customer's monthly bill based on volumes procured by the Customer from a third-party gas supplier and transported by PG&E (metered usage).

#### Rates

The G-SUR surcharge changes on a monthly basis and is comprised of the following components:

а	. the monthly core Weighted Average Cost of Gas (WACOG), exclusive of	Per Therm \$0.35062
	Storage Costs, Franchise Fees and Uncollectibles, which is multiplied by	
ŀ	. the Franchise Fee factor* adopted in PG&E's most recent General Rate Case,	0.009886
	which is	
	The Schedule G-SUR Franchise Fee Surcharge is effective December 1, 2013,	\$0.00347
t	hrough December 31, 2013.	

<sup>\*</sup>Does not include Uncollectibles factor of 0.003145.

See Schedule G-SUR for further details.

# **III - Gas Transportation Rates**

# Gas Transportation Service to Noncore End-Use Customers: Schedule G-NT

Schedule G-NT applies to the transportation of natural gas to Noncore End-Use Customers on PG&E's Backbone, Local Transmission and/or Distribution Systems. To qualify, a Customer must be classified as a Noncore End-Use Customer, as defined in Rule 1. To initially qualify for noncore status, a non-residential customer must have maintained an average monthly use through a single meter, in excess of 20,800 therms during the previous twelve (12) months, excluding those months during which usage was 200 therms or less. Customers must procure gas supply from a supplier other than PG&E.

#### Rates

The applicable Customer Access Charges and Distribution Level Transportation Rate below is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage.

## Customer Access Charge

The applicable Per-Day Customer Access Charge is multiplied by the number of days in the billing period.

Average monthly Use (therms)	Per DAY
0 to 5,000 therms	\$1.93578
5,001 to 10,000 therms	\$5.76658
10,001 to 50,000 therms	\$10.73293
50,001 to 200,000 therms	\$14.08570
200,001 to 1,000,000 therms	\$20.43715
1,000,001 therms and above	\$173.35956

## **Transportation Charge**

A customer will pay one of the following rates for gas delivered in the current billing month.

## Transmission-Level Rate:

Apply to Customers served directly from PG&E gas facilities that have a maximum operating pressure greater than sixty pounds per square inch (60 psi).

#### Distribution-Level Rate:

Apply to Customers served from PG&E gas facilities that have a maximum operating pressure of sixty pounds per square inch (60 psi) or less. The Tier 5 rate is equal to the Transmission-Level Rate.

Backbone (per therm)	\$0.01592				
<b>Transmission</b> (per therm)	\$0.05087				
<b>Distribution</b> (per therm)					
Summer	\$0.18039	\$0.13032	\$0.12009	\$0.11209	\$0.05087
Winter	\$0.22873	\$0.16114	\$0.14733	\$0.13653	\$0.05087

Summer Season: April 1 through October 31

Winter Season: November 1 through March 31

Customers on this schedule are subject to Schedule G-PPPS, a gas Public Purpose Program Surcharge, as shown below. See Schedule G-PPPS for details.

Public Purpose Program Surcharge (per therm)

BACKBONF/TRANSMISSION	Distribution
\$0.02990	\$0.03568

### Additional Charges

Customers may pay a franchise fee surcharge for gas volumes transported by PG&E (See Schedule G-SUR for details.) Customers are responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. See Schedule G-NT for further details.

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## Gas Transportation Service to Electric Generation: Schedule G-EG

Schedule G-EG applies to the transportation of natural gas used in: (a) electric generation plants served directly from PG&E gas facilities that have a maximum operation pressure greater than sixty pounds per square inch (60 psi); (b) all Cogeneration facilities that meet the efficiency requirements specified in the California Public Utilities Code Section 216.6; and (c) solar electric generation plants, defined herein.

This schedule does not apply to gas transported to non-electric generation loads. Customers on Schedule G-EG with generating capacity 500 kilowatts or larger, or with gas usage in excess of 250,000 therms per year must procure gas supply from a third-party gas supplier, not from a Core Procurement Group.

Certain noncore customers served under this rate schedule may be restricted from converting to a core rate schedule. See Rule 12 (in Tariff Book) for details on core and noncore reclassification.

#### Rates

The following charges apply to this schedule. They do not include charges for service on PG&E's Backbone Transmission System.

## **Customer Access Charge**

The applicable Per-Day Customer Access Charges is based on the Customer's Average Monthly Usage, as defined in Gas Rule 1 (see Tariff Book, Gas Rule 1). Usage through multiple noncore gas meters on a single premise will be combined to determine Average Monthly Usage. Customers taking service under this schedule who also receive service under other noncore rate schedules at the same premises will be charged a single Customer Access Charge under this schedule.

AVERAGE MONTHLY USE (THERMS)	Per DAY
0 to 5,000 therms	\$1.93578
5,001 to 10,000 therms	\$5.76658
10,001 to 50,000 therms	\$10.73293
50,001 to 200,000 therms	\$14.08570
200,001 to 1,000,000 therms	\$20.43715
1,000,001 therms and above	\$173.35956

## Transportation Charge

	BACKBONE	ALL OTHER CUSTOMERS
Transportation Charge (per therm)	\$0.01566	\$0.04434

Customers may be required to pay a franchise fee surcharge for gas volumes transported by PG&E. (See Schedule G-SUR for details).

## **Additional Charges**

Customers are responsible for any other applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of gas supplied from a source other than PG&E from intra- or interstate sources.

See Schedule G-EG for further details.

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# Gas Transportation to Wholesale/Resale Customers and Gas Balancing Service

# Gas Transportation Service to Wholesale/Resale Customers: Schedule G-WSL

Schedule G-WSL applies to the transportation of natural gas for resale. Schedule G-WSL is available to the Customers listed below, and any new wholesale Customer. Customers must procure gas supply from a supplier other than PG&E.

#### Rates

Customers pay a Customer Access Charge and a Transportation Charge.

	Palo Alto	Coalinga		OAST GAS- ATHER	Island Energy	Alpine Natural Gas	West Coast Gas- Castle
Customer Access Charge (per day)	\$151.77205	\$45.51945	\$24	.16438	\$30.84132	\$10.29238	\$26.44208
	Trans.	Trans.	Trans.	Dist.	Trans.	Trans.	Dist.
Transportation Charge (per therm)	\$0.03844	\$0.03844	\$0.03844	\$0.17242	\$0.03844	\$0.03844	\$0.13962

Existing Wholesale Customers will have a one-time option prior to June 1, 2011, to subscribe, on behalf of their core Customers, for firm capacity on the Redwood to on-system and Baja to on-system paths as specified below. Capacity will be offered only for the core portion of the Customer's load. See Rate Schedule G-WSL for further details.

CUSTOMER	REDWOOD (MDTH)	BAJA – ANNUAL (MDTH)	BAJA – SEASONAL (MDTH)
Alpine	0.098	0.056	0.052
Coalinga	0.552	0.316	0.291
Island Energy	0.064	0.037	0.034
Palo Alto	5.898	3.372	3.110
West Coast Gas (Castle)	0.051	0.029	0.027
West Coast Gas (Mather)	0.171	0.098	0.090

#### Additional Charges

Customers are responsible for any other applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-WSL for further details.

# Gas Balancing Service for Intrastate Transportation Customers: Schedule G-BAL

Under Schedule G-BAL, PG&E will calculate, maintain and carry imbalances; provide incentives for Customers to avoid and minimize imbalances, facilitate elimination of imbalances; and cash out imbalances. Schedule G-BAL applies to PG&E's Core Procurement Department for transactions on behalf of PG&E's core procurement Customers, and to all Customers taking service under Schedules G-CT (or other core rate schedule(s) where procurement service is provided by a third party), to Schedules G-NT, G-EG, G-NGV4, G-WSL, G-AFT, G-SFT, G-NFT, G-AA, G-NAA, G-AFTOFF, G-AAOFF, G-NFTOFF, G-NAAOFF, G-PARK, and G-LEND.

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 $See \ Schedule \ G-BAL \ for \ further \ details.$ 

## Firm Transportation On-System Rates

## Annual Firm Transportation On-System: Schedule G-AFT

Schedule G-AFT applies to firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under G-AFT is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

## Receipt Point(s) available for service on Schedule G-AFT are as follows:

Ратн	Receipt Point(s)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in
_	other backbone transmission paths
Baja to On-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt
	points south of the Antioch Terminal not included in other backbone
	transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point,
	PG&E's storage facilities, or a third-party's storage facilities located in
	PG&E's service territory

#### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

#### Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, as specified in the Customer's Service Agreement.

#### Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

РАТН	PATH RESERVATION RATE (PER DECATHERM PER MON	
	MFV Rates	SFV Rates
Redwood to On-System	\$5.2084	\$7.9034
Redwood to On-System (Core Procurement Groups only)	\$4.4923	\$6.3001
Baja to On-System	\$5.8953	\$8.9457
Baja to On-System ( Core Procurement Groups only)	\$5.2276	\$7.3313
Silverado to On-System (including Core Procurement Groups)	\$3.1425	\$4.4150
Mission to On-System (including Core Procurement Groups)	\$3.1425	\$4.4150

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## Annual Firm Transportation On-System: Schedule G-AFT (cont'd)

## Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Ратн	Usage (Per Dec	
	MFV Rates	SFV Rates
Redwood to On-System	\$0.0965	\$0.0079
Redwood to On-System (Core Procurement Groups only)	\$0.0685	\$0.0091
Baja to On-System	\$0.1090	\$0.0087
Baja to On-System (Core Procurement Groups only)	\$0.0794	\$0.0102
Silverado to On-System (including Core Procurement Groups)	\$0.0495	\$0.0077
Mission to On-System (including Core Procurement Groups)	\$0.0495	\$0.0077
Mission to On-System Storage Withdrawals (Conversion option	\$0.0000	\$0.0000
from Firm On-System Redwood or Baja Path only)		

## **Additional Charges**

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-AFT for further details.

## Firm Transportation Off-System Rates

## Annual Firm Transportation Off-System: Schedule G-AFTOFF

Schedule G-AFTOFF applies to firm gas transportation service on PG&E's Backbone Transmission System to the Off-System Delivery Points. Schedule G-AFTOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

Receipt Point(s) available for service on Schedule G-AFTOFF are as follows:

Ратн	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in
	other backbone transmission paths
Baja to Off-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt
	points south of the Antioch Terminal not included in other backbone
	transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point,
	PG&E's storage facilities or a third-party's storage facilities located in PG&E's
	service territory

#### Firm Off-System Delivery Points

Kern River Station to Southern California Gas Company Fremont Peak to Kern River Gas Transmission

## **Backhaul Off-System Points**

All off-system interconnection points are available as backhaul delivery points under this schedule if the upstream pipeline accepts backhaul nominations. Backhaul service is limited to the quantities of gas being delivered from the upstream pipeline.

#### **Alternative Delivery Points**

If the Customer elects the Modified Fixed Variable (MFV) rate structure under Schedule G-AFTOFF, the Delivery Point under this schedule shall be limited to a Firm Off-System Delivery Point. If the Customer elects the Straight Fixed Variable (SFV) rate structure under G-AFTOFF, the Customer may specify an On-System Delivery Point within the transmission path contracted by Customer as an alternate delivery point.

#### Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will be specified in the Customer's Service Agreement.

## Annual Firm Transportation Off-System: Schedule G-AFTOFF (cont'd)

## Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

PATH RESERVATION RATE (PER DECATHERM PER MONTH)		
	MFV Rates	SFV Rates
Redwood to Off-System	\$5.2084	\$7.9034
Baja to Off-System	\$5.8953	\$8.9457
Silverado to Off-System	\$5.2084	\$7.9034
Mission to Off-System	\$5.2084	\$7.9034

## Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Ратн	Usage Rate (per decatherm)	
	MFV RATES	SFV RATES
Redwood to Off-System	\$0.0965	\$0.0079
Baja to Off-System	\$0.1090	\$0.0087
Silverado to Off-System	\$0.0965	\$0.0079
Mission to Off-System	\$0.0965	\$0.0079

## Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-AFTOFF for further details.

## Seasonal Firm Transportation On-System Rates

## Seasonal Firm Transportation On-System: Schedule G-SFT

Schedule G-SFT applies to the seasonal firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-SFT is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

Receipt Point(s) available for service on Schedule G-SFT are as follows:

Ратн	Receipt Point(s)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in
	other backbone transmission paths
Baja to On-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt
	points south of the Antioch Terminal not included in other backbone
	transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point,
_	PG&E's storage facilities or a third-party's storage facilities located in
	PG&E's service territory

## Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On- System Delivery Point.

#### Rates

The Customer has the option to elect either the Modified Fixed Variable (MFV) or the Straight Fixed Variable (SFV) rate structure, which will be specified in the Customer's Service Agreement.

### Reservation Charge

The reservation charge is the applicable reservation rate multiplied by the Maximum Daily Quantity (MDQ) for the contracted path as specified in the Customer's Service Agreement. The Reservation Charge is payable each month regardless of the quantity of gas transported during the month.

Ратн		TION RATE M PER MONTH)
	MFV RATES	SFV RATES
Redwood to On-System	\$6.2501	\$9.4840
Baja to On-System	\$7.0744	\$10.7348
Baja to On-System	\$6.2731	\$8.7976
(Core Procurement Groups only)		
Silverado to On-System	\$3.7710	\$5.2980
Mission to On-System	\$3.7710	\$5.2980

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## Seasonal Firm Transportation On-System: Schedule G-SFT (cont'd)

## Usage Charge

The Usage Charge is equal to the applicable usage rate for the Customer's contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Ратн		ERATE ATHERM)
	MFV RATES	SFV RATES
Redwood to On-System	\$0.1159	\$0.0095
Baja to On-System	\$0.1308	\$0.0104
Baja to On-System	\$0.0952	\$0.0122
(Core Procurement Groups only)		
Silverado to On-System	\$0.0594	\$0.0092
Mission to On-System	\$0.0594	\$0.0092

## Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

For purposes of this rate schedule there are two (2) seasons per year, Winter and Summer. The Winter season extends for five (5) months, beginning November 1 and ending April 31. The Summer season extends for seven (7) months, beginning April 1 and ending October 31.

See Schedule G-SFT for further details.

## As-Available Transportation On-System Rates

## As-Available Transportation On-System: Schedule G-AA

Schedule G-AA applies to As-available gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-AA is available only for the transportation of natural gas within PG&E's service territory on the paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's Gas Transmission Service Agreement.

Receipt Point(s) available for service on Schedule G-AA are as follows:

Ратн	Receipt Point(s)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in
	other backbone transmission paths
Baja to On-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt
	points south of the Antioch Terminal not included in other backbone
	transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point,
	PG&E's storage facilities or a third-party's storage facilities located in
	PG&E's service territory

## Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

### Rates

The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

**Usage Charge** 

Ратн	Usage Rate (Per Decatherm)
Redwood to On-System	\$0.3213
Baja to On-System	\$0.3633
Silverado to On-System	\$0.1834
Mission to On-System	\$0.0000

## **Additional Charges**

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book). See Schedule G-AA for further details.

## As-Available Transportation Off-System Rates

## As-Available Transportation Off-System: Schedule G-AAOFF

Schedule G-AAOFF applies to As-available gas transportation service on PG&E's Backbone Transmission System to Off-System Delivery Point(s) only. Schedule G-AAOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

Receipt Point(s) available for service on Schedule G-AAOFF are as follows:

Ратн	Receipt Point(s)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in
	other backbone transmission paths
Baja to Off-System	Topock, Dagget, Freemont Peak, Essex, Kern River Station or other receipt points south of the Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point, PG&E's storage facilities or a third-party's storage facilities located in PG&E's service territory

### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an Off-System Delivery Point.

### Rates

The Customer shall pay a Usage Charge for each decatherm equal to the applicable usage rate for the contracted path, multiplied by the quantity of gas delivered on the Customer's behalf.

Usage Charge

Ратн	Usage Rate (Per Decatherm)
Redwood to Off-System	\$0.3213
Baja to Off-System	\$0.3633
Silverado to Off-System	\$0.3213
Mission to Off-System	\$0.3213
Mission to Off-System Storage Withdrawals	\$0.0000

## Additional Charges

The Customer is responsible for payment of any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Rates under this schedule are not negotiable. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

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See Schedule G-AAOFF for further details.

## Negotiated Firm Transportation On-System Rates

## Negotiated Firm Transportation On-System: Schedule G-NFT

Schedule G-NFT applies to the firm gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only, at negotiated rates. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or, a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following additional rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for further transportation and delivery of natural gas to an Off- System Delivery Point, one of the following additional rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-NFT is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

## Receipt Point(s) available for service on Schedule G-NFT are as follows:

Ратн	Receipt Point(s)
Redwood to On-System	Malin or other receipt point north of the Antioch Terminal not included in
	other backbone transmission paths
Baja to On-System	Topock, Dagget, Kern River Station or other receipt points south of the
	Antioch Terminal not included in other backbone transmission paths
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point,
	PG&E's storage facilities or a third-party's storage facilities located in
	PG&E's service territory

#### Delivery Point(s)

Any Delivery Point(s) to which gas is transported under this rate schedule must be an On-System Delivery Point.

#### Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NFT will be capped at 120 percent of the tariffed rate under Schedule G-AFT for a particular path, as follows: the negotiated rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor, shall be no greater than 120 percent of the Schedule G-AFT tariffed rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor under the Modified Fixed Variable (MFV) rate structure.

At PG&E's sole option, firm On-System capacity may be available under Schedule G-NFT at less than the rates under Schedule G-AFT. At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted.

The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

# Negotiated Firm Transportation Off-System: Schedule G-NFTOFF (cont'd)

To transport storage withdrawals On-System, Customers may convert all or part of a Firm On-System Redwood or Firm On-System Baja Exhibit to a Firm On-System Mission Exhibit at any time prior to 60 minutes before the close of the Timely Nomination Cycle, as set forth in Gas Rule 21. The negotiated transmission rate for this Mission Path service shall, unless otherwise agreed to, be zero. However, the full monthly demand charge is still applicable. Conversions of Firm On-System Baja Exhibits are limited to the amount of unsold Firm Redwood capacity available at the time of the requested conversion. Baja Exhibit conversions may be requested on a monthly basis, no more than five days prior to the end of the month, for a maximum term of one month. Redwood Exhibit conversions have no minimum term limit. See Rate Schedule G-NFT for further details.

Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-NFT for further details.

## Negotiated Firm Transportation Off-System Rates

## Negotiated Firm Transportation Off-System: Schedule G-NFTOFF

Schedule G-NFTOFF applies to firm gas transportation service on PG&E's Backbone Transmission System to the Off-System Delivery Points at negotiated rates. Service under Schedule G-NFTOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

Receipt Point(s) available for service on Schedule G-NFTOFF are as follows:

PATH	RECEIPT POINT(S)
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in
	other backbone transmission paths
Baja to Off-System	Topock, Dagget, Kern River Station or other receipt points south of the
	Antioch Terminal not included in other backbone transmission paths
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point,
	PG&E's storage facilities or a third-party's storage facilities located in
	PG&E's service territory

## Firm Off-System Delivery Points

Kern River Station to Southern California Gas Company Fremont Peak to Kern River Gas Transmission

#### **Backhaul Off-System Points**

All off-system interconnection points are available as backhaul delivery points under this schedule if the upstream pipeline accepts backhaul nominations. Backhaul service is limited to the quantities of gas being delivered from the upstream pipeline.

## Alternative Delivery Points

The Delivery Point to which gas is transported under this rate schedule shall be a Firm Off-System Delivery Point, unless the Customer elects both the Straight Fixed Variable (SFV) rate structure and the maximum allowable rate under G-NFTOFF. If the above conditions are met, the Customer may specify an On-System Delivery Point within the transmission path contracted by Customer as al alternative delivery point.

#### Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NFTOFF will be capped at 120 percent of the Schedule G-AFTOFF tariffed rate for a particular path, as follows: the negotiated rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor, shall be no greater than 120 percent of the Schedule G-AFTOFF tariffed rate (including all surcharges, costs and/or fees), converted to a volumetric-only rate at 100 percent load factor under the Modified Fixed Variable (MFV) rate structure.

# Negotiated Firm Transportation Off-System: Schedule G-NFTOFF (cont'd)

At PG&E's sole option, firm Off-System capacity may be available on G-NFTOFF at less than the rates in Schedule G-AFTOFF. At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted.

The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources. Transportation volumes will be subject to a shrinkage allowance in accordance with Rule 21 (see Tariff Book). Nominations are required for gas transported under this rate schedule (see Rule 21). Service under this schedule may be curtailed (see Rule 14 for details). Service shall be subject to all applicable terms, conditions and obligations of Schedule G-BAL (see Tariff Book).

See Schedule G-NFTOFF for further details.

## Negotiated As-Available Transportation On-System Rates

## Negotiated As-Available Transportation On-System: Schedule G-NAA

Schedule G-NAA applies to As-available gas transportation service on PG&E's Backbone Transmission System to On-System Delivery Point(s) only, at negotiated rates. On-System Delivery Point(s) do not include an End-Use Customer's meter. On-System Delivery Point(s) may include: a delivery point pool; a PG&E storage account; a storage account with a third-party on-system storage facility; or, a G-PARK or G-LEND account at the Citygate.

To arrange for the further transportation and delivery of natural gas to an End-Use Customer's meter, one of the following rate schedules must be utilized: Schedules G-CT, G-NT, G-EG, G-NGV4, or G-WSL. To arrange for the further transportation and delivery of natural gas to an Off-System Delivery Point, one of the following rate schedules must be utilized: Schedules G-AFTOFF, G-AAOFF, G-NFTOFF or G-NAAOFF.

Service under Schedule G-NAA is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

Receipt Point(s) available for service on Schedule G-NAA are as follows:

Ратн	Receipt Point(s)			
Redwood to On-System Malin or other receipt point north of the Antioch Terminal not in				
	other backbone transmission paths			
Baja to On-System Topock, Dagget, Kern River Station or other receipt points south of the				
	Antioch Terminal not included in other backbone transmission paths			
Silverado to On-System	PG&E interconnections with California Production (see Gas Rule 1)			
Mission to On-System	PG&E's Market Center Citygate location, an On-System Delivery Point,			
	PG&E's storage facilities or a third-party's storage facilities located in			
	PG&E's service territory			

#### Delivery Point(s)

Any Delivery Point to which gas is transported under this rate schedule must be an On-System Delivery Point.

#### **Rates**

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under Schedule G-NAA will be capped at 120 percent of the tariffed rate under Schedule G-AA for a particular path. At PG&E's sole option, As-available On-System capacity may be available under Schedule G-NAA at less than the rates under Schedule G-AA.

At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted. The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-NAA for further details.

## Negotiated As-Available Transportation Off-System Rates

# Negotiated As-Available Transportation Off-System: Schedule G-NAAOFF

Schedule G-NAAOFF applies to As-available gas transportation service on PG&E's Backbone Transmission System to Off-System Delivery Point(s), at negotiated rates. Schedule G-NAAOFF is available only for the transportation of natural gas within PG&E's service territory on the specific paths described below for off-system deliveries. PG&E will accept gas on Customer's behalf only at the Receipt Point(s) specifically designated in Customer's <u>Gas Transmission Service Agreement</u>.

## Receipt Point(s) available for service on Schedule G-NAAOFF are as follows:

РАТН	RECEIPT POINT(S)	
Redwood to Off-System	Malin or other receipt point north of the Antioch Terminal not included in	
	other backbone transmission paths	
Baja to Off-System Topock, Dagget, Kern River Station or other receipt points south of		
	Antioch Terminal not included in other backbone transmission paths	
Silverado to Off-System	PG&E interconnections with California Production (see Gas Rule 1)	
Mission to Off-System	PG&E's Market Center Citygate location, an On-System Delivery Point,	
	PG&E's storage facilities or a third-party's storage facilities located in	
	PG&E's service territory	

## Delivery Point(s)

Any Delivery Point to which gas is transported under this rate schedule must be an Off-System Delivery Point.

### Rates

The term, take requirement, and rate are negotiable between PG&E and the Customer. Negotiated rates for transmission service shall not be less than PG&E's short-run marginal cost of providing the service. Negotiated transmission rates under G-NAAOFF will be capped at 120 percent of the tariffed rate under Schedule G-AAOFF for a particular path. At PG&E's sole option, as-available off-system capacity may be available hereunder at less than the rates under Schedule G-AAOFF.

At PG&E's sole option, negotiated offers satisfactory to PG&E may be accepted. The Customer is responsible for any applicable costs, taxes, and/or fees incurred by PG&E in taking delivery of third-party gas from intra- or interstate sources.

See Schedule G-NAAOFF for further details.

# **EXHIBIT C**

Statement of Proposed Changes

# PACIFIC GAS AND ELECTRIC COMPANY ILLUSTRATIVE END-USE CLASS AVERAGE RATES (\$/DTH)(a)

Line		Present Rates(b)	Proposed Rates with	\$	%
No.	Customer Class	1/1/2014	2015 GT&S	Change(c)	Change
1	Core Retail Bundled Service(d)				
2 3 4 5 6	Residential Non-CARE(e) Small Commercial Non-CARE(e) Large Commercial Uncompressed Core NGV Compressed Core NGV	12.215 9.372 7.296 6.408 18.941	13.752 10.868 8.710 7.817 20.350	1.537 1.496 1.414 1.408 1.408	12.6% 16.0% 19.4% 22.0% 7.4%
7	Core Retail Transport Only(f)				
8 9 10 11 12	Residential Non-CARE(e) Small Commercial Non-CARE(e) Large Commercial Uncompressed Core NGV Compressed Core NGV	6.951 4.310 2.626 1.731 14.264	8.191 5.550 3.865 2.970 15.503	1.240 1.240 1.240 1.240 1.240	17.8% 28.8% 47.2% 71.6% 8.7%
13	Noncore Retail Transportation Only(f)				
14 15 16 17 18 19 20	Industrial – Distribution Industrial – Transmission Industrial – Backbone Uncompressed Noncore NGV – Distribution Uncompressed Noncore NGV – Transmission Electric Generation – Distribution/Transmission Electric Generation – Backbone	1.889 0.868 0.477 1.775 0.747 0.496 0.162	2.394 1.371 0.432 2.278 1.250 1.003 0.123	0.511 0.503 (0.046) 0.511 0.503 0.506 (0.038)	27.1% 57.9% (9.6)% 28.9% 67.3% 102.1% (23.7)%
21	Wholesale Transportation Only (f)				
22 23 24 25 26 27 28	Alpine Natural Gas Coalinga Island Energy Palo Alto West Coast Gas – Castle West Coast Gas – Mather D West Coast Gas – Mather T	0.485 0.493 0.685 0.444 1.592 1.861 0.522	0.973 0.977 1.099 0.947 2.036 2.327 0.988	0.488 0.484 0.414 0.503 0.444 0.466 0.466	100.7% 98.0% 60.4% 113.3% 27.9% 25.0% 89.3%

<sup>(</sup>a) Rates are class average rates. Actual transportation rates will vary depending on the customer's load factor and seasonal usage.

<sup>(</sup>b) 2014 rates are based on PG&E's 2013 April Transportation Rate Change Filing (Advice Letter 3374-G), the 2014 GT&S Rate Components filed in Advice Letter 3360-G, and the PSEP Update rates filed in A.13-10-017

<sup>(</sup>c) Dollar differences are due to rounding.

<sup>(</sup>d) PG&E's bundled gas service is available to core customers only. Intrastate backbone transmission and storage costs addressed in this proceeding, are included in end use rates paid by bundled core customers. Bundled service also includes a procurement cost for gas purchases, shrink age, transportation on Canadian and Interstate pipelines, core brokerage, and franchise fees and uncollectibles expense. The illustrative annual average rates for these elements are based on the illustrative revenue requirements shown on PG&E's Preliminar y Statement Part C2, last updated with Advice Letter 3374-G. Core bundled rates also includes the cost of transportation and delivery of gas from the citygate to the customer's burnertip, including local transmission, distribution, customer access, public purpose, and mandated programs and other charges.

<sup>(</sup>e) CARE customers receive a 20-percent discount on transportation and procurement and do not pay the CARE-related portions of the Public Purpose Program Surcharge rate and the C alifornia Solar Initiative (CSI) – Solar Thermal Program.

<sup>(</sup>f) PG&E's transportation-only gas service is for core and noncore customers. Transportation-only service begins at PG&E's citygate and includes the applicable costs of gas transportation and delivery on PG&E's local transmi ssion, including distribution, customer access, public purpose programs and customer class charges. Transportation-only rates exclude backbone transmission and storage costs.

# **EXHIBIT D**

Results of Operations at Proposed Rates

## Exhibit D

## Pacific Gas and Electric Company

## 2015 Gas Transmission and Storage Case (2015 GT&S) (Final)

## Results of Operations at Proposed Rates

# Total Gas Transmission Base Revenue Requirement Request - includes PSEP Update (Thousands of Dollars)

		Test	Attrition Year		Attrition Year		
Line		Year _	2016		2017		Line
No.	Description	2015	Increase	Total	Increase	Total	No.
		(A)	(B)	(C)	(D)	(E)	
	REVENUE:						
1	Base Revenue Requirement	1,286,329	61,039	1,347,368	167,574	1,514,942	1
2	Plus Other Operating Revenue	2,871		2,871	-	2,871	2
3	Total Operating Revenue	1,289,200	61,039	1,350,240	167,574	1,517,813	3
	OPERATING EXPENSES:						
4	Energy Costs	-	-	-	-	-	4
5	Gathering	1,919	50	1,969	51	2,020	5
6	Storage	18,867	488	19,354	550	19,904	6
7	Transmission	582,904	24,968	607,872	57,070	664,941	7
8	Distribution	346	9	355	9	364	8
9	Customer Accounts	3,483	102	3,585	105	3,690	9
10	Uncollectibles	4,709	227	4,936	622	5,558	10
11	Customer Services	5,955	175	6,130	180	6,310	11
12	Administrative and General	70,243	2,404	72,647	2,522	75,170	12
13	Franchise Requirements	12,137	572	12,710	1,572	14,282	13
14	Amortization	· <u>-</u>	-	· <u>-</u>	· <u>-</u>	-	14
15	Wage Change Impacts	-	-	-	-	_	15
16	Other Price Change Impacts	_	-	_	-	-	16
17	Other Adjustments	-	=	-	-	-	17
18	Subtotal Expenses:	700,563	28,996	729,558	62,680	792,239	18
	TAVEO						
40	TAXES:						40
19	Superfund	-	- 5 420	-	-	-	19
20	Property	37,577	5,430	43,006	4,817	47,823	20
21	Payroll	12,333	366	12,699	377	13,077	21
22	Business	67	-	67	-	67	22
23	Other	162	- (5.40)	162	-	162	23
24	State Corporation Franchise	4,477	(540)	3,937	4,315	8,252	24
25	Federal Income	96,141	(10,785)	85,356	23,648	109,004	25
26	Total Taxes	150,756	(5,529)	145,227	33,157	178,384	26
27	Depreciation	151,345	18,708	170,053	21,513	191,566	27
28	Fossil Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,002,664	42,174	1,044,838	117,351	1,162,189	30
31	Net for Return	286,536	18,865	305,401	50,223	355,624	31
32	Rate Base	3,555,612	234,107	3,789,720	623,246	4,412,965	32
	RATE OF RETURN:						
33	On Rate Base	8.06%	8.06%	8.06%	8.06%	8.06%	33
34	On Equity	10.40%	10.40%	10.40%	10.40%	10.40%	34

## Exhibit D

#### Pacific Gas and Electric Company

## 2015 Gas Transmission and Storage Case (2015 GT&S) (Final)

#### Results of Operations at Present Rates

# Total Gas Transmission Base Revenue Requirement Request - includes PSEP Update (Thousands of Dollars)

		Test	Attrition Year 2016		Attrition Year 2017		Line
Line		Year					
No.	Description	2015	Increase	Total	Increase	Total	No.
		(A)	(B)	(C)	(D)	(E)	
	REVENUE:						
1	Base Revenue Requirement	649,142	-	649,142	-	649,142	1
2	Plus Other Operating Revenue	2,698	-	2,698	-	2,698	2
3	Total Operating Revenue	651,840	-	651,840	-	651,840	3
	OPERATING EXPENSES:						
4	Energy Costs	-	-	-	-	-	4
5	Gathering	1,919	50	1,969	51	2,020	5
6	Storage	18,867	488	19,354	550	19,904	6
7	Transmission	582,904	24,968	607,872	57,070	664,941	7
8	Distribution	346	9	355	9	364	8
9	Customer Accounts	3,483	102	3,585	105	3,690	9
10	Uncollectibles	2,411	-	2,411	-	2,411	10
11	Customer Services	5,955	175	6,130	180	6,310	11
12	Administrative and General	70,243	2,404	72,647	2,522	75,170	12
13	Franchise Requirements	6,120	_	6,120	, -	6,120	13
14	Amortization	, -	_	, -	-	-	14
15	Wage Change Impacts	_	_	_	_	_	15
16	Other Price Change Impacts	_	_	_	_	_	16
17	Other Adjustments	<del>-</del>	_	_	-	_	17
18	Subtotal Expenses:	692,247	28,196	720,443	60,486	780,929	18
	TAXES:						
19	Superfund	<u>-</u>	<u>-</u>	<u>-</u>	-	<u>-</u>	19
20	Property	37,577	3,940	41,517	4,982	46,499	20
21	Payroll	12,333	366	12,699	377	13,077	21
22	Business	67	-	67	-	67	22
23	Other	162	-	162	-	162	23
24	State Corporation Franchise	(51,131)	(6,043)	(57,174)	(10,579)	(67,754)	24
25	Federal Income	(124,025)	(11,885)	(135,910)	(32,367)	(168,277)	25
26	Total Taxes	(125,017)	(13,622)	(138,639)	(37,587)	(176,226)	26
27	Depreciation	151,345	18,708	170,053	21,513	191,566	27
28	Fossil Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	718,575	33,282	751,857	44,413	796,270	30
31	Net for Return	(66,735)	(33,282)	(100,017)	(44,413)	(144,430)	31
32	Rate Base	3,555,612	234,107	3,789,720	623,246	4,412,965	32
	RATE OF RETURN:						
33	On Rate Base	-1.88%	-14.22%	-2.64%	-7.13%	-3.27%	33
34	On Equity	-8.71%	-32.44%	-10.17%	-18.80%	-11.39%	34

# **EXHIBIT E**

Service to Cities and Counties

## SERVICE OF NOTICE OF APPLICATION

In accordance with Rule 3.2(b), Applicant will mail a notice to the following, stating in general terms its proposed change in rates.

## State of California

To the Attorney General and the Department of General Services.

State of California Office of Attorney General 1300 I St Ste 1101 Sacramento, CA 95814

and

Department of General Services Office of Buildings & Grounds 505 Van Ness Avenue, Room 2012 San Francisco, CA 94102

## Counties

To the County Counsel or District Attorney and the County Clerk in the following counties:

Mariposa Santa Barbara Alameda Mendocino Santa Clara Alpine Amador Santa Cruz Merced Butte Modoc Shasta Calaveras Monterey Sierra Colusa Napa Siskiyou Contra Costa Nevada Solano El Dorado Placer Sonoma Fresno Plumas Stanislaus Glenn Sacramento Sutter Humboldt San Benito Tehama Kern San Bernardino **Trinity** Kings Tulare San Francisco Lake San Joaquin Tuolumne San Luis Obispo Lassen Yolo San Mateo Madera Yuba

Marin

#### **Municipal Corporations**

To the City Attorney and the City Clerk of the following municipal corporations:

Concord Alameda Healdsburg Albany Corcoran Hercules **Amador City** Corning Hillsborough American Canyon Corte Madera Hollister Anderson Cotati Hughson Angels Cupertino Huron Daly City Antioch Ione Danville Arcata Isleton Arroyo Grande Davis Jackson Del Rey Oakes Arvin Kerman Dinuba Atascadero King City Atherton Dixon Kingsburg Atwater Dos Palos Lafayette Lakeport Auburn Dublin Avenal East Palo Alto Larkspur Bakersfield El Cerrito Lathrop Elk Grove **Barstow** Lemoore Emeryville Belmont Lincoln Belvedere Escalon Live Oak Benicia Eureka Livermore **Fairfax** Berkeley Livingston Lodi Biggs Fairfield Blue Lake Ferndale Lompoc Brentwood Firebaugh Loomis Brisbane Folsom Los Altos Buellton Fort Bragg Los Altos Hills Burlingame Fortuna Los Banos Calistoga Foster City Los Gatos Campbell Fowler Madera Capitola Fremont Manteca Carmel Fresno Maricopa Ceres Galt Marina Chico Gilroy Martinez Gonzales Marysville Chowchilla McFarland Citrus Heights Grass Valley Greenfield Clayton Mendota Clearlake Gridley Menlo Park Cloverdale Grover Beach Merced Clovis Guadalupe Mill Valley Coalinga Gustine Millbrae Colfax Half Moon Bay **Milpitas** Colma Hanford Modesto Colusa Hayward Monte Sereno

Monterey Moraga Morgan Hill Morro Bay Mountain View

Napa
Newark
Nevada City
Newman
Novato
Oakdale
Oakland
Oakley
Orange Cove
Orinda
Orland

Pacific Grove
Pacifica
Palo Alto
Paradise
Parlier
Paso Robles
Patterson
Petaluma
Piedmont
Pinole
Pismo Beach
Pittsburg

Oroville

Pleasanton
Plymouth
Point Arena
Portola
Portola Valley
Rancho Cordova
Red Bluff
Redding

Placerville

Pleasant Hill

Redding Redwood City Reedley

Reedley
Richmond
Ridgecrest
Rio Dell
Rio Vista
Ripon
Riverbank
Rocklin

Rohnert Park Roseville Ross

Sacramento
Saint Helena
Salinas
San Anselmo
San Bruno
San Carlos

San Francisco
San Joaquin
San Jose
San Juan
Bautista
San Leandro
San Luis Obispo
San Mateo

San Ramon Sand City Sanger Santa Clara Santa Cruz Santa Maria Santa Rosa Saratoga Sausalito Scotts Valley Seaside

San Pablo

San Rafael

Sebastopol Selma Shafter Shasta Lake Soledad Solvang Sonoma Sonora South

San Francisco Stockton Suisun City Sunnyvale Sutter Creek

Taft
Tehama
Tiburon
Tracy
Trinidad
Turlock
Ukiah
Union City
Vacaville
Vallejo
Victorville
Walnut Creek
Wasco

Waterford

Watsonville
West Sacramento
Wheatland
Williams
Willits
Willows
Windsor
Windsor
Winters
Woodland
Woodside
Yountville
Yuba City

### **EXHIBIT F**

Service List to Application 09-09-013

\*\*\*\*\*\*\* PARTIES \*\*\*\*\*\*\*

Gerald L. Lahr ABAG POWER 101 EIGHTH STREET OAKLAND CA 94607 (510) 464-7908 JerryL@abag.ca.gov For: ABAG Power

Nora Sheriff EVELYN KAHL ALCANTAR & KAHL LLP 33 NEW MONTGOMERY ST., STE. 1850 SAN FRANCISCO CA 94105 (415) 421-4143 nes@a-klaw.com

For: Chevron USA/ ConocoPhillips/Occidental Energy Marketing, Inc.

R. Thomas Beach JOSEPH KARP CALIFORNIA COGENERATION COUNCIL 2560 NINTH STREET, SUITE 213A BERKELEY CA 94710-2557 (510) 549-6922 tomb@crossborderenergy.com

For: Calpine Corporation and The California Cogeneration Council

Dorothy Rothrock
Vp - Government Relations
CALIFORNIA MANUFACTURERS & TECHNO. ASSN.
1115 11TH STREET
SACRAMENTO CA 95814
(916) 498-3319
drothrock@cmta.net
For: California Manufacturers and Technology Association (CMTA)

Mark Pinney
CANADIAN ASSN. OF PETROLEUM PRODUCERS
2100, 350-7TH AVE., S.W.
CALGARY AB T2P 3N9
CANADA
(403) 267-1173
pinney@capp.ca
For: Canadian Association of Petroleum Producers

Grant Kolling
Sr. Assistant City Attorney
CITY OF PALO ALTO
250 HAMILTON AVENUE, PO BOX 10250
PALO ALTO CA 94303
(650) 329-2171
Grant.Kolling@cityofpaloalto.org
For: City of Palo Alto

Ann L. Trowbridge
CARLIN A. YAMACHIKA
DAY CARTER & MURPHY LLP
3620 AMERICAN RIVER DRIVE, SUITE 205
SACRAMENTO CA 95864
(916) 570-2500 X 103
atrowbridge@daycartermurphy.com
For: Gill Ranch Storage, LLC

Dan L. Carroll
Attorney At Law
DOWNEY BRAND, LLP
621 CAPITOL MALL, 18TH FLOOR
SACRAMENTO CA 95814
(916) 520-5239
dcarroll@downeybrand.com
For: Lodi Gas Storage, L.L.C.

Francesca E. Ciliberti
Counsel
EL PASO CORPORATION - WESTERN PIPELINES
2 N. NEVADA AVEUE
COLORADO SPRINGS CO 80903
(719) 520-4579
francesca.ciliberti@elpaso.com
For: El Paso Corporation

Greggory L. Wheatland
Attorney
ELLISON SCHNEIDER & HARRIS L.L.P.
2600 CAPITOL AVENUE, SUITE 400
SACRAMENTO CA 95816-5905
(916) 447-2166
glw@eslawfirm.com
For: Clearwater Port LLC

#### \*\*\*\*\*\* SERVICE LIST \*\*\*\*\*\*\*

#### Last Updated on 05-DEC-2013 by: JVG A0909013 LIST

Michael B. Day Attorney GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP 505 SANSOME STREET, STE 900 SAN FRANCISCO CA 94111-3133 (415) 392-7900 mday@goodinmacbride.com For: Wild Goose Storage, LLC

Brian T. Cragg GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY 505 SANSOME STREET, SUITE 900 SAN FRANCISCO CA 94111 (415) 392-7900 bcragg@goodinmacbride.com For: Dynegy Moss Landing, LLC

Norman A. Pedersen HANNA AND MORTON LLP 444 SOUTH FLOWER STREET, SUITE 1500 LOS ANGELES CA 90071-2916 (213) 430-2510 npedersen@hanmor.com

For: Southern California Generation Coaliton

Patricia M. French KERN RIVER GAS TRANSMISSION 2755 E. CONTTONWOOD PARKWAY, STE. 300 SALT LAKE CITY UT 84121 (801) 937-6000 trish.french@kernrivergas.com For: Kern River Gas Transmission Co.

C.Susie Berlin
LAW OFFICES OF SUSIE BERLIN
1346 THE ALAMEDA, SUITE 7 NO.141
SAN JOSE CA 95126
(408) 209-5837
berlin@susieberlinlaw.com
For: Northern California Generation Coalition

David L. Huard MANATT, PHELPS & PHILLIPS, LLP 1 EMBARCADERO CTR, STE 2900 SAN FRANCISCO CA 94111-3736 (310) 312-4247 dhuard@manatt.com For: Gas Transmission Northwest Corporation John W. Leslie, Esq.
Attorney
MCKENNA LONG & ALDRIDGE LLP
EMAIL ONLY
EMAIL ONLY CA 00000
(619) 699-2536
jleslie@McKennaLong.Com
For: Shell Energy North America (US) LP

Sean P. Beatty
NRG ENERGY, INC,
696 WEST 10TH STREET
PITTSBURG CA 94565
(925) 427-3483
Sean.Beatty@nrgenergy.com
For: Mirant California, LLC and Mirant Delta, LLC

Kerry C. Klein Attorney At Law PACIFIC GAS AND ELECTRIC COMPANY 77 BEALE ST., MC B30A / PO BOX 7442 SAN FRANCISCO CA 94105 (415) 973-3251 kck5@pge.com For: Pacific Gas and Electric Company

Marion Peleo Legal Division RM. 4107 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-2130 map@cpuc.ca.gov For: DRA

Michael Rochman
Managing Director
SCHOOL PROJECT UTILITY RATE REDUCTION
1850 GATEWAY BLVD., STE. 235
CONCORD CA 94520
(925) 743-1292
service@spurr.org
For: School Project for Utility Rate Reduction (SPURR)

Johnny Pong SOUTHERN CALIFORNIA GAS / SDG&E COMPANY 555 WEST FIFTH STREET NO. 1400, GT14E7 LOS ANGELES CA 90013-1011 (213) 244-2990 JPong@SempraUtilities.com For: SDG&E/SoCal Gas

Ken Ziober SPARK ENERGY GAS, LP. 2105 CITYWEST BLVD., SUITE 100 HOUSTON TX 77042 (713) 977-5634 kziober@sparkenergy.com For: Spark Energy Gas, LP.

Tom Long
THE UTILITY REFORM NETWORK
785 MARKET ST., STE. 1400
SAN FRANCISCO CA 94103
(415) 929-8876
tlong@turn.org
For: TURN

Ken Bohn
TIGER NATURAL GAS AND IN-HOUSE ENERGY
337 ALEXANDER PLACE
CLAYTON CA 94517
(925) 215-0822
ken@in-houseenergy.com
For: Tiger Natural Gas and In-House Energy

Joseph M. Karp Attorney WINSTON & STRAWN LLP 101 CALIFORNIA STREET, STE. 3900 SAN FRANCISCO CA 94111-5894 (415) 591-1000 jkarp@winston.com For: The Calpine corp/The Calif. Cogeneration council

#### \*\*\*\*\*\* STATE EMPLOYEE \*\*\*\*\*\*\*

Sheri Inouye Boles Executive Division AREA 2-B 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-1182 sni@cpuc.ca.gov

David Peck
CALIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY CA 00000
(415) 703-1213
DBP@cpuc.ca.gov

CPUC - ENERGY COST OF SRVC & NAT'L GAS RM 4102 SAN FRANCISCO CA 94102 (415) 703-1079

Eugene Cadenasso Energy Division AREA 4-A 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-1214 cpe@cpuc.ca.gov

Kelly C. Lee Division of Ratepayer Advocates RM. 4108 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-1795 kcl@cpuc.ca.gov

Richard A. Myers Energy Division AREA 4-A 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-1228 ram@cpuc.ca.gov

OFFICE OF ASSEMBLYMEMBER JERRY HILL PO BOX 942849 SACRAMENTO CA 94249-0019 nate.solo@asm.ca.gov

Thomas M. Renaghan Division of Ratepayer Advocates RM. 4203 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-2107 tmr@cpuc.ca.gov

Pearlie Sabino Division of Ratepayer Advocates RM. 4108 505 Van Ness Avenue San Francisco CA 94102 3298 (415) 703-1883 pzs@cpuc.ca.gov

#### \*\*\*\*\*\* INFORMATION ONLY \*\*\*\*\*\*

Karen Terranova ALCANTAR & KAHL 33 NEW MONTGOMERY STREET, SUITE 1850 SAN FRANCISCO CA 94105 (415) 403-5542 filings@a-klaw.com

Evelyn Kahl ALCANTAR & KAHL, LLP 33 NEW MONTGOMERY STREET, SUITE 1850 SAN FRANCISCO CA 94015 (415) 421-4143 ek@a-klaw.com

For: Chevron USA/ ConocoPhillips/Occidental Energy Marketing, Inc

Mike Cade ALCANTAR & KAHL, LLP EMAIL ONLY EMAIL ONLY OR 00000 (503) 402-8711 wmc@a-klaw.com

Catherine E. Yap BARKOVICH & YAP, INC. PO BOX 11031 OAKLAND CA 94611 (510) 450-1270 cathy@barkovichandyap.com

Len Canty Chairman BLACK ECONOMIC COUNCIL 484 LAKE PARK AVE., SUITE 338 OAKLAND CA 94610 (510) 452-1337 lencanty@BlackEconomicCouncil.org For: Black Economic Council

Beth Vaughan CALIFORNIA COGENERATION COUNCIL 4391 NORTH MARSH ELDER CT. CONCORD CA 94521 (925) 408-5142 beth@beth411.com

Hilary Corrigan CALIFORNIA ENERGY MARKETS 425 DIVISADERO ST. SUITE 303 SAN FRANCISCO CA 94117-2242 (415) 963-4439 X-303 cem@newsdata.com Avis Kowalewski Vp - Gov'T & Regulatory Affairs CALPINE CORPORATION 4160 DUBLIN BLVD, SUITE 100 DUBLIN CA 94568 (925) 557-2284 kowalewskia@calpine.com

Jay Dibble CALPINE CORPORATION 717 TEXAS AVENUE, SUITE 1000 HOUSTON TX 77002 (713) 570-3514 jdibble@calpine.com

Gary Baum City Attorney CITY OF PALO ALTO 250 HAMILTON AVENUE PALO ALTO CA 94301 (650) 329-2171 Grant.kolling@CityofPaloAlto.org For: City of Palo Alto

Karla Dailey Sr. Resource Planner CITY OF PALO ALTO EMAIL ONLY EMAIL ONLY CA 00000 (650) 329-2523 karla.Dailey@CityofPaloAlto.org

Doug Van Brunt CREDIT SUISSE 11000 LOUISIANA STREET, STE. 4600 HOUSTON TX 77002 (713) 890-1602 doug.vanbrunt@credit-suisse.com

Peter G. Esposito CRESTED BUTTE CATALYSTS LLC PO BOX 668 / 1181 GOTHIC CORRIDOR CR317 CRESTED BUTTE CO 81224 (970) 349-2080 pesposito@cbcatalysts.com

Edward W. O'Neill DAVIS WRIGHT TREMAINE 505 MONTGOMERY STREET, SUITE 800 SAN FRANCISCO CA 94111-6533 (415) 276-6500 edwardoneill@dwt.com

Ralph R. Nevis DAY CARTER & MURPHY LLP 3620 AMERICAN RIVER DR., SUITE 205 SACRAMENTO CA 95864 (916) 570-2500 X109 RNevis@daycartermurphy.com

Gregory S.G. Klatt DOUGLASS & LIDDELL EMAIL ONLY EMAIL ONLY CA 00000 (626) 294-9421 klatt@energyattorney.com

Cassandra Sweet DOW JONES NEWSWIRES EMAIL ONLY EMAIL ONLY CA 00000 (415) 439-6468 cassandra.sweet@dowjones.com

Michelle D. Grant Corporate Counsel - Regulatory DYNEGY, INC. EMAIL ONLY EMAIL ONLY TX 00000 (713) 767-0387 michelle.d.grant@dynegy.com

Brian S. Biering Attorney At Law ELLISON SCHNEIDER & HARRIS 2600 CAPITOL AVENUE, SUITE 400 SACRAMENTO CA 95816-5905 (916) 447-2166 bsb@eslawfirm.com

Jeffery D. Harris ELLISON, SCHNEIDER & HARRIS LLP 2600 CAPITOL AVENUE, SUITE 400 SACRAMENTO CA 95816-5905 (916) 447-2166 jdh@eslawfirm.com

Joshua Sperry
ENGINEERS & SCIENTISTS OF CA.-LOCAL 20
835 HOWARD STREET, 2ND FLOOR
SAN FRANCISCO CA 94103
(415) 543-8320
jsperry@ifpte20.org

Eva N. Neufeld
Associate General Counsel
GAS TRANSMISSION NORTHWEST CORPORATION
717 TEXAS STREET, SUITE 26260
HOUSTON TX 77002-2761
(832) 320-5623
eva neufeld@transcanada.com

Robert Gnaizda Of Counsel 15 SOUTHGATE AVE., STE. 200 DALY CITY CA 94015 (415) 307-3320 RobertGnaizda@gmail.com

Jeanne B. Armstrong Attorney GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP 505 SANSOME STREET, SUITE 900 SAN FRANCISCO CA 94111 (415) 392-7900 JArmstrong@GoodinMacBride.com

Julie Morris IBERDROLA RENEWABLES INC 1125 NW COUCH STREET, SUITE 700 PORTLAND OR 97209 (503) 796-7078 Julie.Morris@iberdrolaren.com

William Marcus JBS ENERGY, INC. 311 D STREET, SUITE A WEST SACRAMENTO CA 95605 (916) 372-0534 bill@jbsenergy.com

Francisco Tarin
Director - Regulatory Affairs
KINDER MORGAN-WEST REGION GAS PIPELINE
EMAIL ONLY
EMAIL ONLY CO 00000
(719) 520-4579
Francisco\_Tarin@kindermorgan.com

Chairman / President
LAT. BUS. CHAMBER OF GREATER L.A.
634 S. SPRING STREET, STE 600
LOS ANGELES CA 90014
(213) 347-0008
info@lbcgla.com
For: Latino Business Chamber of Greater Los Angeles

James J. Heckler LEVIN CAPITAL STRATEGIES 595 MADISON AVENUE NEW YORK NY 10022 (212) 259-0851 jheckler@levincap.com

Tara S. Kaushik Attorney MANATT, PHELPS & PHILLIPS, LLP ONE EMBARCADERO CENTER, 30TH FLOOR SAN FRANCISCO CA 94111 (415) 291-7409 tkaushik@manatt.com For: Gas Transmission Northwest Corporation

MRW & ASSOCIATES, LLC EMAIL ONLY EMAIL ONLY CA 00000 (510) 834-1999 mrw@mrwassoc.com

Faith Bautista
President
NATIONAL ASIAN AMERICAN COALITION
15 SOUTHGATE AVE, STE. 200
DALY CITY CA 94015
(650) 953-0522
Faith.MabuhayAlliance@gmail.com
For: National Asian American Coalition

Ray Welch Associate Director NAVIGANT CONSULTING, INC. EMAIL ONLY EMAIL ONLY CA 00000 (415) 399-2176 ray.welch@navigantconsulting.com

Nathan Solov OFFICE OF ASSEMBLYMAN JERRY HILL PO BOX 942849 SACRAMENTO CA 94249-0019 nathan.solov@asm.ca.gov

Jeff Cardenas OFFICE OF THE ASSEMBLYMAN JERRY HILL 1528 EL CAMINO REAL, STE. 302 SAN MATEO CA 94402 (650) 349-1900 Jeff.cardenas@asm.ca.gov Roger Graham PACIFIC GAS & ELECTRIC COMPANY 245 MARKET STREET, MC N15A SAN FRANCISCO CA 94105 RAG5@pge.com

Carl Orr PACIFIC GAS AND ELECTRIC COMPANY 245 MARKET STREET, MC N15A SAN FRANCISCO CA 94105 CDO1@pge.com

Case Administration
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, MC B9A
SAN FRANCISCO CA 94177
RegRelCPUCCases@pge.com

Case Coordination
PACIFIC GAS AND ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY CA 00000
(415) 973-2776
RegRelCPUCCases@pge.com

Daniel Mclafferty
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 770000
77 BEALE ST., B10B, RM. 1093, MC B10B
SAN FRANCISCO CA 94105
(415) 973-2592
mdm8@pge.com

Jennifer Dowdell PACIFIC GAS AND ELECTRIC COMPANY 44 BEALE STREET, MC B10C SAN FRANCISCO CA 94105 (415) 973-8098 JKD5@pge.com

Kenneth Brennan PACIFIC GAS AND ELECTRIC COMPANY PO BOX 770000, MC N15A SAN FRANCISCO CA 94177 KJBh@pge.com

Kristina M. Castrence
PACIFIC GAS AND ELECTRIC COMPANY
EMAIL ONLY
EMAIL ONLY CA 00000
kmmj@pge.com

Mark D. Patrizio
PACIFIC GAS AND ELECTRIC COMPANY
PO BOX 7442, B30A
SAN FRANCISCO CA 94120
MDP5@pge.com
For: Pacific Gas and Electric Company

Tom Roth ROTH ENERGY COMPANY EMAIL ONLY EMAIL ONLY CA 00000 (213) 622-6700 rothenergy@sbcglobal.net

Mark Gall SACRAMENTO MUNICIPAL UTILITY DISTRICT PO BOX 15830 SACRAMENTO CA 95852-1830 (916) 732-5926 Mark.Gall@smud.org

Marcie A. Milner Vp - Reg Affairs SHELL ENERGY NORTH AMERICA (US), L.P. 4445 EASTGATE MALL, STE. 100 SAN DIEGO CA 92121 (858) 526-2106 marcie.milner@shell.com

Sandra Moorman SMUD 6301 S STREET SACRAMENTO CA 95817 (916) 732-6951 smoorma@smud.org

Michael S. Alexander
Energy Supplly And Management
SOUTHERN CALIFORNIA EDISON
2244 WALNUT GROVE AVE
ROSEMEAD CA 91006
(626) 302-2029
michael.alexander@sce.com

Jeffrey Salazar SOUTHERN CALIFORNIA GAS COMPANY 555 WEST FIFTH STREET, GT14D6 LOS ANGELES CA 90013 JLSalazar@SempraUtilities.com Steven Hruby SOUTHERN CALIFORNIA GAS COMPANY 555 W. FIFTH ST., GT14D6 LOS ANGELES CA 90013 SHruby@SempraUtilities.com

Brandi E. Day SPARK ENERGY GAS, LP 2105 CITYWEST BLVD., SUITE 100 HOUSTON TX 77042 (713) 977-5634 bday@sparkenergy.com

Julien Dumoulin-Smith
Director
UBS INVESTMENT RESEARCH
1285 AVENUE OF THE AMERICAS
NEW YORK NY 10019
(212) 713-9848
julien.dumoulin-smith@ubs.com

Jason A. Dubchak WILD GOOSE STORAGE LLC 607 8TH AVENUE S.W., SUITE 400 CALGARY AB T2P 047 CANADA (403) 513-8647 jason.dubchak@niskapartners.com

Lisa A. Cottle
THOMAS A. SOLOMON
WINSTON & STRAWN LLP
101 CALIFORNIA STREET, 39TH FLOOR
SAN FRANCISCO CA 94114
(415) 591-1579
lcottle@winston.com
For: Mirant California, LLC and Mirant Delta, LLC

Thomas W. Solomon
LISA A. COTTLE
Attorney At Law
WINSTON & STRAWN LLP
101 CALIFORNIA STREET, 39TH FLOOR
SAN FRANCISCO CA 94111-5894
(415) 591-1000
tsolomon@winston.com
For: Mirant California, LLC/Mirant Delta, LLC

Andrew Yim ZIMMER LUCAS PARTNERS 7 W. 54TH ST. NEW YORK NY 10019-5404 (212) 440-0761 Yim@ZimmerLucas.com

## **EXHIBIT G**

Service List to Rulemaking 11-02-019



### CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

PROCEEDING: R1102019 - CPUC - OIR TO ADOPT

FILER: CPUC LIST NAME: LIST

**LAST CHANGED: DECEMBER 13, 2013** 

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#### Back to Service Lists Index

FOR: VALERO SERVICES, INC.

#### **Parties**

MIKE LAMOND STEPHANIE C. CHEN SR. LEGAL COUNSEL CHIEF FINANCIAL OFFICER

ALPINE NATURAL GAS OPERATING CO. #1 LLC THE G REENLINING INSTITUTE

EMAIL ONLY EMAIL ONLY

EMAIL ONLY, CA 0 0000 EMAIL ONLY, CA 0 0000

FOR: ALPINE NATURAL GAS OPERATING FOR: THE GREENLINING INSTITUTE

COMPANY #1 LLC

STEVEN GARBER DISABILITY RIGHTS ADVOCATES

PACIFIC GAS AND ELECTRIC COMPANY EMAIL ONLY

EMAIL ONLY, CA 0 0000 EMAIL ONLY

EMAIL ONLY, CA 0 0000 FOR: DISABILITY RIGHTS ADVOCATES FOR: PACIFIC GAS AND ELECTRIC COMPANY

JOHN BOEHME MICHELLE D. GRANT COMPLIANCE MANAGER

CORPORATE COUNSEL - REGULATORY CENTRAL VALLEY GAS STORAGE, LLC DYNEGY, INC.

3333 WARRENVILLE ROAD, STE. 630 601 TRAVIS, STE. 1400

HOUSTON, TX 7 7002 LISLE, IL 60532 FOR: CENTRAL VALLEY GAS STORAGE, LLC FOR: DYNEGY, INC.

ETHAN A. JONES JUSTIN LEE BROWN ASSISTANT COUNSEL ASSIST COUNSEL - LEGAL SOUTHWEST GAS CORPORATION VALERO SERVICES, INC. ONE VALERO WAY 5241 SPRING MOUNTAIN ROAD SAN ANTONIO, TX 78249 LAS VEGAS, NV 89 150-0002

SHARON L. TOMKINS CHAIRMAN / PRESIDENT

SOUTHERN CALIFORNIA GAS COMPANY LAT. BUS. CHAMBER OF GREATER L.A. 555 WEST FIFTH STREET, SUITE 1400 634 S. SPRING STREET, STE 600

LOS ANGELES, CA 90013-1034 LOS ANGELES, CA 90014

FOR: SAN DIEGO GAS & ELECTRIC FOR: LATINO BUSINESS CHAMBER OF GREATER

FOR: SOUTHWEST GAS CORPORATION

COMPANY/SOUTHERN CALIFORNIA GAS COMPANY LOS A NGELES

NORMAN A. PEDERSEN BOR GORHAM ATTORNEY AT LAW
HANNA & MORTON
444 S. FLOWER STREET, SUITE 1500
LOS ANGELES, CA 90071-2916
FOR: SOUTHERN CALIFORNIA GENERATION FOR:
COALITION

CALIFORNIA STATE FIRE MARSHALL
3950 PARAMOUNT BLVD., NO. 210
LAKEWOOD, CA 90712
CALIFORNIA STATE FIRE MARSHALL SAFETY DIVISION

DIVISION CHIEF -PIPELINE SAFETY DIVISION

DOUGLAS PORTER
SOUTHERN CALIFORNIA EDISON COMPANY UT
2244 WALNUT GROVE AVE./PO BOX 800
ROSEMEAD, CA 91770
FOR: SO. CALIF. EDISON CO. (CATALINA FOR: ISLAND)

CARL WOOD
ILITY WORKERS UNION OF AMERICA
2021 S. NEVADA ST
OCEANSIDE, CA 92 054
UTILITY WORKERS UNION OF AMERICA

MICHAEL J. AGUIRRE, ESQ.
ATTORNEY
AGUIRRE MORRIS & SEVERSON LLP
444 WEST C STREET, SUITE 210
SAN DIEGO, CA 92 101
FOR: RUTH HENRICKS

RYAN KOHUT
CITY OF SAN DIEGO

1200 THIRD AVE., 11TH FLOOR
SAN DIEGO, CA 92 101
FOR: CITY OF SAN DIEGO

EVELYN KAHL
ALCANTAR & KAHL, LLP
33 NEW MONTGOMERY STREET, SUITE 1850 NA
SAN FRANCISCO, CA 9 4015
FOR: NORTHERN CALIFORNIA INDICATED DALY
PRODUCERS (NCIP)/SOUTHERN CALIFORNIA FOR:
INDICATED PRODUCERS (SCIP)

FAITH BAUTISTA
PRESIDENT
TIONAL ASIAN AMERICAN COALITION
15 SOUTHGATE AVE, STE. 200
CITY, CA 94 015
NATIONAL ASIAN AMERICAN COALITION

CONNIE JACKSON
CITY MANAGER
CITY OF SAN BRUNO
567 EL CAMINO REAL
SAN BRUNO, CA 94 066-4299
FOR: CITY OF SAN BRUNO

GREGORY J. RUBENS AARONSON, DICKERSON, COHN & LANZONE 939 LAUREL STREET SAN CARLOS, CA 9 4070 FOR: CITY OF SAN CARLOS

RACHAEL E. KOSS

ADAMS BROADWELL JOSEPH & CARDOZO

CAL
601 GATEWAY BOULEVARD, SUITE 1000

LEG
SOUTH SAN FRANCISCO, CA 9 4080

FOR: COALITION OF CALIFORNIA UTILITY 505 VAN
EMPLOYEES

SAN

DARRYL J. GRUEN
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5133
/AN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214
FOR: SED

TRACI BONE
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 5027
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214
FOR: ORA

AUSTIN M. YANG
DEPUTY CITY ATTORNEY
CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE CITY ATTORNEY, RM. 234
1 DR. CARLTON B. GODDLETT PLACE
SAN FRANCISCO, CA 9 4102-4682
FOR: CITY AND COUNTY OF SAN FRANCISCO

MARCEL HAWIGER
THE UTILITY REFORM NETWORK
785 MARKET ST., STE. 1400
SAN FRANCISCO, CA 9 4103
FOR: THE UTILITY REFORM NETWORK

CHRISTOPHER P. JOHNS
PRESIDENT
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET
SAN FRANCISCO, CA 9 4105
FOR: PACIFIC GAS AND ELECTRIC COMPANY

SARAH GROSSMAN-SWENSON DAVIS, COWELL & BOWE, LLP 595 MARKET STREET, STE. 1400 SAN FRANCISCO, CA 9 4105 FOR: PLUMBERS & STEAMFITTERS UNION FOR: LOCAL NOS. 246 & 342 BRIAN T. CRAGG
GOODIN, MACBRIDE, SQUERI, DAY & LAMPREY
505 SANSOME STREET, SUITE 900
SAN FRANCISCO, CA 9 4111
ENGINEERS AND SCIENTISTS OF
CALIFORNIA, LOCAL 20; INT'L FED. OF
PROF. & TECH. ENGRS.; AFL-CIO & CLC
(ESC)

NOELLE R. FORMOSA WINSTON & STRAWN, LLP 101 CALIFORNIA STREET, 39TH FLOOR BRIAN K. CHERRY PACIFIC GAS AND ELECTRIC COMPANY 77 BEALE ST., MC B10C, PO BOX 770000 SAN FRANCISCO, CA 9 4111-5894 FOR: CALPINE CORPORATION

STEVEN R. MEYERS PRINCIPAL MEYERS NAVE 555 12TH STREET, STE. 1500 OAKLAND, CA 9 4607 FOR: CITY OF SAN BRUNO

MELISSA KASNITZ ATTORNEY CENTER FOR ACCESSIBLE TECHNOLOGY 3075 ADELINE STREET, STE. 220 BERKELEY, CA 94703 FOR: CENTER FOR ACCESSIBLE TECHOLOGY IN

C. SUSIE BERLIN LAW OFFICES OF SUSIE BERLIN 1346 THE ALAMEDA, SUITE 7, NO. 141 DO SAN JOSE, CA 95126 FOR: NORTHERN CALIFORNIA GENERATION SA COALITION

TRANSMISSION EVALUATION UNIT CALIFORNIA ENERGY COMMISSION 1516 NINTH STREET, MS-46 SACRAMENTO, CA 9 5814-5512

FOR: CALIFORNIA ENERGY COMMISSION

WILLIAM W. WESTERFIELD III SACRAMENTO MUNICIPAL UTILITY DISTRICT LAW O FFICE ALFRED F. JAHNS 6201 S ST., MS B406 / PO BOX 15830 3620 SACRAMENTO, CA 9 5852-1830 FOR: SACRAMENTO MUNICIPAL UTILITY DISTRICT (SMUD)

DAVE WEBER GILL RANCH STORAGE, LLC 220 NW SECOND AVENUE PORTLAND, OR 97209 FOR: GILL RANCH STORAGE, LLC SAN FRANCISCO, CA 9 4177 FOR: PACIFIC GAS AND ELECTRIC COMPANY

LEN CANTY CHAIRMAN BLACK ECONOMIC COUNCIL 484 LAKE PARK AVE., SUITE 338 OAKLAND, CA 9 4610 FOR: BLACK ECONOMIC COUNCIL

MICHAEL E. BOYD CALIFORNIANS FOR RENEWABLE ENERGY, INC. 5439 SOQUEL DRIVE SOQUEL, CA 95 073 FOR: CALIFORNIANS FOR RENEWABLE ENERGY,

DAN L. CARROLL ATTORNEY AT LAW WNEY BRAND, LLP 621 CAPITOL MALL, 18TH FLOOR CRAMENTO, CA 9 5814 FOR: LODI GAS STORAGE, LLC

RAYMOND J. CZAHAR CHIEF FINANCIAL OFFICER WEST COAST GAS CO., INC. 9203 BEATTY DR. SACRAMENTO, CA 9 5826-9702 FOR: WEST COAST GAS COMPANY, INC.

ALFRED F. JAHNS AMERICAN RIVER DRIVE, SUITE 105 SACRAMENTO, CA 9 5864 FOR: SACRAMENTO NATURAL GAS STORAGE, LLC

JASON A. DUBCHAK WILD GOOSE STORAGE LLC 607 8TH AVENUE S.W., SUITE 400 CALGARY, AB T2P 047 CANADA FOR: NISKA GAS STORAGE COMPANY, FORMERLY KNOWN AS WILD GOOSE STORAGE,

### **Information Only**

ERIC SELMON JEMZAR CORP. EMAIL ONLY EMAIL ONLY, IS 000 000 ISRAEL

ART FRIAS UWUA LOCAL 132 EMAIL ONLY

EMAIL ONLY, CA 0 0000

CASSANDRA SWEET DOW JONES NEWSWIRES EMAIL ONLY

EMAIL ONLY, CA 0 0000

CHRISTINE TAM

ALLIE MCMAHON PACIFIC GAS & ELECTRIC COMPANY EMAIL ONLY EMAIL ONLY, CA 0 0000

CARRIE A. DOWNEY LAW OFFICES OF CARRIE ANNE DOWNEY EMAIL ONLY EMAIL ONLY, CA 0 0000

CHRISTINA SCARBOROUGH REGIONAL CONSERVATION ORGANIZER SIERRA CLUB EMAIL ONLY

EMAIL ONLY, CA 00000

CHUCK MARRE

CITY OF PALO ALTO - UTILITIES EMAIL ONLY EMAIL ONLY, CA 0 0000

EILEEN COTRONEO PACIFIC GAS AND ELECTRIC COMPANY EMAIL ONLY EMAIL ONLY, CA 0 0000

ENRIQUE GALLARDO THE GREENLINING INSTITUTE EMAIL ONLY EMAIL ONLY, CA 0 0000

GREG CLARK COMPLIANCE MGR. LODI GAS STORAGE, LLC EMAIL ONLY EMAIL ONLY, CA 0 0000

JESSICA TSANG PACIFIC GAS & ELECTRIC COMPANY EMAIL ONLY

EMAIL ONLY, CA 0 0000

JONATHAN SEAGER PACIFIC GAS & ELECTRIC COMPANY EMAIL ONLY EMAIL ONLY, CA 0 0000

KARLA DAILEY SR. RESOURCE PLANNER CITY OF PALO ALTO EMAIL ONLY EMAIL ONLY, CA 0 0000

LAUREN DUKE DEUTSCHE BANK SECURITIES INC. EMAIL ONLY EMAIL ONLY, NY 0 0000

MELISSA BRANDT PACIFIC GAS & ELECTRIC COMPANY EMAIL ONLY

NANCY LOGAN UWUA LOCAL 132 EMAIL ONLY

EMAIL ONLY, CA 0 0000

EMAIL ONLY, CA 00000

NORA SHERIFF ATTORNEY ALCANTAR & KAHL EMAIL ONLY EMAIL ONLY, CA 0 0000

RAJEEV LALWANI MORGAN STANLEY EMAIL ONLY EMAIL ONLY, NY 0 0000

TIMOTHY REA EMAIL ONLY

PACIFIC GAS AND ELECTRIC COMPANY EMAIL ONLY

EMAIL ONLY, CA 0 0000

ELLEN ISAACS TRANS. DEPUTY ASM MIKE FEUER EMAIL ONLY EMAIL ONLY, CA 00000

GARANCE BURKE REPORTER THE ASSOCIATED PRESS EMAIL ONLY EMAIL ONLY, CA 00000

JASMIN ANES PACIFIC GAS & ELECTRIC COMPANY EMAIL ONLY EMAIL ONLY, CA 0 0000

JOHN W. LESLIE, ESQ MCKENNA LONG & ALDRIDGE LLP EMAIL ONLY EMAIL ONLY, CA 0 0000

JULIEN DUMOULIN-SMITH UBS INVESTMENT RESEARCH EMAIL ONLY EMAIL ONLY, NY 0 0000

KRISTINA M. CASTRENCE PACIFIC GAS AND ELECTRIC COMPANY EMAIL ONLY EMAIL ONLY, CA 0 0000

MARK CHEDIAK ENERGY REPORTER BLOOMBERG NEWS EMAIL ONLY EMAIL ONLY, CA 00000

MIKE CADE ALCANTAR & KAHL, LLP EMAIL ONLY EMAIL ONLY, OR 0 0000

NINA SUETAKE STAFF ATTORNEY THE UTILITY REFORM NETWORK EMAIL ONLY EMAIL ONLY, CA 00000

PAUL PATTERSON GLENROCK ASSOCIATES LLC EMAIL ONLY EMAIL ONLY, NY 0 0000

SCOTT COLLIER LOCI GAS STORAGE, LLC EMAIL ONLY EMAIL ONLY, CA 0 0000

TIMOTHY TUTT SACRAMENTO MUNICIPAL UTILITY DISTRICT EMAIL ONLY, CA 0 0000

EMAIL ONLY CA 00000

DAVIS WRIGHT TREMAINE LLP EMAIL ONLY EMAIL ONLY, CA 0 0000

PACIFIC GAS & ELECTRIC COMPANY EMAIL ONLY EMAILONLY, CA 00 000

PACIFIC GAS AND ELECTRIC COMPANY EMAIL ONLY EMAIL ONLY, CA 0 0000

MRW & AS SOCIATES, LLC EMAIL ONLY EMAIL ONLY, CA 0 0000

DAVID MARCUS
ADAMS BROADWELL & JOSEPH
EMAIL ONLY
EMAIL ONLY, CA 0 0000-0000

SCOTT SENCHAK
DECADE CAPITAL
EMAIL ONLY
EMAIL ONLY, NY 0 0000-0000

MATT FALLON
TALON CAPITAL
1001 FARMINGTON AVENUE
WEST HARTFORD, CT 0 6107

JONATHAN ARNOLD
DEUTSCHE BANK
60 WALL STREET
NEW YORK, NY 10005

SOPHIE KARP CITIGROUP 388 GREENWICH ST. NEW YORK, NY 10013 KEVIN FALLON SIR CAPITAL MANAGEMENT 620 EIGHTH AVENUE, 22ND FLR. NEW YORK, NY 10018

ANDREW GAY
CARLSON CAPITAL L.P.
712 FIFTH AVE., 25 TH FLOOR
NEW YORK, NY 10019

EDWARD HEYN
POINTSTATE CAPITAL
40 WEST 57TH STREET, 25TH FL.
NEW YORK, NY 10019

JACK D'ANGELO
CATAPULT CAPITAL MANAGEMENT LLC
666 5TH AVENUE, 9TH FLOOR
NEW YORK, NY 10019

MICHAEL GOLDENBERG LUMINUS MANAGEMENT 1700 BROADWAY, 38TH FLOOR NEW YORK, NY 10019

NEIL STEIN LEVIN CAPITAL STRATEGIES 595 MADISON AVENUE NEW YORK, NY 10022 JOHN APGAR, CFA
BANK OF AMERICA MERRILL LYNCH RESEARCH
ONE BRYANT PARK, 15TH FL.
NEW YORK, NY 10036

STEPHEN BYRD MORGAN STANLEY 1585 BROADWAY, 38TH FLOOR NEW YORK, NY 10036 ALEX KANIA WOLFE RESEARCH 420 LEXINGTON AVENUE, SUITE 648 NEW YORK, NY 10170

DAVID PAZ WOLFE RESEARCH 420 LEXINGTON AVENUE, SUITE 648 NEW YORK, NY 10170

NAAZ KHUMAWALA
UTILITIES & POWER RESEARCH
WOLFE TRAHAN
420 LEXINGTON, SUITE 648
NEW YORK, NY 10170

STEVE FLEISHMAN
WOLFE RESEARCH
420 LEXINGTON AVENUE, SUITE 648
NEW YORK, NY 10170

RANDALL LI ANALYST NEXUS ASSET MANAGEMENT LLC 299 PARK AVENUE NEW YORK, NY 10171

ANDREW GREENBERG
CADWALADER WICKERSHAM & TAFT LLP
ONE WORLD FINANCIAL CENTER
NEW YORK, NY 10281

WILLIAM H. SCHMIDT, JR LODI GAS STORAGE, LLC FIVE TEK PARK 9999 HAMILTON BOULEVARD BREINIGSVILLE, PA 1 8031

KENNETH W. IRVIN CADWALADER WICKERSHAM & TAFT LLP 700 SIXTH STREET, N.W. MELISSA A. LAVINSON PACIFIC GAS & ELECTRIC COMPANY 900 7TH ST., NW STE. 950 WASHINGTON, DC 2 0001

TERENCE T. HEALEY
CADWALADER WICKERSHAM & TAFT LLP
700 ISXTH ST., N.W.
WASHINGTON, DC 2 0001

KIRBY BOSLEY
JP MORGAN VENTURES ENERGY CORP.
1111 FANNIN ST., FL. 11
HOUSTON, TX 7 7002-6925

PAUL TRAMONTE
JP MORGAN VENTURES ENERGY CORP.
1111 FANNIN ST., FL. 11
HOUSTON, TX 7 7002-6925

CHRISTY BERGER
MGR - STATE REG AFFAIRS
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN ROAD
LAS VEGAS, NV 89 150-0002

PRISCILA C. KASHA LOS ANGELES DEPT. OF WATER & POWER LOS A 111 NORTH HOPE ST., RM. 340 LOS ANGELES, CA 90012

GREG HEALY SOUTHERN CALIFORNIA GAS COMPANY 555 W. FIFTH ST., GT14D6 LOS ANGELES, CA 90013

JEFFREY SALAZAR
SOUTHERN CALIFORNIA GAS COMPANY
555 WEST FIFTH STREET, GT14D6
LOS ANGELES, CA 90013

STEVEN HRUBY SOUTHERN CALIFORNIA GAS COMPANY 555 W. FIFTH ST., GT14D6 LOS ANGELES, CA 90013

DEANA M. NG SOUTHERN CALIFORNIA GAS COMPANY 555 WEST FIFTH STREET, SUITE 1400 LOS ANGLELES, CA 90 013-1034

JIM MCQUISTON
MCQUISTON ASSOCIATES
6212 YUCCA STREET
LOS ANGELES, CA 90028-5223

DAVID E. TORRES FIELD OPERATION MANAGER CITY OF SOUTHGATE 4244 SANTA ANA ST. SOUTHGATE, CA 90 280

GREGORY KLATT
DOUGLASS & LIDDELL
411 E. HUNTINGTON DR., STE. 107-356 SO
ARCADIA, CA 9 1006

WASHINGTON, DC 2 0001

DANIEL J. BRINK COUNSEL EXXON MOBIL CORP. 800 BELL ST., RM. 3497-0 HOUSTON, TX 77002

PAUL GENDRON
JP MORGAN VENTURES ENERGYCORP.
1111 FANNIN ST., FL. 11
HOUSTON, TX 7 7002-6925

CATHERINE MAZZEO
ASSOC. GEN. COUNSEL - LEGAL
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN ROAD
LAS VEGAS, NV 89150-0002

JIM MATHEWS
ADMIN - COMPLIANCE - ENGINEERING
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN ROAD
LAS VEGAS, NV 89 150-0002

ROBERT L. PETTINATO

NGELES DEPT. OF WATER & POWER
111 NORTH HOPE ST., RM. 1150
LOS ANGELES, CA 90012

JASON W. EGAN SOUTHERN CALIFORNIA GAS COMPANY 555 W. FIFTH STREET, STE. 1400. GT14E7 LOS ANGELES, CA 90013

NADIA AFTAB SOCALGAS/SDG&E 555 W. FIFTH STREET (GT14D6) LOS ANGELES, CA 90013

MICHAEL FRANCO
REGULATORY CASE MGR
SOUTHERN CALIFORNIA GAS COMPANY
555 WEST FIFTH STREET, GT14D6
LOS ANGELES, CA 90013-1011

RASHA PRINCE SOUTHERN CALIFORNIA GAS COMPANY 555 WEST 5TH STREET, GT14D6 LOS ANGELES, CA 90013-1034

TOM ROTH
ROTH ENERGY COMPANY
545 S. FIGUEROA STREET, SUITE 1235
LOS ANGELES, CA 90071

PAT JACKSON BRANCH MANAGER TEAM INDUSTRIAL SERVICES, INC. 14909 GWENCHRIS COURT PARAMOUNT, CA 90 723

MICHAEL S. ALEXANDER
ENERGY SUPPLLY AND MANAGEMENT
UTHERN CALIFORNIA EDISON
2244 WALNUT GROVE AVE
ROSEMEAD, CA 91006

STEVEN ENDO PASADENA DEPARTMENT OF WATER & POWER PA 150 S. LOS ROBLES, SUITE 200 PASADENA, CA 91101

ERIC KLINKNER SADENA DEPARTMENT OF WATER AND POWER 150 SOUTH LOS ROBLES AVENUE, SUITE 200 PASADENA, CA 91101-2437

STEVEN G. LINS CHIEF ASSISTANT GENERAL MANAGER GLENDALE WATER AND POWER 141 N. GLENDALE AVENUE, LEVEL 4 GLENDALE, CA 91206-4394

DANIEL W. DOUGLASS ATTORNEY DOUGLASS & LIDDELL 21700 OXNARD ST., STE. 1030 WOODLAND HILLS, CA 91367 FOR: TRANSWESTERN PIPELINE COMPANY

LINCOLN BLEVEANS POWER RESOURCES MANAGER BURBANK WATER & POWER 164 WEST MAGNOLIA BLVD. BURBANK, CA 9 1502

RICHARD J. MORILLO PO BOX 6459 BURBANK, CA 9 1510-6459

LESLIE CARNEY 4804 LAUREL CANYON BLVD., NO. 399 VALLEY VILLAGE, CA 91607

CASE ADMINISTRATION SOUTHERN CALIFORNIA EDISON COMPANY 2244 WALNUT GROVE AVENUE / PO BOX 800 ROSEMEAD, CA 91770

FRANCIS MCNULTY ATTORNEY AT LAW SOUTHERN CALIFORNIA EDISON COMPANY SO 2244 WALNUT GROVE AVENUE ROSEMEAD, CA 91770

MATTHEW DWYER ATTORNEY UTHERN CALIFORNIA EDISON COMPANY 2244 WALNUT GROVE AVE. / PO BOX 800 ROSEMEAD, CA 91770

ROBERT F. LEMOINE ATTORNEY AT LAW SOUTHERN CALIFORNIA EDISON COMPANY SO 2244 WALNUT GROVE AVE. SUITE 346L ROSEMEAD, CA 91770

RUSSELL A. ARCHER SR. ATTORNEY UTHERN CALIFORNIA EDISON COMPANY 2244 WALNUT GROVE AVE. / PO BOX 800 ROSEMEAD, CA 91770

JANET S. COMBS SOUTHERN CALIFORNIA EDISON COMPANY 1141 2244 WALNUT GROVE AVE., PO BOX 800 ES ROSEMEAD, CA 91770-3714

PATRICIA BORCHMANN CARROTWOOD GLEN CONDIDO, CA 92 026

MARCIE A. MILNER VP - REG AFFAIRS SHELL ENERGY NORTH AMERICA (US), L.P. 8330 CENTURY PARK COURT, CP31-E 4445 EASTGATE MALL, STE. 100 SAN DIEGO, CA 92 121

CENTRAL FILES SDG&E AND SOCALGAS SAN DIEGO, CA 92 123-1550

STEPHEN J. KEENE ASST. GENERAL COUNSEL IMPERIAL IRRGATION DISTRICT 333 EAST BARIONI BLVD. IMPERIAL, CA 92251

JASON HUNTER RIVERSIDE PUBLIC UTILITIES 3435 14TH STREET RIVERSIDE, CA 92 501

WISAM ALTOWAIJI PUBLIC WORKS MANAGER CITY OF TUSTIN 300 CENTENNIAL WAY TUSTIN, CA 92 780

CHARLES GUSS CITY OF ANAHEIM 200 SOUTH ANAHEIM BLVD. ANAHEIM, CA 9 2805

STEVEN SCIORTINO CITY OF ANAHEIM 200 SOUTH ANAHEIM BOULEVARD ANAHEIM, CA 9 2805

LAURA SEMIK PO BOX 1107 BELMONT, CA 9 4002

ROBERT GNAIZDA OF COUNSEL 15 SOUTHGATE AVE., STE. 200 DALY CITY, CA 94 015

KLARA A. FABRY DIR. - DEPT. OF PUBLIC SERVICES CITY OF SAN BRUNO 567 EL CAMINO REAL SAN BRUNO, CA 94066-4247

GEOFF CALDWELL POLICE SERGEANT - POLICE DEPT. CITY OF SAN BRUNO 567 EL CAMINO REAL SAN BRUNO, CA 94 066-4299

JAMIE L. MAULDIN
ADAMS BROADWELL JOSEPH & CARDOZO
601 GATEWAY BLVD., STE. 1000
SO. SAN FRANCISCO, CA 94080

MARC D. JOSEPH ADAMS BROADWELL JOSEPH & CARDOZO 601 GATEWAY BLVD., STE. 1000 SOUTH SAN FRANCISCO, CA 9 4080-7037 ROOM

THERESA L. MUELLER
CITY AND COUNTY OF SAN FRANCISCO
CITY HALL, ROOM 234
1 DR. CARLTON B. GOODLETT PLACE
SAN FRANCISCO, CA 9 4102-4682

ROBERT FINKELSTEIN
GENERAL COUNSEL
THE UTILITY REFORM NETWORK
785 MARKET ST., STE. 1400
SAN FRANCISCO, CA 9 4103

ALAN ANDRUS
PACIFIC GAS & ELECTRIC COMPANY
245 MARKET STREET
SAN FRANCISCO, CA 9 4105

DAREN CHAN
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST., MC B10C
SAN FRANCISCO, CA 9 4105

JONATHAN D. PENDLETON ATTORNEY AT LAW PACIFIC GAS AND ELECTRIC COMPANY 77 BEALE STREET, B30A SAN FRANCISCO, CA 9 4105

KAREN TERRANOVA ALCANTAR & KAHL 33 NEW MONTGOMERY ST., STE. 1850 SAN FRANCISCO, CA 9 4105

NORA SHERIFF
ALCANTAR & KAHL
33 NEW MONTGOMERY ST., STE. 1850
SAN FRANCISCO, CA 9 4105
FOR: NORTHERN CALIFORNIA INDICATED
PRODUCERS / SOUTHERN CALIFORNIA
INDICATED PRODUCERS

TRINA HORNER
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST., MC B10C, RM 1065
SAN FRANCISCO, CA 9 4105

JEFF MALTBIE
CITY MANAGER
CITY OF SAN CARLOS
600 ELM STREET
SAN CARLOS, CA 9 4070

ROCHELLE ALEXANDER 445 VALVERDE DRIVE SOUTH SAN FRANCISCO, CA 9 4080

JOE COMO
CALIF PUBLIC UTILITIES COMMISSION
DRA - ADMINISTRATIVE BRANCH
4201
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3214

NICOLE JOHNSON STAFF ATTORNEY CONSUMER FEDERATION OF CALIFORNIA 433 NATOMA ST., STE. 200 SAN FRANCISCO, CA 9 4103

THOMAS J. LONG ATTORNEY AT LAW THE UTILITY REFORM NETWORK 785 MARKET ST., STE. 1400 SAN FRANCISCO, CA 9 4103

BRUCE T. SMITH
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE STREET, B9A
SAN FRANCISCO, CA 9 4105

JOHN J. DAVIS
DAVIS COWELL & BOWE, LLP
595 MARKET STREET, STE. 1400
SAN FRANCISCO, CA 9 4105

JOSEPH M. MALKIN ATTORNEY AT LAW ORRICK, HERRINGTON & SUTCLIFFE LLP 405 HOWARD STREET SAN FRANCISCO, CA 9 4105 FOR: PACIFIC GAS AND ELECTRIC COMPANY

KERRY C. KLEIN ATTORNEY AT LAW PACIFIC GAS AND ELECTRIC COMPANY 77 BEALE ST., MC B30A / PO BOX 7442 SAN FRANCISCO, CA 94105

SHILPA R. RAMAIYA PACIFRIC GAS & ELECTRIC COMPANY 77 BEALE ST., B9A SAN FRANCISCO, CA 9 4105

WILLIAM V. MANHEIM
ATTORNEY AT LAW
PACIFIC GAS AND ELECTRIC COMPANY
77 BEALE ST., MC B30A
SAN FRANCISCO, CA 94105

AARON J. LEWIS UC-HASTINGS COLLEGE OF LAW 1472 FILBERT ST., APT. 408 SAN FRANCISCO, CA 9 4109

MARTIN A. MATTES
ATTORNEY
NOSSAMAN, LLP
50 CALIFORNIA STREET, STE. 3400
SAN FRANCISCO, CA 94111-4799

HILARY CORRIGAN
CALIFORNIA ENERGY MARKETS
425 DIVISADERO ST. STE 303
SAN FRANCISCO, CA 94117-2242

GRANT KOLLING
SENIOR ASSISTANT CITY ATTORNEY
CITY OF PALO ALTO
250 HAMILTON AVENUE, 8TH FLOOR
PALO ALTO, CA 94301

MICHAEL ROCHMAN
MANAGING DIRECTOR
SPURR
1850 GATEWAY BLVD., SUITE 235
CONCORD, CA 94520

AVIS KOWALEWSKI

VP - GOV'T & REGULATORY AFFAIRS

CALPINE CORPORATION

4160 DUBLIN BLVD, SUITE 100

DUBLIN, CA 94568

JESSICA MULLAN MEYERS NAVE 555 12TH STREET, SUITE 1500 OAKLAND, CA 94607

R. THOMAS BEACH CROSSBORDER ENERGY 2560 9TH ST., SUITE 213A BERKELEY, CA 94710-2557

WILLIAM JULIAN
UTILITY WORKERS UNION OF AMERICA
43556 ALMOND LANE
DAVIS, CA 95618

GREGORY VAN PELT
CAL. INDEPENDENT SYSTEM OPERATOR
250 OUTCROPPING WAY
FOLSOM, CA 95630

CATHERINE M. ELDER
ASPEN ENVIRONMENT GROUP
8801 FOLSOM BLVD., SUITE 290
SACRAMENTO, CA 95826

ANN L. TROWBRIDGE
ATTORNEY
DAY CARTER & MURPHY LLP
3620 AMERICAN RIVER DR., STE. 205
SACRAMENTO, CA 95864

JEANNE B. ARMSTRONG ATTORNEY GOODIN MACBRIDE SQUERI DAY & LAMPREY LLP 505 SANSOME STREET, SUITE 900 SAN FRANCISCO, CA 94111 FOR: WILD GOOSE STORAGE,, LLC

JOSEPH M. KARP
ATTORNEY
WINSTON & STRAWN LLP
101 C ALIFORNIA STREET, STE. 3900
SAN F RANCISCO, CA 94111-5894

ALEJANDRO X. VALLEJO
PA CIFIC GAS AND ELECTRIC COMPANY
77 BE ALE ST., MC B30A
SAN F RANCISCO, CA 94120-7442

JEFF CARDENAS OF FICE OF THE ASSEMBLYMAN JERRY HILL 1528 EL CAMINO REAL, STE. 302 SAN MATEO, CA 94402

SEAN P. BEATTY
DIR - WEST REGULATORY AFFAIRS
NRG W EST
PO BOX 1 92
PI TTSBURGH, CA 94565

BR ITT STROTTMAN
AT TORNEY AT LAW
ME YERS NAVE
555 1 2TH STREET, STE. 1500
OAKLAND, CA 94607
FOR: CITY OF SAN BRUNO

CATHERINE E. YAP BARKOVICH & YAP, INC. PO BOX 1 1031 OA KLAND, CA 94611

> ROBERT RUSSELL LODI GAS STORAGE, LLC PO BOX 2 30 AC AMPO, CA 95220

BETH ANN BURNS
CAL. INDEPENDENT SYSTEM OPERATOR CORP.
250 OUTCROPPING WAY
FOLSOM, CA 95630

VINCENT ROGERS
PHILLIPS ENTERPRISES, INC.
1805 TRIBUTE ROAD, STE. B
SACRAMENTO, CA 95815

JOHN LARREA
CA LIFORNIA LEAGUE OF FOOD PROCESSORS
1755 CREEKSIDE OAKS DRIVE, STE 250
SA CRAMENTO, CA 95833

RICHARD KUPREWICZ ACCUFACTS, INC. 4643 - 1 92ND DR., NE REDMOND, WA 98074-4641

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CAROLINA CONTRERAS SR UTILITIES ENGINEER CALIFORNIA PUBLIC UTILITIES COMMISSION CA EMAIL ONLY EMAIL ONLY, CA 0 0000

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OFFICE OF SENATOR JERRY HILL
EMAIL ONLY
EMAIL ONLY, CA 0 0000

AIMEE CAUGUIRAN
CALIF PUBLIC UTILITIES COMMISSION
GAS SAFETY AND RELIABILITY BRANCH
AREA 2-D
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

ALULA GEBREMEDHIN
CALIF PUBLIC UTILITIES COMMISSION
GAS SAFETY AND RELIABILITY BRANCH
AREA 2-D
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

ANGELA K. MINKIN
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 2106
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

CHARLYN A. HOOK
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5131
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

DAVID PECK
CALIF PUBLIC UTILITIES COMMISSION
CALIF PUBLIC UTILITIES COMMISSION
ELECTRICITY PRICING AND CUSTOMER PROGRAM LE GAL DIVISION
ROOM 4108
TOOM 4300

ELIZABETH M. MCQUILLAN
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4107
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

EUGENE CADENASSO

CALIF PUBLIC UTILITIES COMMISSION

MARKET STRUCTURE, COSTS AND NATURAL GAS LE GAL DIVISION

AREA 4-A

505 VAN NESS AVENUE

SAN FRANCISCO, CA 9 4102-3214

HARVEY Y. MORR.

CALIF PUBLIC UT

ROOM 5036

505 VAN NESS AVENUE

SAN FRANCISCO,

KAREN PAULL
INTERIM CHIEF COUNSEL
LIFORNIA PUBLIC UTILITIES COMMISSION
EMAIL ONLY
EMAIL ONLY, CA 0 0000

EMAIL ONLY
EMAIL ONLY, CA 0 0000
SHARON RANDLE

SAN BRUNO GAS SAFETY TEAM

NATHANIEL SKINNER CPUC - ENERGY

CPUC ROOM. 2-D SAN FRANCISCO, CA 94102

ALLISON BROWN
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5206
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

ANDREW KOTCH
CALIF PUBLIC UTILITIES COMMISSION
EXECUTIVE DIVISION
ROOM 5301
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

CATHERINE A. JOHNSON
CALIF PUBLIC UTILITIES COMMISSION
LEGAL DIVISION
ROOM 4300
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

CHRISTOPHER PARKES
CALIF PUBLIC UTILITIES COMMISSION
GAS SAFETY AND RELIABILITY BRANCH
AREA 2-D
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

ELIZABETH DORMAN
CALIF PUBLIC UTILITIES COMMISSION
LE GAL DIVISION
ROOM 4300
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

ELIZAVETA I. MALASHENKO
CALIF PUBLIC UTILITIES COMMISSION
SAFETY AND ENFORCEMENT DIVISION
ROOM 455
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

HARVEY Y. MORRIS
CALIF PUBLIC UTILITIES COMMISSION
E GAL DIVISION
ROOM 5036
505 VAN NESS AVENUE
SAN FRANCISCO, CA 9 4102-3214

JONATHAN J. REIGER CALIF PUBLIC UTILITIES COMMISSION LEGAL DIVISION ROOM 5035 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

JULIE HALLIGAN CALIF PUBLIC UTILITIES COMMISSION DIVISION OF ADMINISTRATIVE LAW JUDGES EN ROOM 5041 505 VAN NESS AVENUE

KENNETH BRUNO CALIF PUBLIC UTILITIES COMMISSION GAS SAFETY AND RELIABILITY BRANCH AREA 2-D 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

SAN FRANCISCO, CA 9 4102-3214

MARCELO POIRIER CALIF PUBLIC UTILITIES COMMISSION EXECUTIVE DIVISION ROOM 5025 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

MARION PELEO CALIF PUBLIC UTILITIES COMMISSION LEGAL DIVISION ROOM 4107 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

NIKI BAWA CALIF PUBLIC UTILITIES COMMISSION EXECUTIVE DIVISION ROOM 5038 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

PAUL A. PENNEY CALIF PUBLIC UTILITIES COMMISSION GAS SAFETY AND RELIABILITY BRANCH AREA 2-D 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

RICHARD A. MYERS CALIF PUBLIC UTILITIES COMMISSION MARKET STRUCTURE, COSTS AND NATURAL GAS EN ERGY COST OF SERVICE & NATURAL GAS BRA AREA 4-A 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

SEPIDEH KHOSROWJAH CALIF PUBLIC UTILITIES COMMISSION EXECUTIVE DIVISION ROOM 5201 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

THOMAS ROBERTS CALIF PUBLIC UTILITIES COMMISSION ELECTRICITY PRICING AND CUSTOMER PROGRAM LE GAL DIVISION ROOM 4108 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

JULIE A. FITCH CALIF PUBLIC UTILITIES COMMISSION EXECUTIVE DIVISION ROOM 5214 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

KELLY C. LEE CALLE PUBLIC UTILITIES COMMISSION ERGY COST OF SERVICE & NATURAL GAS BRA ROOM 4108 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

LAURA J. TUDISCO CALIF PUBLIC UTILITIES COMMISSION LEGAL DIVISION ROOM 5032 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

MARIBETH A. BUSHEY CALIF PUBLIC UTILITIES COMMISSION DIVISION OF ADMINISTRATIVE LAW JUDGES ROOM 5017 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

MATTHEW A. KARLE CALIF PUBLIC UTILITIES COMMISSION ENERGY COST OF SERVICE & NATURAL GAS BRA ROOM 4108 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

OGEONYE ENYINWA CALIF PUBLIC UTILITIES COMMISSION ENERGY COST OF SERVICE & NATURAL GAS BRA ROOM 4108 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

PEARLIE SABINO CALIF PUBLIC UTILITIES COMMISSION ENERGY COST OF SERVICE & NATURAL GAS BRA ROOM 4108 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

ROBERT M. POCTA CALIF PUBLIC UTILITIES COMMISSION ROOM 4205 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

SHERI INOUYE BOLES CALIF PUBLIC UTILITIES COMMISSION EXECUTIVE DIVISION AREA 2-B 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214

TRAVIS FOSS CALIF PUBLIC UTILITIES COMMISSION ROOM 5026 505 VAN NESS AVENUE SAN FRANCISCO, CA 9 4102-3214 FOR: SED

JANILL RICHARDS DEPUTY ATTORNEY GENERAL CALIFORNIA ATTORNEY GENERAL'S OFFICE 1516 9TH STREET, MS-20 1515 CLAY STREET, 20TH FLOOR SACRAMENTO, CA 9 5814 OAKLAND, CA 9 4702

ROBERT KENNEDY CALIFORNIA ENERGY COMMISSION

SILVIA BENDER

CALIFORNIA ENERGY COMMISSION

1516 NINTH STREET, MS 29

SACRAMENTO, CA 9 5814

MARIA SOLIS

CALIF PUBLIC UTILITIES COMMISSION

GAS SAFETY AND RELIABILITY BRANCH

180 Promenade Circle, Suite 115

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