

ATTACHMENT 1
REQUEST FOR PLANT RELATED TRANSITION COSTS
INCURRED AS OF DECEMBER 31, 1995(1)
(Dollars in Thousands)

| DESCRIPTION | PG&E | EDISON | SDG&E | TOTAL |
|---|--------------|-------------|------------|--------------|
| Plant in Service | | | | |
| Generation | 4,799,488 | 2,832,717 | 429,532 | 8,061,737 |
| Generation Related Transmission | 265,202 | 48,728 | 5,772 | 319,702 |
| General and Common Plant | 83,076 | 42,929 | 4,388 | 130,393 |
| Land and Land Rights | 42,494 | 18,777 | 5,844 | 67,115 |
| Intangibles | 47,373 | 6,344 | 168 | 53,885 |
| Other | | | 16 | 16 |
| Helms Regulatory Asset | 14,593 | | | 14,593 |
| Total Plant Investment | 5,252,226 | 2,949,495 | 445,720 | 8,647,441 |
| Reserves for Depreciation | | | | |
| Accumulated Provision | (2,367,903) | (1,876,714) | (315,812) | (4,560,429) |
| Decommissioning Accrual | (114,056) | | | (114,056) |
| Retirement Work in Progress (2) | | 9,307 | | 9,307 |
| Total Reserves for Depreciation | (2,481,959) | (1,867,407) | (315,812) | (4,665,178) |
| Net Plant in Service | 2,770,267 | 1,082,088 | 129,908 | 3,982,263 |
| Other Plant Items | | | | |
| Construction Work in Progress | 35,265 | 64,959 | 20,461 | 120,685 |
| Capitalized Leases | | | 64,525 | 64,525 |
| Total Other Plant Items | 35,265 | 64,959 | 84,986 | 185,210 |
| Plant Related Items and Taxes | | | | |
| Materials and Supplies | 14,214 | 39,387 | 10,635 | 64,236 |
| Fuel Inventories | 40,734 | 113,030 | 14,783 | 168,547 |
| Accumulated Deferred ACRS/MACRS | (281,819) | (106,557) | (4,432) | (392,808) |
| Deferred Investment Tax Credit | | (29,110) | (2,829) | (31,939) |
| SFAS 109 Deferred Tax Assets | | 5,185 | 45,311 | 50,496 |
| Defense Deferred Taxes | (4,879) | | | (4,879) |
| Accumulated Deferred Tax - Fuel Oil | | 16,670 | | 16,670 |
| Environmental Compliance | 9,066 | 15,128 | | 24,194 |
| Total Plant Related Items and Taxes | (222,684) | 53,733 | 63,468 | (105,483) |
| Regulatory Assets and Liabilities | | | | |
| Flow Through Taxes | | 7,754 | | 7,754 |
| ECAC and ERAM Balances | | (310,026) | | (310,026) |
| Ad Valorem Lien Date Adjustments | | 3,265 | | 3,265 |
| Balancing Accounts | 307,355 | | | 307,355 |
| Geysers 15 | 9,793 | | | 9,793 |
| WAPA Power Exchange | 137,169 | | | 137,169 |
| QF Buyouts | 165,710 | | | 165,710 |
| Humboldt Bay D&D | 3,044 | | | 3,044 |
| (Gain) Loss on Reacquired Debt | 78,670 | | 4,615 | 83,285 |
| Debt Discount and Expense | | | 1,727 | 1,727 |
| SFAS 109 Deferred Taxes | 996,690 | | | 996,690 |
| Workers' Compensation | 26,737 | | | 26,737 |
| Long Term Disability | 19,235 | | | 19,235 |
| PBOP | 2,359 | | 87 | 2,446 |
| Unrecognized PBOP | 54,620 | | 2,714 | 57,334 |
| Unrecognized Pension | 11,929 | | (102) | 11,827 |
| Pension | | | 5,439 | 5,439 |
| Regulatory Liabilities | (23,214) | | | (23,214) |
| Abandoned Projects | | | 2,965 | 2,965 |
| PGE-AMAX Coal contract | | | 4,384 | 4,384 |
| Total Regulatory Assets and Liabilities | 1,790,097 | (299,007) | 21,829 | 1,512,919 |
| Total Costs for Eligibility | \$ 4,372,945 | \$ 901,773 | \$ 300,191 | \$ 5,574,909 |

1. Excludes Contractual Obligations and Placeholders
2. Previously included in Construction Work in Progress (CWIP)