

**ATTACHMENT 3**  
**Pacific Gas and Electric Company**  
**Net Book Value**  
**(Dollars in Thousands)**

DESCRIPTION	Requested Sunk Costs December 31, 1995	Adopted Sunk Costs at December 31, 1995		Rate of Return in Percent
Plant in Service				
Generation	\$ 4,799,488	\$ 4,798,988	1/	7.17
Generation Related Transmission	265,202	265,202		7.17
General and Common Plant	83,076	83,076		7.17
Land and Land Rights	42,494	42,494		7.17
Intangibles	47,373	47,373		7.17
Helms Regulatory Asset	14,593	14,593		7.17
Total Plant Investment	5,252,226	5,251,726		
Reserves for Depreciation				
Accumulated Provision	(2,367,903)	(2,367,903)		
Decommissioning Accrual	(114,066)	(114,066)		
Total reserves for Depreciation	(2,481,969)	(2,481,969)		
Net Plant in Service	2,770,257	2,769,757		7.17

1. Adjusted for the \$500,000 PG&E did not contest with the auditors.

**Southern California Edison Company**  
**Net Book Value**  
**(Dollars in Thousands)**

DESCRIPTION	Requested Sunk Costs December 31, 1995	Adopted Sunk Costs at December 31, 1995		Rate of Return in Percent
Plant in Service				
Generation	\$ 2,832,717	\$ 2,832,717		7.22
Generation Related Transmission	48,728	48,728		7.22
General and Common Plant	42,929	42,929		7.22
Land and Land Rights	18,777	18,777		7.22
Intangibles	6,344	6,344		7.22
Total Plant Investment	2,949,495	2,949,495		
Reserves for Depreciation	(1,876,714)	(1,867,407)		
Net Plant in Service	1,072,781	1,082,088		7.22

**San Diego Gas and Electric Company**  
**Net Book Value**  
**(Dollars in Thousands)**

DESCRIPTION	Requested Sunk Costs December 31, 1995	Adopted Sunk Costs at December 31, 1995		Rate of Return in Percent
Plant in Service				
Generation	\$ 429,532	\$ 429,532		6.75
Generation Related Transmission	5,772	5,772		6.75
General and Common Plant	4,388	4,388		6.75
Land and Land Rights	5,844	5,844		6.75
Intangibles	168	168		6.75
Other	16	16		
Total Plant Investment	445,720	445,720		
Reserves for Depreciation	(315,812)	(315,812)		
Net Plant in Service	129,908	129,908		6.75