

Application : A.05-12-002  
Exhibit Number : DRA-22  
Commissioner : Bohn  
Admin. Law Judges : Kenney, Econome  
Witnesses : Various



**DIVISION OF RATEPAYER ADVOCATES  
CALIFORNIA PUBLIC UTILITIES COMMISSION**

**Qualifications of Witnesses  
for  
Pacific Gas and Electric Company**

**General Rate Case  
Test Year 2007**

San Francisco, California  
April 14, 2006

DIVISION OF RATEPAYER ADVOCATES  
QUALIFICATIONS OF WITNESSES  
FOR PACIFIC GAS AND ELECTRIC COMPANY  
GENERAL RATE CASE TEST YEAR 2007

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1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **BERNARD AYANRUOH, C.P.A.**

4 Q.1. Please state your name and address.

5 A.1. My name is Bernard Ayanruoh. My business address is 505 Van Ness Avenue, San  
6 Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Public Utilities  
9 Regulatory Analyst V in the Division of Ratepayer Advocates Energy Cost of Service  
10 and Natural Gas Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I graduated from the University of San Francisco in 1981 with a Bachelor of Science  
13 Degree in Accounting. In 1983, I obtained a Master Degree in Finance from Golden Gate  
14 University, San Francisco. I am a Certified Public Accountant licensed in the state of  
15 Maryland. I joined the California Public Utilities Commission in 1985. Since that time, I  
16 have performed audits and analyses of various utilities, prepared reports and testified  
17 numerous times before the Commission. Also, I have served as project coordinator and  
18 auditor-in-charge on several other proceedings involving most of the major energy  
19 utilities under the jurisdiction of this Commission. I served as the project coordinator on  
20 the Southern California Edison Company test year 2003 General Rate Case.

21 Q.4. What is your area of responsibility in this proceeding?

22 A.4. In the Report on the Results of Operations Electric and Gas Distribution Electric  
23 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
24 am responsible for Exhibit DRA-16, "Depreciation Expenses and Reserve." I am also one  
25 of DRA's co-project coordinators on this case.

26 Q.5. Does that complete your prepared testimony?

27 A.5. Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **DONNA-FAY BOWER**

4   Q.1.   Please state your name and address.

5   A.1.   My name is Donna-Fay Bower. My business address is 505 Van Ness Avenue, San  
6           Francisco, California.

7   Q.2.   By whom are you employed and in what capacity?

8   A.2.   I am employed by the California Public Utilities Commission as a Public Utilities  
9           Financial Examiner IV in the Division of Ratepayer Advocates Energy Cost of Service  
10          and Natural Gas Branch.

11   Q.3.   Please briefly describe your educational background and work experience.

12   A.3.   I have a Bachelor of Science Degree in Business Administration – Accounting Option  
13          from California State University, Hayward. I am a member of the Institute of  
14          Management Accountants (IMA), past president of the Amador Valley Chapter, a former  
15          National Director of IMA, former President of the Golden West Regional Council, and a  
16          former National Vice President of IMA. I am also a member and Governor of the Stuart  
17          Cameron McLeod Society of IMA.

18           I joined the Commission in April 1981 and I have examined the financial records of  
19           various utilities under the jurisdiction of the Commission including gas, electric, and  
20           water utilities. I have testified in several proceedings before this Commission.

21           In addition, I have had extensive work experience at the Commission with General Rate  
22           Case proceedings, having participated on audits pertaining to administrative and general  
23           expenses, operation and maintenance expenses, as well as plant and plant held for future  
24           use. I have served as the assistance project manager on the Canadian Affiliate  
25           Investigation of Non Gas Costs of Pacific Gas and Electric Company and administrative  
26           coordinator on the Pacific Gas and Electric Company's 1999 General Rate Case. I was  
27           project coordinator for Pacific Gas and Electric Company's Catastrophic Event  
28           Memorandum Account, Southern California Gas Company's Catastrophic Event  
29           Memorandum Account, San Diego Gas & Electric Company's Catastrophic Event  
30           Memorandum Account, Pacific Gas and Electric Company's, Southern California Edison  
31           Company's, and San Diego Gas & Electric Company's 1999, 2000, and 2001 Annual  
32           Transition Cost Proceeding. I was the assistant project coordinator on the Pacific Power  
33           & Light Company's June 2003 General Rate Case.

34   Q.4.   What is your area of responsibility in this proceeding?

35   A.4.   I am the lead financial examiner for DRA on this application and responsible for  
36           Chapter 1—Executive Summary, Chapter 2—ECFFTA and GCFFTA, and Chapter 4—  
37           Administrative and General Expenses, in Exhibit DRA-20, Report on the Results of  
38           Examination for Pacific Gas and Electric Company General Rate Case Test Year 2007.

39   Q.5.   Does that complete your prepared testimony?

40   A.5.   Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **MARK K. BUMGARDNER, C.P.A.**

4 Q.1. Please state your name and address.

5 A.1. My name is Mark K. Bumgardner. My business address is 505 Van Ness Avenue, San  
6 Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Public Utilities  
9 Regulatory Analyst V in the Division of Ratepayer Advocates Energy Cost of Service  
10 and Natural Gas Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I have a Master of Business Administration (Management Science) and a Bachelor of  
13 Science Degree in Business Administration (Accounting) from California State  
14 University, Hayward. I am a Certified Public Accountant licensed in the state of  
15 California and I am a member of the American Institute of Certified Public Accountants.

16 I joined the California Public Utilities Commission in 1981, and I have prepared  
17 testimony in General Rate Case proceedings on Pacific Bell Company, Roseville  
18 Telephone Company, Continental Telephone Company, Citizens Utility Company, San  
19 Diego Gas & Electric Company, Southern California Edison Company, Pacific Gas and  
20 Electric Company, and Southern California Gas Company. I have also testified on several  
21 special projects including the Southern California Edison Company/ San Diego Gas &  
22 Electric Company merger, and was the project coordinator on Southern California Edison  
23 Company's holding company proceeding.

24 Q.4. What is your area of responsibility in this proceeding?

25 A.4. In the Report on the Results of Operations Electric and Gas Distribution Electric  
26 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
27 am responsible for Chapter 10-K—PG&E Corporation: Holding Company Issues, in  
28 Exhibit DRA-10, "Administrative and General Expenses."

29 Q.5. Does that complete your prepared testimony?

30 A.5. Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **TRUMAN L. BURNS**

4    Q.1    Please state your name and business address.

5    A.1    My name is Truman L. Burns. My business address is 505 Van Ness Avenue, San  
6            Francisco, California, 94102.

7    Q.2    By whom are you employed and in what capacity?

8    A.2    I am employed by the California Public Utilities Commission in its Division of Ratepayer  
9            Advocates as a Public Utilities Regulatory Analyst V.

10   Q.3    Briefly describe your pertinent educational and professional experience.

11   A.3    I received a Bachelor of Arts Degree in Political Science and English and a Masters of  
12            Arts Degree in Political Science, State Politics and Policy Specialization, from the  
13            University of California, Davis. I received a Juris Doctor Degree from the University of  
14            San Francisco, and am a member of the California Bar. I joined the CPUC's Special  
15            Economics Projects Branch in 1986. During my employment with the CPUC, I have  
16            performed various tasks, and have spent most of my time on electric utility regulation. I  
17            have testified before the Commission related to PG&E's Diablo Canyon nuclear power  
18            plant (steam generator replacement cost effectiveness, nuclear decommissioning trust  
19            funds, target capacity factor, long-term operating costs, utility retained generation capital  
20            and operating costs) Humboldt Bay Unit No. 3 nuclear power plant (decommissioning  
21            trust funds and decommissioning costs) and Southern California Edison's San Onofre  
22            Units 2 & 3 (utility retained generation capital and operating costs) and Unit 1 nuclear  
23            power plant (environmental costs and rate base recovery). I have also testified before the  
24            Atomic Safety and Licensing Board of the U.S. Nuclear Regulatory Commission  
25            regarding PG&E's financial qualifications requirements for an independent spent fuel  
26            storage installation (ISFSI), and was appointed to the National Association of Regulatory  
27            Utility Commissioners Staff Subcommittee on Nuclear Issues-Waste Disposal in 2004.

28   Q.4    What is the purpose of your testimony?

29   A.4    In the Report on the Results of Operations Electric and Gas Distribution Electric  
30            Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
31            am responsible for Exhibit DRA-7, "Electric Generation Costs."

32   Q.5    Does that complete your prepared testimony?

33   A.5    Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **JOSEPH R. CABRERA**

4 Q.1 Please state your name and address.

5 A.1 My name is Jose R. Cabrera. My business address is 505 Van Ness Avenue, 4th floor,  
6 San Francisco, California.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Public Utilities  
9 Regulatory Analyst in the Division of Ratepayer Advocates, Energy Cost of Service and  
10 Natural Gas Branch.

11 Q.3 Please briefly describe your educational background and work experience.

12 A.3 I am a graduate of California State University, Sacramento, with a Bachelor of Science  
13 Degree in Accounting. I also hold a Master of Science Degree in Taxation from Golden  
14 Gate University, San Francisco. Prior to the Commission, I worked for the Department of  
15 the Treasury, Internal Revenue Service, for 5-1/2 years as an Internal Revenue Agent,  
16 and in public accounting with a certified public accountancy firm.

17 I have been employed by the Commission since October of 1985. From October 1985  
18 through July of 1988, I participated in financial and compliance examinations as well as  
19 performed a variety of analysis and advisory work in the former Commission Advisory  
20 and Compliance Division.

21 From 1988 to 1992, I was a part-time Lecturer of Accounting in the Department of  
22 Accounting, School of Business, at California State University, San Francisco. Prior to  
23 this, I was an Adjunct Professor at National University in the Graduate School of  
24 Taxation.

25 I have been a Regulatory Analyst in DRA since August 1988. While assigned to DRA, I  
26 have worked on a variety of energy matters in general ratemaking proceedings and other  
27 filings. I have advocated DRA positions on issues such as customer service guarantees,  
28 system reliability, qualifying facility contract administration, annual transition cost  
29 proceedings, energy deregulation related filings, service quality, performance based  
30 ratemaking, emergency response standards, electric system reliability, and public purpose  
31 programs. I have also worked as the lead regulatory tax witness responsible for federal &  
32 state income estimates, and other tax estimates in general rate cases, advocating tax  
33 policy in other proceedings, as well as providing a variety of advisory work for other  
34 divisions within the Commission on matters related to regulatory tax policy

35 Q.4. What is your area of responsibility in this proceeding?

36 A.4 In the Report on the Results of Operations Electric and Gas Distribution Electric  
37 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
38 am responsible for Exhibit DRA-14, "Common, General and Intangible Plant," Exhibit  
39 DRA-15, "Gas Distribution Plant," and Exhibit DRA-17, "Rate Base."

40

- 1 Q.5 Does that complete your prepared testimony?
- 2 A.5 Yes, it does.



1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **SOPHIE CHIA**

4 Q.1. Please state your name and address.

5 A.1. My name is Sophie Chia. My business address is 505 Van Ness Avenue, San Francisco,  
6 California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Public Utilities  
9 Regulatory Analyst III in the Division of Ratepayer Advocates Energy Cost of Service  
10 and Natural Gas Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I graduated from California State University, San Francisco with a Bachelor of Science  
13 Degree in Business Administration/Accounting. I was employed by the California Public  
14 Utilities Commission during 1985 and 1995 in the position of Financial Examiner. I  
15 performed audits and analyses of utility operations, prepared testimony, and testified in  
16 telecommunications proceedings.

17 I rejoined the California Public Utilities Commission in January 2003. I have worked on  
18 SDG&E's and SoCalGas' Cost of Service Applications and Southern California Edison's  
19 General Rate Case.

20 Q.4. What is your area of responsibility in this proceeding?

21 A.4. In the Report on the Results of Operations Electric and Gas Distribution Electric  
22 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
23 am responsible for Exhibit DRA-5, "Electric Distribution Operation and Maintenance  
24 Expenses."

25 Q.5. Does that complete your prepared testimony?

26 A.5. Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **MARSHAL B. ENDERBY**

4    Q.1.   Please state your name and address.

5    A.1.   My name is Marshal B. Enderby. My business address is 505 Van Ness Avenue, San  
6            Francisco, California.

7    Q.2.   By whom are you employed and in what capacity?

8    A.2.   I am employed by the California Public Utilities Commission as a Public Utilities  
9            Regulatory Analyst IV in the Division of Ratepayer Advocates Energy Cost of Service  
10           and Natural Gas Branch.

11   Q.3.   Please briefly describe your educational background and work experience.

12   A.3.   I graduated from Reed College with a Bachelor of Arts Degree in Liberal Arts and  
13            Economics and later from the University of Washington, Seattle with a Master of Arts  
14            Degree in Economics. Subsequently I taught economics and statistics courses at a Pacific  
15            Lutheran University in Tacoma, Washington and worked as an economic analyst for a  
16            Federal agency. Since joining the Commission in 1977, I have worked in various  
17            regulatory areas, prepared various reports and testified numerous times as an expert  
18            witness before the Commission.

19   Q.4.   What is your area of responsibility in this proceeding?

20   A.4.   In the Report on the Results of Operations Electric and Gas Distribution Electric  
21            Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
22            am responsible for Chapter 10-P—Insurance and Injuries & Damages, and Chapter 10-  
23            Q—Other and Miscellaneous A&G Expenses, in Exhibit DRA-10, “Administrative and  
24            General Expenses.”

25   Q.5.   Does that complete your prepared testimony?

26   A.5.   Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **TAMERA L. GODFREY**

4 Q.1. Please state your name and address.

5 A.1. My name is Tamera L. Godfrey. My business address is 505 Van Ness Avenue, San  
6 Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Public Utilities  
9 Regulatory Analyst IV in the Division of Ratepayer Advocates Energy Cost of Service  
10 and Natural Gas Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I have a Master Degree in Public Administration and a Bachelor of Arts Degree in  
13 Political Science from California State University, Hayward. Prior to joining the  
14 Commission in September 1998, I was employed with the State Department of Health  
15 Services in the Environmental Health Investigations Branch and the Radiologic Health  
16 Branch, Investigations, Compliance and Enforcement Section. Since joining DRA, I have  
17 prepared testimony for Pacific Gas and Electric Company, Southern California Edison  
18 Company, and San Diego Gas & Electric Company in the 1998, 1999, and 2000 Annual  
19 Transition Cost Proceeding on employee-related transition costs, Pacific Bell 851  
20 proceedings (A.99-07-020 and A.00-01-023), on the Order Instituting Investigation into  
21 Roseville Telephone Company's Intrastate Revenue Requirement (I.01-04-026). I have  
22 also prepared testimony on administrative and general expenses and total compensation  
23 for the Southern California Edison Company's 2003 (A.02-05-004) and 2006 (A.04-12-  
24 014) General Rate Cases, and Southern California Gas Company's (A.02-02-027) and  
25 San Diego Gas & Electric Company's (A.02-12-028) 2004 Cost Of Service. I also  
26 worked on Edison's Total Compensation Study associated with its 2006 GRC. I was also  
27 project coordinator for Sierra Pacific Power Company's 2004 Energy Cost Adjustment  
28 Clause proceeding (A.04-05-004).

29 Q.4. What is your area of responsibility in this proceeding?

30 A.4. In the Report on the Results of Operations Electric and Gas Distribution Electric  
31 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
32 am responsible for Chapter 10-A—Introduction and Summary, Chapter 10-B—Certain  
33 Executive Officers and Related Departments, Chapter 10-C—Legal Costs, Chapter D—  
34 Safety Health and Claims Department & Other Costs, Chapter 10-E—Financial  
35 Department Costs, Chapter 10-F—Risk Management Department, Chapter 10-G—Public  
36 Policy and Governmental Affairs, Chapter 10-H—Human Resources Department and  
37 Other Costs, Chapter 10-I—Performance Incentive Plan, and Chapter 10-J—A&G  
38 associated with General Services and Other Support Costs, in Exhibit DRA-10,  
39 “Administrative and General Expenses.”

40 Q.5. Does that complete your prepared testimony?

41 A.5. Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **STACEY HUNTER**

4   Q.1.   Please state your name and address.

5   A.1.   My name is Stacey Hunter. My business address is 505 Van Ness Avenue, San Francisco,  
6           California.

7   Q.2.   By whom are you employed and in what capacity?

8   A.2.   I am employed by the California Public Utilities Commission as a Public Utilities  
9           Regulatory Analyst II in the Division of Ratepayer Advocates Energy Cost of Service  
10          and Natural Gas Branch.

11   Q.3.   Please briefly describe your educational background and work experience.

12   A.3.   I received a Bachelor of Sciences degree in Accounting from Golden Gate University in  
13          1999.

14          I joined the Commission in the Division of Ratepayer Advocates as a Financial Examiner  
15          in January 2003, and was promoted to Public Utility Regulatory Analyst in March 2005. I  
16          have prepared testimony in the PacifiCorp, Southern California Gas, Santa Catalina Gas,  
17          and Southern California Edison General Rate Cases, among other projects.

18   Q.4.   What is your area of responsibility in this proceeding?

19   A.4    In the Report on the Results of Operations Electric and Gas Distribution Electric  
20          Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
21          am responsible for Chapter 10-L—Benefit Costs, Chapter 10-M—Employee Benefit  
22          Trust Contributions and Benefit Finance Department Costs, and Chapter 10-N—Pension  
23          Costs, in Exhibit DRA-10, “Administrative and General Expenses.”

24   Q.5.   Does that complete your prepared testimony?

25   A.5.   Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **JEAN T. JARJOURA, P.E.**

4 Q.1. Please state your name and address.

5 A.1. My name is Jean T. Jarjoura. My business address is 505 Van Ness Avenue, San  
6 Francisco, California.

7 Q.2. By whom are you employed and in what capacity?

8 A.2. I am employed by the California Public Utilities Commission as a Senior Utilities  
9 Engineer in the Division of Ratepayer Advocates Energy Cost of Service and Natural Gas  
10 Branch.

11 Q.3. Please briefly describe your educational background and work experience.

12 A.3. I have a Master of Science and a Bachelor of Science Degree in mechanical engineering  
13 from the University of Mississippi, Oxford. I am a registered Professional Mechanical  
14 Engineer in the State of California. I joined the California Public Utilities Commission in  
15 1983. During my tenure, I have worked on various gas, electric, and telephone matters. I  
16 have testified before the Commission and the Federal Energy Regulatory Commission.

17 Q.4. What is your area of responsibility in this proceeding?

18 A.4. In the Report on the Results of Operations Electric and Gas Distribution Electric  
19 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
20 am responsible for Exhibit DRA-2, "Summary of Earnings."

21 Q.5. Does that complete your prepared testimony?

22 A.5. Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **MAREK KANTER**

4   Q.1.   Please state your name and address.

5   A.1.   My name is Marek Kanter. My business address is 505 Van Ness Avenue, San Francisco,  
6           California.

7   Q.2.   By whom are you employed and in what capacity?

8   A.2.   I am employed by the California Public Utilities Commission as a Public Utilities  
9           Regulatory Analyst III in the Division of Ratepayer Advocates Energy Cost of Service  
10          and Natural Gas Branch.

11   Q.3.   Please briefly describe your educational background and work experience.

12   A.3.   I received a Bachelor of Sciences Degree from Rice University in 1964 (Phi Beta Kappa).  
13          I received a Doctor of Philosophy degree in Mathematics from the University of  
14          California at Berkeley in 1969. I have taught mathematics and statistics at the university  
15          level from 1970 to 1985, holding the rank of full professor since 1976. I have published  
16          research papers in refereed journals in mathematics, probability, statistics, and physics.  
17          My last academic position was at the University of Toronto, at the level of full professor  
18          with tenure. I have worked as a statistical analyst at Pacific Gas and Electric Company in  
19          San Francisco, from 1981 to 2000, overlapping with my position at the University of  
20          Toronto.

21          I joined the California Public Utilities Commission in 2001. In that position I analyzed  
22          Pacific Bell operations support systems (OSS) data and reviewed Pacific Bell and  
23          Verizon submissions re OSS performance. I performed the sample design,  
24          implementation, and analysis for the Pacific Bell and Verizon quality of service 2002  
25          survey reports and for the Pacific Bell and Verizon 2003 local competition survey  
26          reports. I participated in the Phase 2B New Regulatory Framework proceedings for  
27          Pacific Bell and Verizon as the witness for the quality of service survey results. I have  
28          prepared testimony in General Rate Case proceedings for San Diego Gas and Electric  
29          Company, Southern California Edison Company, Southern California Water Company,  
30          Apple Valley Ranchos Water Company, and Sierra Pacific Electric Company. I have  
31          participated in PG&E's 2004 Biennial Cost Allocation Proceeding as the gas throughput  
32          witness.

33   Q.4.   What is your area of responsibility in this proceeding?

34   A.4.   In the Report on the Results of Operations Electric and Gas Distribution Electric  
35          Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
36          am responsible for the preparation of Exhibit DRA-3, "Sales, Customers, and Other  
37          Operating Revenues."

38   Q.5.   Does that complete your prepared testimony?

39   A.5.   Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **DAO A. PHAN**

4    Q.1.    Please state your name and address.

5    A.1.    My name is Dao A. Phan. My business address is 505 Van Ness Avenue, San Francisco,  
6            California.

7    Q.2.    By whom are you employed and in what capacity?

8    A.2.    I am employed by the California Public Utilities Commission as a Public Utilities  
9            Regulatory Analyst IV in the Division of Ratepayer Advocates Energy Cost of Service  
10           and Natural Gas Branch.

11   Q.3.    Please briefly describe your educational background and work experience.

12   A.3.    I have a Master of Arts Degree in Political Science from San Francisco State University  
13           and a Bachelor of Arts Degree in Political Science from California State University,  
14           Hayward. I joined the Commission in March 1999. Since that time, I have testified before  
15           the Commission as an expert witness in numerous Commission enforcement and  
16           regulatory proceedings. More recently, I was an expert witness in the area of gas  
17           distribution operations and maintenance in the Pacific Gas and Electric Company 2003  
18           General Rate Case (A.02-11-017), gas transmission and storage operations and  
19           maintenance and capital expenditures in the Pacific Gas and Electric Company  
20           transmission and storage 2005 General Rate Case (A.04-03-021), and gas distribution  
21           capital expenditures in the Southern California Gas Company’s 2004 cost of service  
22           application (A.02-12-027).

23   Q.4.    What is your area of responsibility in this proceeding?

24   A.4.    In the Report on the Results of Operations Electric and Gas Distribution Electric  
25           Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
26           am responsible for Exhibit DRA-6, “Gas Distribution Operation and Maintenance  
27           Expenses,” Exhibit DRA-8, “Customer Account Expenses,” and Exhibit DRA-9,  
28           “Customer Service Issues and Office Closures.”

29   Q.5.    Does that complete your prepared testimony?

30   A.5.    Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **THOMAS M. RENAGHAN**

4    Q.1.   Please state your name and address.

5    A.1.   My name is Thomas M. Renaghan. My business address is 505 Van Ness Avenue, San  
6            Francisco, California.

7    Q.2.   By whom are you employed and in what capacity?

8    A.2.   I am employed by the California Public Utilities Commission as a Public Utilities  
9            Regulatory Analyst IV in the Division of Ratepayer Advocates Energy Cost of Service  
10           and Natural Gas Branch.

11   Q.3.   Please briefly describe your educational background and work experience.

12   A.3.   I have a Bachelor of Arts Degree in Economics from California State University,  
13           Hayward (1975) and a Ph.D. in Economics from the University of California, Davis  
14           (1984). I have been employed with the Commission since January 1984. My experience  
15           with the Commission has been in the areas of labor and non-labor escalation, energy  
16           demand forecasting, and in the measurement of total factor productivity for electric, gas,  
17           and telecommunications firms.

18   Q.4.   What is your area of responsibility in this proceeding?

19   A.4.   In the Report on the Results of Operations Electric and Gas Distribution Electric  
20           Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
21           am responsible for Exhibit DRA-4, "Cost Escalation." I am also responsible for Exhibit  
22           DRA-21, the Report on Total Factor Productivity for Pacific Gas and Electric Company  
23           General Rate Case Test Year 2007.

24   Q.5.   Does that complete your prepared testimony?

25   A.5.   Yes, it does.



1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **CLAYTON K. TANG**

4    Q.1    Please state your name and business address.

5    A.1    My name is Clayton K. Tang. My business address is 505 Van Ness Avenue, San  
6            Francisco, California 94102.

7    Q.2    By whom are you employed and in what capacity?

8    A.2    I am employed by the California Public Utilities Commission as a Program and Project  
9            Supervisor in the Division of Ratepayer Advocates, Energy Cost of Service and Natural  
10           Gas Branch.

11   Q.3    Please describe briefly your educational background and professional experience.

12   A.3    I have a Master of Business Administration degree from San Francisco State University  
13           and a Bachelor of Science degree in Mechanical Engineering from San Jose State  
14           University. I am also a licensed Professional Mechanical Engineer in the State of  
15           California.

16           Since joining the CPUC in 1986, I have worked on numerous general rate cases—and  
17           have provided written and oral testimony—in an advocacy role with DRA. I have also  
18           worked on various matters in an advisory role with the Commission’s Energy Division.

19   Q.4    What is the purpose of your testimony in this proceeding?

20   A.4    In the Report on the Results of Operations Electric and Gas Distribution Electric  
21           Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
22           am responsible for Exhibit DRA-1, “Executive Summary,” Exhibit DRA-18, “Business  
23           Transformation and Earnings Sharing Mechanism,” and Exhibit DRA-19, “Post Test  
24           Year Ratemaking.” I am also one of DRA’s co-project coordinators on this case.

25   Q.5    Does that complete your prepared testimony?

26   A.5    Yes, it does.

1 **QUALIFICATIONS AND PREPARED TESTIMONY**  
2 **OF**  
3 **JOEL TOLBERT SR.**

4 Q.1 Please state your name and business address.

5 A.1 My name is Joel Tolbert Sr. My business address is 505 Van Ness Avenue, San  
6 Francisco, California 94102.

7 Q.2 By whom are you employed and in what capacity?

8 A.2 I am employed by the California Public Utilities Commission as a Regulatory Analyst in  
9 the Division of Ratepayer Advocates, Energy Cost of Service and Natural Gas Branch.

10 Q.3 Please describe your educational and professional experience.

11 A.3 I graduated from California State University at Hayward with a Bachelor of Arts degree  
12 in Economics and a Bachelor of Science degree in Statistics. I also completed my  
13 Masters degrees in Public Policy at Cal-State University Hayward while at the  
14 Commission.

15 Since joining the Commission in 1983, I have prepared testimony in General Rate Case  
16 proceedings on Citizens Utility Company, San Diego Gas & Electric Company, Southern  
17 California Edison Company, Pacific Gas and Electric Company, Southern California Gas  
18 Company. I have also testified on special projects such as the Southern California Edison  
19 Company/San Diego Electric Company merger.

20 Q.4 What is your area of responsibility in this proceeding?

21 A.4 In the Report on the Results of Operations Electric and Gas Distribution Electric  
22 Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
23 am responsible for Exhibit DRA-11, "Information Technology Costs."

24 Q.5 Does this complete your prepared testimony?

25 A.5 Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **MARK WATERWORTH, C.P.A.**

4    Q.1.    Please state your name and address.

5    A.1.    My name is Mark Waterworth. My business address is 505 Van Ness Avenue, San  
6            Francisco, California.

7    Q.2.    By whom are you employed and in what capacity?

8    A.2.    I am employed by the California Public Utilities Commission as a Public Utilities  
9            Regulatory Analyst III in the Division of Ratepayer Advocates Energy Cost of Service  
10           and Natural Gas Branch.

11   Q.3.    Please briefly describe your educational background and work experience.

12   A.3.    I have a Bachelor of Arts Degree in Economics from the University of California, Davis  
13           and a Bachelor of Science Degree in Business Administration with an emphasis in  
14           Accounting from the California State Polytechnic University, Pomona. I spent four years  
15           with the Accounting Firm of Deloitte & Touché, LLP, and four years with Genuity Inc., a  
16           telecommunications provider. I am a Certified Public Accountant licensed in the state of  
17           California.

18   Q.4.    What is your area of responsibility in this proceeding?

19   A.4.    In the Report on the Results of Operations Electric and Gas Distribution Electric  
20           Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
21           am responsible for Exhibit DRA-12, “Income, Payroll, and Property Taxes.” I am also  
22           responsible for Chapter 3—Operation and Maintenance Expenses, and Chapter 5—Utility  
23           Plant, in Exhibit DRA-20, Report on the Results of Examination for Pacific Gas and  
24           Electric Company General Rate Case Test Year 2007.

25   Q.5.    Does that complete your prepared testimony?

26   A.5.    Yes, it does.

1                                   **QUALIFICATIONS AND PREPARED TESTIMONY**  
2   **OF**  
3   **GREGORY A. WILSON, P.E.**

4    Q.1.   Please state your name and address.

5    A.1.   My name is Gregory A. Wilson. My business address is 505 Van Ness Avenue, San  
6            Francisco, California.

7    Q.2.   By whom are you employed and in what capacity?

8    A.2.   I am employed by the California Public Utilities Commission as a Senior Engineer. Since  
9            1997, I have been a member of the Energy Division. However, for this General Rate  
10           Case, I am on loan to the Division of Ratepayer Advocates - Energy Cost of Service and  
11           Natural Gas Branch.

12   Q.3.   Please briefly describe your educational background and work experience.

13   A.3.   I graduated from California State University, Hayward, with a Bachelor of Science  
14           degree in Mathematics. I then attended the University of California, Berkeley, where I  
15           received a Bachelor of Science degree in Civil Engineering. I am a registered  
16           Professional Engineer in the State of California. I have been employed by the California  
17           Public Utilities Commission since 1977. Until 1984, I worked in the Water Branch of the  
18           former Operations Division. In June 1984, I was transferred to what was then called the  
19           Energy/Water Operational Costs Branch of the Division of Ratepayer Advocates. I was  
20           the Project Manager on the Test Year 1990 Southern California Gas Company General  
21           Rate Case. I have been a Rate Base and Expense witness on numerous energy cases.

22   Q.4.   What is your area of responsibility in this proceeding?

23   A.4.   In the Report on the Results of Operations Electric and Gas Distribution Electric  
24           Generation for Pacific Gas and Electric Company General Rate Case Test Year 2007, I  
25           am responsible for Exhibit DRA-13, "Electric Distribution Plant."

26   Q.5.   Does that complete your prepared testimony?

27   A.5.   Yes, it does.