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September 29, 2003

Advice 2240-E-C
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Correction to the restatement of the Transitional Revenue Account (TRA), Transition Cost Balancing Account (TCBA), and Generation Memorandum Account (GMAs)

Purpose

Pacific Gas and Electric Company (PG&E) submits this supplemental advice filing to correct the Transition Revenue Account (TRA), Transition Cost Balancing Account (TCBA), and Generation Memorandum Accounts (GMAs) restatement reports (Revised Attachment IV-A) by removing 2001 taxes and return, associated with the rate base adopted for PG&E's retained generation from the restatement reports.¹ PG&E erroneously included these amounts in the restatement reports filed with Advice 2240-E-B.²

Background

In Advice 2240-E-B, PG&E submitted revisions to its electric tariffs (Attachment II); worksheets supporting one-time entries for those accounts (Utility Generation Balancing Account (UGBA), TRA, and TCBA) impacted by implementing D. 02-04-016, in accordance with Resolution E-3822; and reports restating the TRA, TCBA, and GMAs for the period 1998 through 2002, to comply with Resolution E-3822 and D. 01-03-082 and D. 02-04-016 (Attachment IV-A).

TURN/URG Restatement Report Revisions

¹ Decision (D) 02-04-016

² PG&E reserves all legal rights to challenge the decisions or statutes under which it has been required to make this advice filing, and nothing in this advice filing constitutes a waiver of such rights. Also, PG&E reserves any additional legal rights to challenge the requirement to make this advice filing by reason of its status as a debtor under Chapter 11 of the Bankruptcy Code, and nothing in this advice filing constitutes a waiver of such rights.

D. 02-04-016 adopted a beginning of year 2002 rate base equal to the end of year 2000 rate base, assuming the end of year plant balances in Advice 2233-E. PG&E included return and taxes on the assumed end of year 2000 rate base in its initial Advice 2240-E-B. In this supplemental advice letter, removal of return and taxes associated with the rate base adopted for PG&E's retained generation in 2001 are reflected in the following lines in the balancing accounts: lines 2, 16, and 31 in the GMAs; line 16 in the TRA; and lines 56, 56A, 64 and 78C in the TCBA. TRA 2001 restatement (on Line 16) was revised to remove the nuclear generation return and taxes. Because the TRA balance transfers to the TCBA monthly, changes to 2001 activity in the TRA causes corresponding changes to the TCBA (Line 1).

Protests

Anyone wishing to protest this filing may do so by sending a letter by **October 19, 2003**, which is 20 days from the date of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

IMC Branch Chief
Energy Division
California Public Utilities Commission
505 Van Ness Avenue, Room 4002
San Francisco, California 94102
Facsimile: (415) 703-2200

Copies should also be mailed to the attention of the Director, Energy Division, Room 4005 and Jerry Royer, Energy Division, at the address shown above. It is also requested that a copy of the protest be sent via U.S. mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Brian K. Cherry
Director, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177
Facsimile: (415) 973-7226
E-Mail: RxDd@pge.com

Effective Date

PG&E requests that this advice filing be effective **January 1, 2003**.

Notice

In accordance with General Order 96-A, Section III, Paragraph I, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes should be directed to Chris Harris at (415) 973-7572. Advice letter filings can also be accessed electronically at:

http://www.pge.com/customer_services/business/tariffs/

Karen A. Simcala / 825
Vice President - Regulatory Relations

Attachments

Revised Attachment IV-A

**PG&E Electric Advice Filing List
General Order 96-A, Section III(G)**

ABAG Power Pool
ACN Energy, Inc.
Aglet Consumer Alliance
Agnews Developmental Center
Ahmed, Ali
Alcantar & Elsesser
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
Arter & Hadden LLP
Avista Corp
Barkovich & Yap, Inc.
BART
Bartle Wells Associates
Blue Ridge Gas
Bohannon Development Co
BP Energy Company
Braun & Associates
C & H Sugar Co.
CA Bldg Industry Association
CA Cotton Ginners & Growers Assoc.
CA League of Food Processors
CA Water Service Group
California Energy Commission
California Farm Bureau Federation
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
CanAm Energy
Cardinal Cogen
Cellnet Data Systems
Childress, David A.
City of Glendale
City of Healdsburg
City of Palo Alto
City of Redding
CLECA Law Office
Constellation New Energy
CPUC
Creative Technology
Crossborder Inc
CSC Energy Services
Davis, Wright Tremaine LLP
Davis, Wright, Tremaine, LLP
Defense Fuel Support Center
Department of the Army
Department of Water & Power City
Dept of the Air Force
DGS Natural Gas Services
DMM Customer Services
Downey, Brand, Seymour & Rohwer

Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynergy Inc.
Ellison Schneider
Energy Law Group LLP
Enron Energy Services
Exeter Associates
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz &
Grueneich Resource Advocates
Hanna & Morton
Heeg, Peggy A.
Hogan Manufacturing, Inc
House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
J. R. Wood, Inc
JTM, Inc
Kaiser Cement Corp
Korea Elec Power Corp
Marcus, David
Masonite Corporation
Matthew V. Brady & Associates
Maynor, Donald H.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Meyer, Joseph
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources
Northern California Power Agency
Occidental Energy Marketing
PG&E National Energy Group
Pinnacle CNG Company
PPL EnergyPlus, LLC
Price, Roy
Product Development Dept
Provost Pritchard
R. M. Hairston & Company
R. W. Beck & Associates
Recon Research
Regional Cogeneration Service
RMC Lonestar

Sacramento Municipal Utility District
SCD Energy Solutions
Seattle City Light
Sempra
Sempra Energy
Sequoia Union HS Dist
SESCO
Sierra Pacific Power Company
Silicon Valley Power
Simpson Paper Company
Smurfit Stone Container Corp
Southern California Edison
SPURR
St. Paul Assoc
Stanford University
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tansev and Associates
Tecogen, Inc
TFS Energy
TJ Cross Engineers
Transwestern Pipeline Co
Turlock Irrigation District
United Cogen Inc.
URM Groups
Utility Cost Management LLC
Utility Resource Network
Wellhead Electric Company
Western Hub Properties, LLC
White & Case
WMA

Revised Attachment IV-A
Pacific Gas and Electric Company
Restating The Generation Memorandum Accounts
Pursuant to Decisions 01-03-082 and 02-04-016

Line	Description	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	2001 Total	Total All Periods	Line
Must-Run/Non-Must-Run Fossil																
1	Net Revenues	(1,068,228)	(14,535,933)	(6,766,127)	21,471,490	7,596,159	(4,066,873)	(15,944,686)	(4,577,823)	(1,177,566)	967,825	(1,071,127)	786,000	(19,971,129)	(899,254,335)	1
2	Total Expenses	(1,033,676)	(13,927,985)	(6,187,543)	20,022,039	7,596,280	(3,999,606)	(15,944,686)	(4,577,823)	(1,177,566)	967,825	(1,071,127)	786,000	103,816,912	(899,961,324)	2
3	CPUC Portion of Net (Income)/Loss	20,425,649	2,861,532	(61,986)	34,673,529	14,064,834	(5,998,606)	(8,823,215)	1,291,456	2,998,010	6,274,943	4,678,761	10,724,911	83,841,483	(214,293,211)	3
4	Prior Period Adjustment (Principal & Interest)	-	-	-	-	0	-	(1,348,653)	-	-	-	-	16,017	(1,332,646)	(3,022,026)	4
5	Revised Ending Balance (w/o Interest)	20,425,649	2,861,532	(61,986)	34,673,529	14,064,834	(5,998,606)	(8,823,215)	1,291,456	2,998,010	6,274,943	4,678,761	10,724,911	82,508,838	(217,325,237)	5
6	Month Activity	20,425,649	2,861,532	(61,986)	34,673,529	14,064,834	(5,998,606)	(8,823,215)	1,291,456	2,998,010	6,274,943	4,678,761	10,724,911	82,508,838	(217,325,237)	6
7	Beginning of Month Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Interest on Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Total	20,425,649	2,861,532	(61,986)	34,673,529	14,064,834	(5,998,606)	(8,823,215)	1,291,456	2,998,010	6,274,943	4,678,761	10,724,911	82,508,838	(217,325,237)	9
10	Balance From TCBA	-	-	-	(3,567)	-	(4,543,299)	-	-	-	-	-	-	-	-	10
11	Balance Transfer to TRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11
12	Balance Transfer to UGBA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12
13	Ending Balance	20,425,649	2,861,532	(61,986)	34,699,092	14,064,834	(5,998,606)	(13,886,514)	1,291,456	2,998,010	6,274,943	4,678,761	(67,237,061)	82,508,838	228,772,758	13
14	Ending Balance	20,425,649	2,861,532	(61,986)	34,699,092	14,064,834	(5,998,606)	(13,886,514)	1,291,456	2,998,010	6,274,943	4,678,761	(67,237,061)	82,508,838	11,447,519	14
Non-Must-Run Hydroelectric/Geothermal																
15	Net Revenues	(12,220,963)	(1,517,289)	(29,400,310)	31,833,471	1,162	35	154	117	881	678	826	295	(11,401,171)	(1,866,811,231)	15
16	Total Expenses	(12,220,963)	(1,517,289)	(29,400,310)	31,833,471	1,162	35	154	117	881	678	826	295	(11,401,171)	(1,866,811,231)	16
17	CPUC Portion of Net (Income)/Loss	(6,163,804)	4,007,403	(23,659,948)	37,366,096	5,520,852	5,518,064	5,521,752	5,307,463	5,307,463	5,724,779	5,906,213	5,503,901	55,188,441	(1,559,937,916)	17
18	Prior Period Adjustment (Principal & Interest)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18
19	1999 GRC Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19
20	Revised Ending Balance (w/ Interest)	(6,163,804)	4,007,403	(23,659,948)	37,366,096	5,520,852	5,518,064	5,521,752	5,307,463	5,307,463	5,724,779	5,906,213	5,503,901	594,851	(980,160)	20
21	Month Activity	(6,163,804)	4,007,403	(23,659,948)	37,366,096	5,520,852	5,518,064	5,521,752	5,307,463	5,307,463	5,724,779	5,906,213	5,503,901	57,164,292	(1,589,928,156)	21
22	Beginning of Month Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
23	Interest on Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23
24	Total	(6,163,804)	4,007,403	(23,659,948)	37,366,096	5,520,852	5,518,064	5,521,752	5,307,463	5,307,463	5,724,779	5,906,213	5,503,901	57,164,292	(1,589,928,156)	24
25	Balance Transfer From TCBA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25
26	Balance Transfer to TRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26
27	Balance Transfer to UGBA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27
28	Ending Balance	(6,163,804)	4,007,403	(23,659,948)	37,366,096	5,520,852	5,518,064	5,521,752	5,307,463	5,307,463	5,724,779	5,906,213	5,503,901	57,164,292	(1,626,667,462)	28
29	Ending Balance	(6,163,804)	4,007,403	(23,659,948)	37,366,096	5,520,852	5,518,064	5,521,752	5,307,463	5,307,463	5,724,779	5,906,213	5,503,901	57,164,292	65,738,356	29
Must-Run Hydroelectric/Geothermal																
30	Net Revenues	(31,123,028)	(26,840,990)	(70,537,272)	129,190,940	2,435,154	(5,150,614)	(10,208,323)	(6,154,782)	(5,373,540)	(6,160,127)	(1,781,976)	(2,190,443)	(33,900,060)	(1,075,450,069)	30
31	Total Expenses	(31,123,028)	(26,840,990)	(70,537,272)	129,190,940	2,435,154	(5,150,614)	(10,208,323)	(6,154,782)	(5,373,540)	(6,160,127)	(1,781,976)	(2,190,443)	(33,900,060)	(1,075,450,069)	31
32	CPUC Portion of Net (Income)/Loss	(26,584,251)	(14,114,881)	(72,449,455)	134,736,221	4,696,042	(2,919,035)	(7,955,679)	(3,960,786)	(3,676,377)	(3,903,426)	528,128	1,294,446	5,679,845	(909,043,284)	32
33	Prior Period Adjustments	9,920,224	-	(9,920,224)	-	-	-	(196,809)	-	-	-	-	-	-	6,247,349	33
34	1999 GRC Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34
35	Revised Ending Balance (w/o Interest)	(16,664,027)	(14,114,881)	(82,389,680)	134,736,221	4,696,042	(14,100)	(8,152,669)	(3,960,786)	(3,676,377)	(3,903,426)	528,128	4,951,070	11,927,694	(302,795,935)	35
36	Month Activity	(16,664,027)	(14,114,881)	(82,389,680)	134,736,221	4,696,042	(14,100)	(8,152,669)	(3,960,786)	(3,676,377)	(3,903,426)	528,128	4,951,070	11,927,694	(302,795,935)	36
37	Beginning of Month Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37
38	Interest on Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38
39	Total	(16,664,027)	(14,114,881)	(82,389,680)	134,736,221	4,696,042	(14,100)	(8,152,669)	(3,960,786)	(3,676,377)	(3,903,426)	528,128	4,951,070	11,927,694	(302,795,935)	39
40	Balance Transfer From TCBA	-	-	-	(44)	-	(2,778,804)	6,406,494	-	-	-	-	-	-	-	40
41	Balance Transfer to TRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41
42	Balance Transfer to UGBA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42
43	Ending Balance	(16,664,027)	(14,114,881)	(82,389,680)	134,736,177	4,696,042	(2,919,035)	(1,746,195)	(3,960,786)	(3,676,377)	(3,903,426)	528,128	(19,546,820)	11,927,694	13,741,070	43
GMA Aggregate																
44	Total Gen Memo Activity for Year	-	-	-	-	-	-	-	-	-	-	-	-	151,620,824	(2,081,949,309)	44
45	Beginning of Year Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45
46	Interest on Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46
47	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	47
48	Balance Transfer to TRA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48
49	Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	151,620,824	90,927,946	49

Note: Lines 2, 16, and 31 were revised to remove 2001 non-nuclear generation return and tax expenses associated with the rate base adopted for retained generation in 2002.

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating The Transition Revenue Account
 Pursuant to Decisions 01-03-082 and 02-04-016

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2001
1	Reconciled Total Electric Revenues	(317,929,357)	(451,022,550)	(589,250,201)	(471,854,869)	(661,840,272)	(894,340,711)	(1,022,472,029)	(1,051,443,903)	(793,468,901)	(955,205,353)	(573,292,989)	(672,705,480)	(6,554,794,615)
2	DWR - Power	0	0	0	0	0	0	0	0	0	0	0	0	0
3	DWR - Bond	37,689,988	27,275,861	31,054,530	25,399,512	29,906,231	30,844,660	30,294,946	35,665,522	25,002,084	33,179,089	24,408,201	32,438,361	363,376,985
4	Fixed Transition Amount (FTA) Revenues	31,251,982	27,190,443	26,846,918	25,361,218	53,029,849	45,316,156	56,049,418	59,911,039	110,090	43,682,440	19,542,026	36,623,016	424,914,565
5	Transmission Revenues	190,276,917	190,276,917	190,276,917	190,276,917	190,276,917	190,276,917	190,276,917	190,445,571	183,973,475	190,146,536	189,412,792	173,400,536	2,259,317,226
6	Distribution Revenue Requirement	2,765,083	2,765,083	2,765,083	2,765,083	2,765,083	2,765,083	2,765,083	2,765,083	2,685,333	2,762,667	2,762,667	2,762,667	33,094,000
7	Nuclear Decommissioning Revenue Requirement	16,735,917	16,735,917	16,735,917	16,735,917	16,735,917	16,735,917	16,735,917	16,735,917	16,736,667	16,736,000	16,736,000	16,736,000	200,827,156
8	Public Purpose Programs Revenue Requirement	2,191,321	0	0	0	0	0	0	0	0	0	0	0	2,191,321
9	One-time Adjustments	(7,567,119)	(5,174,885)	(6,546,998)	(6,387,145)	(5,621,284)	(6,684,788)	(6,382,074)	(6,404,675)	(4,471,593)	(5,841,934)	(4,992,330)	(4,591,682)	(71,846,506)
10	Shareholder Participation Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Revenue Cycle Services Credits	(44,385,288)	(191,962,058)	(330,117,834)	(217,663,267)	(374,747,560)	(714,086,767)	(752,731,823)	(752,305,446)	(569,430,694)	(674,540,555)	(325,995,634)	(415,334,582)	(5,342,719,767)
12	SUBTOTAL (lines 1 through 9)	(1,615,347)	(1,851,590)	(2,391,161,818)	(2,104,780)	(3,822,434)	(6,994,305)	(7,084,784)	(7,275,304)	(5,135,382)	(6,522,133)	(3,139,136)	(3,653,953)	(49,071,543)
13	Less: Franchise Fees and Uncollectibles	(46,000,635)	(190,110,468)	(326,925,925)	(215,578,387)	(371,124,125)	(707,182,682)	(755,647,039)	(745,030,142)	(564,295,492)	(668,018,422)	(322,254,497)	(411,490,029)	(5,293,648,224)
14	SUBTOTAL without FFAU Expense (lines 10 plus 11)	5,017,739	7,324,397	4,864,998	7,633,098	10,716,773	7,230,158	6,184,398	5,385,303	5,507,274	5,089,810	4,967,925	3,359,317	73,591,082
15	FERC-Authorized ISO Charges for Transmission Support	(1,657,329,082)	(745,508,422)	(985,749,258)	(239,016,618)	(427,199,995)	(269,831,919)	(313,315,475)	(409,837,330)	(584,398,609)	(342,955,289)	(232,182,131)	(164,475,693)	(4,900,682,930)
16	Costs for Power Purchases from PX for PG&E's customers	0	0	0	0	684,828	679,246	359,759	429,337	460,091	430,061	423,495	542,992	4,010,410
17	Diablo Canyon-related ICP exclusion items	0	0	0	0	1,974,637	0	0	0	0	0	1,142,604	0	3,689,985
18	Consumer Education Program & Electric Education Trust	1,616,141,186	560,732,351	363,787,272	30,843,034	(629,336,186)	(728,104,777)	(405,787,416)	(329,377,572)	(193,389,518)	(319,542,163)	(33,538,342)	(243,102,228)	(310,674,357)
19	Current Month Activity (lines 12 through 16)	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Generation Memorandum Account Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Utility Generation Balancing Account Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DWRISO BA Transfer	1,616,141,186	560,732,351	363,787,272	30,843,034	(629,336,186)	(728,104,777)	(405,787,416)	(329,377,572)	(193,389,518)	(319,542,163)	(33,538,342)	(243,102,228)	(310,674,357)
23	Total Monthly Activity	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Beginning of Month Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total (lines 19 through 20)	1,616,141,186	560,732,351	363,787,272	30,843,034	(629,336,186)	(728,104,777)	(405,787,416)	(329,377,572)	(193,389,518)	(319,542,163)	(33,538,342)	(243,102,228)	(310,674,357)
26	Balance Transferred to the TCSA	(1,616,141,186)	(560,732,351)	(363,787,272)	(30,843,034)	629,336,186	728,104,777	405,787,416	329,377,572	193,389,518	319,542,163	33,538,342	243,102,228	310,674,357
27	End of Month Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: Line 16 was revised to remove 2001 nuclear generation return and tax expenses associated with the rate base adopted for retained generation in 2002.

Ⓜ (-) denotes a credit entry

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating The Transition Revenue Account
 Pursuant to Decisions 01-03-082 and 02-04-016

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2002	Line No.
1	Recorded Total Electric Revenues	(758,125,988)	(597,019,780)	(733,775,914)	(669,006,928)	(697,556,123)	(943,130,419)	(1,112,882,981)	(1,065,152,868)	(976,192,165)	(924,339,788)	(665,256,026)	(683,122,651)	(10,023,252,231)	1
2	DWR - Power	113,091,608	77,902,762	93,890,271	47,945,263	147,776,041	139,096,820	145,367,822	157,826,784	146,361,995	141,906,989	273,731,000	90,086,664	1,576,763,620	2
3	DWR - Bond	0	0	0	0	0	0	0	0	0	0	12,412,373	24,383,609	36,795,962	3
4	Fixed Transition Amount (FTA) Revenues	36,415,355	31,089,963	34,515,920	31,886,807	33,616,225	34,388,985	42,865,602	41,024,028	36,669,421	36,189,231	35,300,669	39,117,212	435,069,418	4
5	Transmission Revenues	48,535,386	40,883,151	43,201,183	47,162,535	48,272,616	47,614,933	55,472,512	57,126,180	48,732,424	47,329,612	47,661,424	50,229,597	582,020,993	5
6	Distribution Revenue Requirement	188,665,750	188,665,750	185,095,591	185,912,909	107,179,065	185,463,618	185,934,250	185,934,250	185,504,250	184,704,688	185,504,250	185,504,250	2,163,519,478	6
7	Nuclear Decommissioning Revenue Requirement	2,762,667	2,762,667	2,553,667	2,553,667	2,506,607	2,139,409	2,553,667	2,553,667	2,553,667	2,553,667	2,553,667	2,553,667	30,602,683	7
8	Public Purpose Programs Revenue Requirement	16,736,000	16,736,000	16,693,417	16,693,417	17,274,576	16,526,051	16,693,417	16,693,417	16,693,417	16,693,417	16,693,417	16,693,417	221,937,210	8
9	One-time Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Shareholder Participation Credits	(6,185,185)	(6,686,040)	(1,783,599)	(6,579,767)	(3,077,507)	(6,147,611)	(2,781,636)	(7,079,712)	(8,662,072)	(5,240,183)	(3,337,141)	(4,282,650)	(60,843,312)	10
11	Revenue Cycle Services Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	SUBTOTAL (lines 1 through 9)	(356,084,627)	(244,845,527)	(359,609,464)	(343,432,098)	(544,006,501)	(524,048,754)	(666,907,747)	(611,694,254)	(546,329,664)	(500,202,377)	(82,736,368)	(247,498,778)	(5,037,396,159)	12
13	Less: Franchise Fees and Uncollectibles	3,906,026	2,597,637	3,806,833	3,185,623	5,307,725	3,803,366	7,175,985	6,728,730	6,101,137	5,612,361	3,076,707	3,221,834	56,524,174	13
14	SUBTOTAL without FFSU Expense (lines 10 plus 11)	(352,178,601)	(242,247,890)	(355,802,631)	(340,246,474)	(538,698,776)	(516,245,387)	(659,731,732)	(604,965,524)	(540,228,528)	(494,589,817)	(89,659,661)	(244,276,944)	(4,980,871,985)	14
15	FFRC-Authorized ISO Charges for Transmission Support	3,411,723	3,130,134	2,960,834	5,880,183	4,826,493	(433,067)	11,444,128	6,048,649	(27,053,910)	(6,571,706)	5,840,506	(1,176,806)	8,308,160	15
16	Costs for Power Purchases from PX for PG&E's customers	134,817,902	130,717,316	(96,347,092)	128,677,806	143,078,116	159,259,689	181,500,576	152,335,571	161,983,050	135,815,003	131,941,859	155,441,228	1,252,220,021	16
17	Diablo Canyon-related CIP exclusion items	395,332	395,454	0	(3,590,487)	0	0	0	0	0	0	0	0	(2,799,701)	17
18	Consumer Education Program & Electric Education Trust	0	0	0	0	682,390	0	0	0	0	0	0	0	682,390	18
19	Current Month Activity (lines 12 through 16)	(213,563,644)	(108,004,987)	(714,188,891)	(211,266,972)	(390,101,778)	(359,419,786)	(466,767,048)	(446,581,304)	(405,239,388)	(365,346,520)	48,122,704	(90,011,522)	(3,722,451,116)	19
20	Generation Memorandum Account Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Utility Generation Balancing Account Transfer	205,723,510	82,594,747	62,481,755	94,126,512	97,471,020	74,259,321	76,535,809	78,166,600	73,698,858	86,137,133	76,018,709	108,824,344	1,116,010,318	21
22	DWR/ISO BA Transfer	(5,204,471)	(12,436,835)	(11,809,899)	(13,276,303)	(16,520,750)	(20,436,193)	(12,106,256)	20,722,297	31,028,391	10,638,823	(650,921)	2,474,589	(2,636,020,325)	22
23	Total Monthly Activity	(13,044,605)	(37,877,074)	(663,517,034)	(130,416,764)	(311,151,598)	(305,566,637)	(402,359,496)	(347,662,407)	(300,572,138)	(288,570,584)	123,490,491	21,287,411	(2,636,020,325)	23
24	Beginning of Month Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Total (lines 19 through 20)	(13,044,605)	(37,877,074)	(663,517,034)	(130,416,764)	(311,151,598)	(305,566,637)	(402,359,496)	(347,662,407)	(300,572,138)	(288,570,584)	123,490,491	21,287,411	(2,636,020,325)	25
26	Balance Transferred to the TCSA	13,044,605	37,877,074	663,517,034	130,416,764	311,151,598	305,566,637	402,359,496	347,662,407	300,572,138	288,570,584	(123,490,491)	(21,287,411)	2,636,020,325	26
27	End of Month Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	27

Ⓜ (-) denotes a credit entry

Revised Attachment IV-A
Pacific Gas and Electric Company
Restating the Transition Cost Balancing Account
Pursuant to Decisions 01-03-082 and 02-04-016

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Revenue from the TRA	(1,862,470)	(86,598,925)	(10,127,794)	(25,270,415)	(103,823,020)	46,822,296	32,005,894	660,510,698	597,961,621	460,213,776	868,646,365	1,775,703,877	4,861,156,505
2	Generation-Risked/Authorized Other Operating Revenue per D.97-09-056	(839,453)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(329,493)	(3,329,493)
3	Ten Percent Rate Reduction Amount per D.97-09-055	(97,724,320)	(91,914,572)	(55,439,272)	(29,470,978)	(34,936,014)	(42,238,252)	(42,237,723)	(46,238,222)	(41,822,217)	(35,597,478)	(34,888,179)	(38,694,199)	(446,301,694)
4	FTA Tariff Revenues per D.97-09-055	(349,186)	(333,669)	(35,981,126)	(30,522,125)	(34,360,300)	(34,036,013)	(39,305,362)	(45,214,477)	(38,421,914)	(33,270,369)	(35,152,729)	(38,469,889)	(445,172,914)
5	December 31, 1997 Balance Transfer from the Interim Transition Cost Balancing Account (ICTBA) per D.97-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
6	End-of-Year Annual Transfer of Credit Balance: Must-Run Fossil Memorandum Account Non-Must-Run Fossil Memorandum Account Must-Run Hydroelectric/Geothermal Memorandum Account Non-Must-Run Hydroelectric/Geothermal Memorandum Account Subtotal Transfers from Generation Plant Memorandum Accounts per D.97-11-074 CPUC Jurisdictional Factor Net Transfers from Generation Plant Memorandum Accounts per D.97-11-074	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
7	At Time of Market Valuation: Transfer of Credit Balance Must-Run Fossil Memorandum Account Non-Must-Run Fossil Memorandum Account Must-Run Hydroelectric/Geothermal Memorandum Account Non-Must-Run Hydroelectric/Geothermal Memorandum Account Subtotal Transfers from Generation Plant Memorandum Accounts per D.97-11-074 CPUC Jurisdictional Factor Net Transfers from Generation Plant Memorandum Accounts per D.97-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Estimated Market Value Above Book Value Must-Run Fossil Memorandum Account Non-Must-Run Fossil Memorandum Account Must-Run Hydroelectric/Geothermal Memorandum Account Non-Must-Run Hydroelectric/Geothermal Memorandum Account Subtotal Market Valuation Adjustments for Recovery per D.97-11-074 CPUC Jurisdictional Factor Net Market Valuation Adjustments for Recovery per D.97-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
9	December 31, 1997 Balance Transfer from Interim Completion Transition Cost Balancing Account (ICTCBA)	(26,094)	(22,703)	(13,032)	(102,260)	(161,205)	(161,205)	(61,249)	(22,487)	(65,738)	(78,459)	(15,595)	(115,551)	(897,269)
10	Revenues from Departing Load Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
11	CPUC Designated Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
12	SO2 Allowances	0	0	0	0	0	3,399	0	0	0	0	0	0	3,399
13	December 31, 1997 Balance Transfers from: Real Property Sales Memorandum Account (RPSMA) per D.94-04-024 SNGZ Substation Memorandum Account (SSMA) per D.96-02-094	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Indemnity Payments per D.96-09-004	(21,726)	0	0	0	0	0	0	0	0	0	0	0	0
15	Net Proceeds from Real Property Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Net Credit from Generating Facility Operation & Maintenance (GFCOM) Account	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Generation Asset Balancing Account	(74,906,659)	(151,899,393)	(253,101,721)	(85,793,267)	(173,220,795)	(413,982,194)	269,972,066	(1,499,697,626)	514,625,540	412,657,749	832,717,714	1,700,182,539	1,566,376,318
18	Revenue Subtotal (Sum of Lines 1 through 17)	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Net Used	0	0	0	0	0	0	0	0	0	0	0	0	0
20	One Time Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Revenue Total	(74,906,659)	(151,899,393)	(253,101,721)	(85,793,267)	(173,220,795)	(413,982,194)	269,972,066	(1,499,697,626)	514,625,540	412,657,749	832,717,714	1,700,182,539	1,566,376,318
22	(Revenue)/Cost Carried Forward from Prior Month	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Interest on Revenue Section Average Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Revenue Transfer to Current Cost Section	74,906,659	151,899,393	253,101,721	85,793,267	173,220,795	413,982,194	86,854,200	815,843,356	0	0	0	0	1,553,365,206
26	Revenue Total Available for Current Month	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Revenue Total Available for Current Month	0	0	0	0	0	0	0	0	0	0	0	0	0

Revised Attachment IV-A
Pacific Gas and Electric Company
Restating the Transition Cost Balancing Account
Pursuant to Decisions 01-03-082 and 02-04-016

LINE NO.	DATE	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
24		Revenue Transfer from Current Cost Section	(74,506,695)	(151,869,353)	(253,101,721)	(84,253,287)	(173,320,755)	0	0	0	0	0	0	(1,553,352,226)
25		Diablo Canyon Entires												
		ICP Revenue Recovery	52,915,894	51,174,464	54,846,158	52,950,657	41,753,841	53,220,914	55,019,630	42,488,459	33,387,705	33,000,854	52,167,828	577,642,652
		Less: PX Revenues	(46,821,925)	(44,650,650)	(44,923,349)	(44,701,991)	(49,085,529)	(49,383,149)	(51,000,595)	(42,488,459)	(36,848,986)	(30,086,452)	(34,038,165)	(1,445,438,348)
		Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0
		Net ICP Costs	6,093,969	6,523,814	9,922,809	7,848,666	(7,331,688)	(6,162,235)	(7,781,681)	(78,946,270)	(3,461,281)	(3,085,628)	(2,031,337)	(87,796,723)
		CPIC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0
		Net ICP Costs	6,093,969	6,523,814	9,922,809	7,848,666	(7,331,688)	(6,162,235)	(7,781,681)	(3,461,281)	(3,085,628)	(2,031,337)	(2,031,337)	(87,796,723)
26		December 31, 1997 Balance Transfer from Diablo Canyon Audit Cost Memorandum Account (DCA/OMA)	0	0	0	0	0	0	0	0	0	0	0	0
27		Diablo Canyon Audit Invoices	0	0	0	0	0	0	0	0	0	0	0	0
28		End-of-Year Annual Balance Transfer of Diablo Canyon Property Tax Balancing Account (DCA/PTA)	0	0	0	0	0	0	0	0	0	0	0	0
29		Net Used	0	0	0	0	0	0	0	0	0	0	0	0
30		Net Used	0	0	0	0	0	0	0	0	0	0	0	0
31		Subtotal End-of-Year Annual Transfer of Balance, as Applicable, in Non-Nuclear Run Hypothetical Memorandum Account (NHR/OMA)	0	0	0	0	0	0	0	0	0	0	0	0
32		Divestiture Bonus Return on Equity Entry	0	0	0	0	0	0	0	0	0	0	0	0
		Monthly Balance Transfer from Divestiture Bonus Return on Equity Memorandum Account (DB/OMA)	0	0	0	0	0	0	0	0	0	0	0	0
33		CP Expenses												
		December 31, 1997 Balance Transfer from BRPU Settlement Costs Subaccount	63,392,079	78,732,470	78,276,534	91,142,124	128,018,566	152,710,318	126,552,812	81,532,409	116,557,748	88,507,170	202,213,927	1,290,680,070
		Interest - PX Based SHAC	0	0	0	0	0	0	0	0	0	0	0	0
		Less: PX Revenues	(53,099,700)	(46,000,654)	(54,330,096)	(47,172,659)	(91,628,597)	(235,578,056)	(173,745,711)	(288,820,701)	(446,871,017)	(330,342,214)	(465,571,573)	(2,145,867,633)
		Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0
		Subtotal CP Expenses	10,292,379	32,731,816	23,946,438	43,969,465	36,389,969	(83,300,738)	(73,333,187)	(170,333,447)	(230,313,269)	(141,835,044)	(64,357,646)	(72,677,718)
		CPIC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0
		Net CP Expenses	10,292,379	32,731,816	23,946,438	43,969,465	(36,389,969)	(73,333,187)	(170,333,447)	(230,313,269)	(141,835,044)	(64,357,646)	(64,357,646)	(72,677,718)
34		Subtotal Current Period BRPU Settlement Costs	73,684,458	111,463,626	102,222,972	135,138,589	164,348,505	149,407,131	123,174,625	86,224,261	116,244,483	84,152,126	137,856,281	1,218,002,352
35		Other Purchased Power Contracts												
		Current Period CPFS Costs	2,142	342,135	97,408	1,816	400,151	0	0	0	0	0	0	5,518,051
		Other Purchased Power Contracts	7,455,393	(97,881,028)	(1,202,529)	(4,495,111)	4,532,465	19,454,001	714,135	2,895,050	(6,970,747)	(4,433,714)	(5,792,557)	(1,076,694)
		Less: PX Revenues	(7,137,271)	(2,971,538)	(2,463,854)	(4,171,058)	(24,571,359)	(19,454,001)	(40,142,188)	17,596,104	25,046,410	67,733,042	125,134,519	138,751,382
		Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0
		Subtotal Net Other Purchased Power Contract Costs	14,592,894	(100,609,521)	(3,163,375)	(6,355,293)	(20,038,894)	(35,048,144)	(38,628,053)	20,262,194	53,369,526	(3,697,229)	120,341,962	128,674,578
		CPIC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0
		Net Other Purchased Power Contract Costs	14,592,894	(100,609,521)	(3,163,375)	(6,355,293)	(20,038,894)	(35,048,144)	(38,628,053)	20,262,194	53,369,526	(3,697,229)	120,341,962	128,674,578
36		Currently Incurred Costs Subaccount Subtotal (Sum of Lines 24 through 35)	(23,386,621)	(146,814,244)	(167,894,178)	(53,812,741)	(172,185,254)	(83,409,627)	(1,068,976,124)	(52,511,360)	(16,867,557)	(112,118,156)	(247,499,063)	(2,392,794,656)
37		Subtotal Electric Supply Procurement Cost	0	0	0	0	0	0	0	0	0	0	0	0
38		Net End of Period Currently Incurred Costs Subaccount Balance	(23,386,621)	(146,814,244)	(167,894,178)	(53,812,741)	(172,185,254)	(83,409,627)	(1,068,976,124)	(52,511,360)	(16,867,557)	(112,118,156)	(247,499,063)	(2,392,794,656)
39		Sum of Lines 28 and 40												

Revised Attachment IV-A
Pacific Gas and Electric Company
Restating the Transition Cost Balancing Account
Pursuant to Decisions 01-03-082 and 02-04-016

LINE NO. DESCRIPTION JANUARY FEBRUARY MARCH APRIL MAY JUNE JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER TOTAL JUNE 30, 2010

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	JUNE 30, 2010
51	Current Costs Section, Schedule Amortization Subaccount, continued														
	GRC Authorized Geothermal Decommissioning Amortization Expense	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	(2,131)
	Subtotal Non-Nuclear Decommissioning Expenses	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	0,588,900	14,285,888
	Total Non-Nuclear Decommissioning Expenses	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	1,184,812	14,285,888
52	Hydroelectric/Geothermal Entries														
	Prior Period Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfer of Debt Balance, as Applicable, from Must-Run Hydroelectric/Geothermal Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Memorandum Account (MPHOMA)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Must-Run Hydroelectric/Geothermal & Helms Sunk Cost Incremental Revenue Requirement	8,800,855	8,800,852	8,777,329	8,714,987	8,652,004	8,591,457	8,528,079	8,463,117	8,397,679	8,332,239	8,266,799	8,201,359	8,135,919	105,789,436
55	Non-Must-Run Hydroelectric/Geothermal & Helms Sunk Cost Incremental Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Hydroelectric/Geothermal Entries														
	GRC Authorized Non-Must-Run Geothermal Decommissioning Expenses	10,287	8,350	8,415	8,479	8,538	8,597	8,656	8,715	8,774	8,833	8,892	8,951	9,010	85,130
	Subtotal Geothermal Decommissioning Expenses	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	8,100,002	81,000,020
	GRC CPUC Factor	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	0,088,200	882,200
	Net Total Hydroelectric/Geothermal	8,888,279	8,888,202	8,788,202	8,714,987	8,652,004	8,591,457	8,528,079	8,463,117	8,397,679	8,332,239	8,266,799	8,201,359	8,135,919	105,789,436
56A	Subtotal Non-Must-Run Hydroelectric/Geothermal Capital-Related Revenue Requirement	9,822,781	7,005,200	8,616,461	8,571,885	8,527,550	8,478,675	8,429,149	8,379,234	8,329,319	8,279,404	8,229,489	8,179,574	8,129,659	70,949,254
57	Schedule Amortization Subaccount Subtotal (Sum of Lines 42 through 55A)	142,776,682	140,316,007	141,469,004	140,890,534	140,325,523	140,892,472	139,294,055	139,855,243	139,251,479	138,708,813	138,166,197	137,623,627	137,081,047	1,849,870,247
58	Net Used	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58A	Under/Over Collection Carried Forward from Prior Month	436,683,286	545,442,237	538,344,020	512,260,358	519,357,249	587,727,318	520,519,116	576,890,220	78,229,733	188,533,659	207,107,787	426,652,386	68A	426,652,386
58B	Prior Period Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58C	Interest on Current Costs Section Average Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58D	Revenue Transfer to Accelerated Cost Section	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Net End of Period Current Costs Section Balance (Sum of Lines 41, 57, and 58a thru 58d)	585,442,237	538,944,500	512,599,536	516,597,246	565,741,318	520,519,116	576,890,220	78,229,733	188,533,659	207,107,787	426,652,386	68D	426,652,386	
	ACCELERATED COSTS SECTION														
69A	Revenue Transfer from Current Cost Section	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Dubbo Canyon Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	Regulatory Asset Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	Fossil Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	Non-Nuclear Decommissioning Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	Hydroelectric Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	Geothermal Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	Nuclear Decommissioning Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	Accelerated Costs Subtotal (Sum of Lines 69A through 76)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	Net Used	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	(186,953,314)	78A
8A	Under/Over Collection Carried Forward from Prior Month	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8B	Prior Period Adjustments	2,302,781	3,178,314	(18,395)	1,771,580	3,128,222	4,554,839	7,926,885	13,884,688	389,447	3,482,540	6,463,727	10,538,422	28,810,365	78B
8C	Interest on Accelerated Costs Section Average Balance	(186,881,533)	(185,592,218)	(183,888,124)	(181,912,544)	(179,790,523)	(174,235,783)	(165,288,818)	(156,712,355)	(146,228,507)	(135,999,418)	(125,823,357)	(115,574,359)	(105,255,804)	78C
9	Net End of Period Accelerated Costs Section Balance (Sum of Lines 77 through 78c)	358,761,204	355,433,282	328,820,233	477,589,705	607,655,895	770,285,235	1,094,035,842	1,420,621,133	1,635,368	3,025,235,804	3,025,235,804	3,025,235,804	3,025,235,804	81
0	Net Used	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Net End of Period Sections I - III Balance (Sum of Lines 23, 69, and 79)	358,761,204	355,433,282	328,820,233	477,589,705	607,655,895	770,285,235	1,094,035,842	1,420,621,133	1,635,368	3,025,235,804	3,025,235,804	3,025,235,804	3,025,235,804	80

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
82	If Applicable, a One-Time Transfer to Transfer Debt Balance to Post-2001 Costs	0	0	0	0	0	0	0	0	0	0	0	0
POST-2001 ELIGIBLE COSTS SECTION													
83	Pre-Period Ending Subaccount Balance	21,514,885	22,482,545	22,585,547	25,882,133	25,883,846	25,824,659	25,781,833	33,228,817	34,797,222	34,700,740	35,854,288	21,514,885
84	Additional Renewables Program Funding Costs Subaccount	0	0	0	0	0	0	0	0	0	0	0	0
85	Additional Renewables Program Funding Costs	0	0	0	0	0	0	0	0	0	0	0	0
86	Dispatched Transfer Cost Recovery Subaccounts	0	0	0	0	0	0	0	0	0	0	0	0
87	Dispatched Transfer Costs Subaccount (Limit \$50 million)	0	0	0	0	0	0	0	0	0	0	0	0
88	Renewable Program Costs Subaccount (Limit \$162 million or actual, excluding interest)	0	0	0	0	0	0	0	0	0	0	0	0
89	Renewable Program Costs Subaccount (Section 378)	0	0	0	0	0	0	0	0	0	0	0	0
90	Employee Transition Costs Subaccount	0	0	0	0	0	0	0	0	0	0	0	0
91	January 1, 1998 Balance Transfer from RMA	655,823	1,057	2,645,697	312	5,916	2,156	7,261,324	11,674,744	(288,268)	1,957,428	294,550	13,033,527
92	Post-1997 Employee Transition Costs	0	0	0	0	0	0	0	0	0	0	0	0
93	CF Expenses	0	0	0	0	0	0	0	0	0	0	0	0
94	Less: PX Revenues	0	0	0	0	0	0	0	0	0	0	0	0
95	Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0
96	Subtotal Post 2001 - Eligible CF Expenses	0	0	0	0	0	0	0	0	0	0	0	0
97	Other Purchased Power Contracts	0	0	0	0	0	0	0	0	0	0	0	0
98	Less: PX Revenues	0	0	0	0	0	0	0	0	0	0	0	0
99	Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0
100	Subtotal Post 2001 - Eligible Other Purchased Power Contracts	0	0	0	0	0	0	0	0	0	0	0	0
101	Post 2001 - Eligible OFSS Costs	0	0	0	0	0	0	0	0	0	0	0	0
102	Post 2001 - Eligible Costs Subtotal (Sum of Lines 83 through 99)	22,570,718	22,483,612	25,240,844	25,352,445	25,500,452	26,637,114	33,043,757	34,377,231	34,506,954	35,759,189	36,238,838	34,548,423
103	One Time Entry per 01-00-02-048	0	0	0	0	0	0	0	0	0	0	0	0
104	Total Interest on One Time Entry	111,827	111,835	121,489	131,440	134,495	142,719	163,830	188,559	191,787	195,009	200,485	1,890,220
105	Interest on Post 2001-Eligible Costs Average Balance	581,243,719	578,834,828	584,182,396	603,183,850	633,591,655	796,047,339	1,127,644,409	(912,132,485)	608,596,325	1,465,852,400	1,901,673,156	3,895,876,156
106	End of Period TCSA Balance	581,243,719	578,834,828	584,182,396	603,183,850	633,591,655	796,047,339	1,127,644,409	(912,132,485)	608,596,325	1,465,852,400	1,901,673,156	3,895,876,156
107	(Sum of Lines 81, 93, and 94 through 99)												

NEC/00/0003 TCSA Report/TCBA Restatement 6-23-03/Revised PACER/GMA/TCBA - Sept. 2003 - FILED w/Revised GMAe (Non-Aggregated)

Revised Attachment W-A
Pacific Gas and Electric Company
Resolving the Transition Cost Balancing Account
Pursuant to Decisions 01-03-062 and 02-04-016
2001

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	LINE NO.
24	Revenue Transfer from Current Cost Section	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Double Canyon Expense	(31,254,212)	31,513,197	0	0	0	0	0	0	147,232	0	0	0	138,957	25
26	December 31, 1997 Balance Transfer from Double Canyon Audit Cost Memorandum Account (DCCAMA)	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Double Canyon Audit Invoices	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28	End of Year Annual Balance Transfer of Double Canyon Property Tax Balancing Account (DOPTE)	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Net Used														29
30	Net Used														30
31	Subtotal End of Year Annual Transfer of Balance, as Applicable, to Non-Market Run Hydroelectric/Geothermal Memorandum Account (NEMR/GMA)	0	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Divestiture Bonus Return on Equity Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Monthly Balance Transfer from Divestiture Bonus Return on Equity Memorandum Account (DBR/GEMA)	0	0	0	0	0	0	0	0	0	0	0	0	0	33
34	December 31, 1997 Balance Transfer from BPO Statement Costs Subaccount	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	OF Expenses	(40,419,203)	40,404,554	2,242,407	467,208	566,555	397,256	476,313	512,388	694,742	666,694	592,151	486,324	7,057,398	35
36	Subtotal Current Period BPO Statement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37	Current Period OFPS Costs	468,887	0	0	0	0	0	0	0	0	0	0	0	468,887	37
38	Other Purchased Power Contract Costs	(4,367,278)	3,782,068	1,218,224	148,140	199,609	124,323	138,337	162,378	122,237	57,724	156,664	102,644	1,956,311	38
39	Currently Incurred Costs Subaccount Subtotal (Sum of Lines 24 Through 38)	(75,844,295)	75,698,810	3,466,651	632,948	784,144	521,578	614,710	676,767	827,278	887,699	637,215	593,668	9,456,653	39
40	Subtotal Electric Supply Procurement Cost (ECPUC Incentional Expense)	0	916,338	2,702,995	790,639	881,392	863,327	810,105	783,790	1,539,104	1,157,232	441,395	1,038,666	11,950,614	40
41	Net End of Period Currently Incurred Costs Subaccount Balance (Sum of Lines 33 and 40)	(75,844,295)	76,615,148	6,169,646	1,413,587	1,671,536	1,384,904	1,424,815	1,462,568	2,365,383	2,044,922	1,077,690	1,892,634	21,407,276	41

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating the Transition Cost Balancing Account
 Pursuant to Decisions 01-03-02 and 02-04-016

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	LINE NO.
CURRENT COSTS SECTION, Scheduled Amortization Subaccount															
42	Regulatory Asset Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	42
	PP&P Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GRC CPUC Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Net PP&P Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	Pension Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	43
	Long-Term Disability Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GRC CPUC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Net Long-Term Disability Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	DF Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	45
46	Applied Utes Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	46
47	SFAS No. 109 Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	47
48	WSPA Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	42	0	0	42	48
49	DCE Humboldt Regulatory Asset Special Assessment Amortization Expense	0	0	0	0	0	0	0	0	0	22	0	0	22	49
50	Hedges Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	50
51	Amortization Expense of Loss on Sale or Appraisal of Power Plants	0	0	0	0	0	0	0	0	0	0	0	0	0	51
52	Loss on Rescinded Debt Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	52
53	Balance Sheet Expense	384,705	328,916	320,396	395,712	940,178	942,257	946,142	946,872	551,877	953,805	552,718	567,287	11,329,644	53
	Interest Adjustment Amortization Expense	7,244	7,378	7,467	7,551	7,638	7,726	7,795	7,815	7,666	7,919	7,960	7,990	92,288	54
54	Generation-Related Portion of HSM Amortization Expense	251,241	0	0	0	0	0	0	0	0	0	0	0	251,241	55
55	December 31, 1997 Balance Transfer of the Transition Cost Audit Memorandum Account (TCAMA)	0	0	0	0	0	0	0	0	0	0	0	0	0	55
56	Double Canyon Surplus Cost Revenue Requirement per D. 01-05-068	0	0	0	0	0	0	0	0	0	0	0	0	0	56
58	Fossil Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	58
Fossil Surplus Cost Revenue Requirement															
58 A	Subtotal Depreciation, Taxes, and Return on Plants County in Elbow	0	0	0	0	0	0	0	0	0	0	0	0	0	58 A
57	Fuel Oil Inventory Carrying Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	57
58	Transfer of Debt Balance, as Applicable, from Must-Run Fossil Plant Memorandum Account	0	0	0	0	0	0	0	0	0	0	0	0	0	58
59	Non-Nuclear Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	59
	Fossil/Nonnuclear Environmental Decommissioning Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	59
60	GRC Authorized Positional/Non-Environmental Decommissioning Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	60

Note: Lines 56 and 56A were revised to remove 2001 fossil generation return and tax expense associated with the rate base adopted for retained generation in 2002.

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	LINE NO.
81	GPR-Accelerated Depreciation Subsequent to 2001	0	0	0	0	0	0	0	0	0	0	0	0	0	81
	Subtotal Non-Nuclear Decommissioning Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GPR-Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GPR-UCR	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Non-Nuclear Decommissioning Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	Hydroelectric/Geothermal Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	82
	Pre-Joint Access Hydroelectric/Geothermal Sum Cost Incremental Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GPR-UCR	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Net Pre-Joint Access Hydroelectric/Geothermal Sum Cost Incremental Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0	
83	Transfer of Debt Balance, as Applicable, from Must-Run Hydroelectric/Geothermal Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	83
	Memorandum Account (MIRGMA)	0	0	0	0	0	0	0	0	0	0	0	0	0	
84	Must-Run Hydroelectric/Geothermal & Helms Sum Cost Incremental Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0	84
85	Non-Nuclear Hydroelectric/Geothermal & Helms Sum Cost Incremental Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0	85
	Hydroelectric/Geothermal Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Subtotal Hydroelectric/Geothermal	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GPR-UCR	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Net Total Hydroelectric/Geothermal	0	0	0	0	0	0	0	0	0	0	0	0	0	
86	Subtotal Non-Must-Run Hydroelectric/Geothermal Capital-Related Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0	86
	Subtotal Hydroelectric/Geothermal	0	0	0	0	0	0	0	0	0	0	0	0	0	
	GPR-UCR	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Net Total Hydroelectric/Geothermal	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	Scheduled Amortization Subsequent Subtotal (Sum of Lines 42 through 86A)	1,162,270	936,394	946,453	944,263	947,062	950,962	953,907	956,787	959,542	962,277	964,988	967,677	10,131,848	87
88	Not Used	0	0	0	0	0	0	0	0	0	0	0	0	0	88
88 A	Unsettled/Over Collection Claimed Forward from Prior Month	0	0	0	0	0	0	0	0	0	0	0	0	0	88 A
88 B	Prior Period Adjustments	90,951,477	15,240,541	83,795,009	100,899,332	103,257,442	105,676,724	108,192,851	110,757,573	112,299,317	113,920,261	115,520,261	117,175,379	90,951,477	88 B
88 C	Interest on Current Costs Section Average Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	88 C
88 D	Revenue Transfer to Accelerated Cost Section	0	0	0	0	0	0	0	0	0	0	0	0	0	88 D
89	Net End of Period Current Costs Section Balance (Sum of Lines 41, 47, and 88A thru 88D)	16,240,541	33,735,083	100,899,332	103,257,442	105,676,724	108,192,851	110,757,573	112,299,317	113,920,261	115,520,261	117,175,379	118,820,618	13,223,016	89
ACCELERATED COSTS SECTION															
89 A	Revenue Transfer from Current Cost Section	0	0	0	0	0	0	0	0	0	0	0	0	0	89 A
90	Debit Charge Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	90
91	Regulatory Asset Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	91
92	Fossil Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	92
93	Non-Nuclear Decommissioning Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	93
94	Hydroelectric Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	94
95	Geothermal Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	95
96	Nuclear Decommissioning Entry	0	0	0	0	0	0	0	0	0	0	0	0	0	96
97	Accelerated Costs Subtotal (Sum of Lines 89A through 96)	0	0	0	0	0	0	0	0	0	0	0	0	0	97
98	Not Used	0	0	0	0	0	0	0	0	0	0	0	0	0	98
98 A	Unsettled/Over Collection Claimed Forward from Prior Month	(520,899,219)	(502,276,379)	(480,132,068)	(460,616,338)	(443,524,937)	(427,336,008)	(413,231,953)	(401,584,474)	(389,157,397)	(379,125,143)	(364,735,752)	(356,659,216)	(520,899,219)	98 A
98 B	Prior Period Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	98 B
98 C	Interest on Accelerated Costs Section Average Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	98 C
99	Net End of Period Accelerated Costs Section Balance (Sum of Lines 97 through 98C)	(520,899,219)	(502,276,379)	(480,132,068)	(460,616,338)	(443,524,937)	(427,336,008)	(413,231,953)	(401,584,474)	(389,157,397)	(379,125,143)	(364,735,752)	(356,659,216)	(520,899,219)	99
100	Not Used	0	0	0	0	0	0	0	0	0	0	0	0	0	100
101	Net End of Period Sections I-III Balance (Sum of Lines 25, 83, and 99)	4,515,919,082	5,177,921,925	5,442,995,273	5,446,479,397	5,476,453,239	5,494,456,138	5,511,726,246	5,526,479,333	5,540,738,138	5,554,020,629	5,566,331,400	5,577,681,400	2,066,581,400	101

Notes: Line 84 was revised to remove 2001 non-nuclear generation return and tax expense associated with the rate base adopted for retained generation in 2002. Line 76C interest changes result from changes on the lines above.

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating the Transition Cost Balancing Account
 Pursuant to Decisions 01-09-082 and 02-04-016

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
82	Debit/(Credit)													
82	Application, a One-Time Transfer to Transfer Debt Balance to Post-2001 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
	POST-2001-ELIGIBLE COSTS SECTION													
83	Five Period Ending Subaccount Balance	36,438,853	38,652,761	39,101,284	39,314,149	39,458,358	39,622,743	53,525,337	63,271,732	69,246,228	70,918,868	70,326,673	70,326,673	56,426,553
84	Additional Renewable Program Funding Costs Subaccount	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Additional Renewable Program Funding Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Dispatch/Transmission Cost Recovery Subaccounts	0	0	0	0	0	0	0	0	0	0	0	0	0
85	Impaction District Exemptions Subaccount (limit \$20 million)	0	0	0	0	0	0	0	0	0	0	0	0	0
86	Renewable Program Costs Subaccount (limit \$182 million or actual, excluding interest)	0	0	0	0	0	0	0	0	0	0	0	0	0
87	Reliability Implementation Costs Subaccount (Section 216)	0	0	0	0	0	0	0	0	0	0	0	0	0
88	Employee Transition Costs Subaccount	0	0	0	0	0	0	0	0	0	0	0	0	0
88	January 1, 1999 Balance Transfer from RMA	1,594,789	233,611	1,262,298	20,530	10,324	13,744,271	9,266,431	6,429,552	199,621	186,115	0	0	33,721,353
89	Post-1997 Employee Transition Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
90	OF Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Less: PX Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Subtotal Post-2001 - Eligible OF Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Other Purchased Power Contracts	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Less: PX Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Less: ISO Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0
91	Subtotal Post-2001 - Eligible Other Purchased Power Contracts	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Post-2001 - Eligible OFSS Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Post-2001 - Eligible Costs Subtotal (Sum of Lines 83 through 92)	36,434,121	39,250,273	40,364,191	39,293,219	39,468,728	53,377,014	63,086,798	69,701,284	70,042,853	70,448,690	70,616,898	70,577,697	70,162,706
94	One-Time Prior Period Adjustment, Exclusion of Interest	0	0	(1,244,620)	0	0	0	0	0	0	0	0	0	(1,244,620)
95	Not Used	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Interest on Post-2001 Eligible Costs Average Balance	202,840	181,611	174,183	165,174	154,816	159,533	164,935	285,307	262,328	197,239	152,624	119,267	2,140,646
97	End of Period TCBA Balance (Sum of Lines 81, 82, and 94 through 96)	4,594,258,823	5,157,622,509	5,402,210,721	5,479,955,008	4,694,558,082	4,077,294,504	3,594,997,981	3,195,466,124	2,577,996,235	2,463,713,691	2,137,638,425	2,137,638,425	2,137,638,425

HEC/mbd/2003 TCBA Report/TCBA Reinstatement 4-03/Revised Restated GMA-TRM-TCBA - Sep. 2003 - FILED/Revised 2001 TCBA (Non-Aggr)

Revised Attachment IV-A
Pacific Gas and Electric Company
Restating the Transition Cost Balancing Account
Pursuant to Decisions 03-022 and 02-04-016
2002

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	Revenue from the RTA	(13,444,685)	(57,677,074)	(57,677,074)	(13,444,684)	(31,115,298)	(355,556,537)	(402,359,458)	(347,685,497)	(300,572,138)	(285,575,564)	123,462,481	21,287,411	2,438,520,253
2	Generation-Related/Advanced Other Operating Revenue per 0.37-06-055	(55,459)	(52,453)	(52,453)	(55,459)	(52,453)	(55,459)	(52,453)	(55,459)	(52,453)	(55,459)	(52,453)	(55,459)	(3,583,916)
3	Time Price/Rate Reduction Amount per 0.37-06-055	(18,000,801)	0	0	0	0	0	0	0	0	0	0	0	(18,000,801)
4	FTA Tariff Revenues per 0.37-06-055	(17,582,889)	0	0	0	0	0	0	0	0	0	0	0	(17,582,889)
5	December 31, 1997 Balance Transfer from the Interim Transition Cost Balancing Account (TCBA) per 0.37-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
6	End-of-Year Annual Transfer of Credit Balance: Must-Run Fuel Memorandum Account Must-Run Hydroelectric/Geothermal Memorandum Account Non-Must-Run Hydroelectric/Geothermal Memorandum Account Subsidy Transfers from Generation Plant Memorandum Accounts per 0.37-11-074 CPUC Jurisdictional Factor Net Transfers from Generation Plant Memorandum Accounts per 0.37-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
7	All Type of Market Valuation Transfer of Credit Balance: Must-Run Fuel Memorandum Account Non-Must-Run Fuel Memorandum Account Must-Run Hydroelectric/Geothermal Memorandum Account Non-Must-Run Hydroelectric/Geothermal Memorandum Account Subsidy Transfers from Generation Plant Memorandum Accounts per 0.37-11-074 CPUC Jurisdictional Factor Net Transfers from Generation Plant Memorandum Accounts per 0.37-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Estimated Market Value Above Book Value: Must-Run Fuel Memorandum Account Non-Must-Run Fuel Memorandum Account Must-Run Hydroelectric/Geothermal Memorandum Account Non-Must-Run Hydroelectric/Geothermal Memorandum Account Subsidy Transfers from Generation Plant Memorandum Accounts per 0.37-11-074 CPUC Jurisdictional Factor Net Market Valuation Amounts for Recovery per 0.37-11-074	0	0	0	0	0	0	0	0	0	0	0	0	0
9	December 31, 1997 Balance Transfer from Interim Competition Transition Cost Balancing Account (CTCA)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Revenue from Dispatching Load Customers	(28,644)	(63,312)	(63,312)	(28,644)	(63,312)	(78,563)	(82,893)	(43,718)	(27,500)	(23,530)	(37,393)	(22,853)	(589,546)
11	CPUC Designated Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
12	SO2 Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0
13	December 31, 1997 Balance Transfers from: Real Property Sales Memorandum Account (RPSMA) per 0.34-04-024 SO2 Subsidy Memorandum Account (SSMA) per 0.32-05-054 CPUC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Indemnity Payments per 0.35-08-004	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Net Proceeds from Real Property Sales CPUC Jurisdictional Factor Net Proceeds from Real Property Sales CPUC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Net Credit from Generating Facility Operation & Maintenance (EFCOM) Account CPUC Jurisdictional Factor Net Credit from Generating Facility Operation & Maintenance (EFCOM) Account	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Generation Asset Subsidy Account	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Revenue Subsidy (Sum of Lines 17 through 17)	(8,747,438)	(24,250,098)	(24,250,098)	(8,747,437)	(24,250,098)	(29,804,732)	(462,711,852)	(348,865,617)	(300,572,231)	(288,352,249)	123,129,005	20,335,055	(2,675,952,862)
19	Net Used	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Net Used	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Revenue Total	(4,747,438)	(28,250,098)	(28,250,098)	(4,747,437)	(28,250,098)	(34,059,470)	(462,711,852)	(348,865,617)	(300,572,231)	(288,352,249)	123,129,005	20,335,055	(2,675,952,862)
22	(Revenue) Cost Claimed Forward from Prior Month	2,316,288,670	2,287,541,234	2,289,320,206	1,555,201,559	1,424,351,188	1,122,865,871	816,891,078	414,248,226	66,183,609	0	0	0	2,316,288,670
22A	Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
22B	Interest on Revenue Sector Average Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
22C	Revenue Transfer to Current Cost Section	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Revenue Total Available for Current Month	2,287,541,234	2,229,291,206	2,229,291,206	1,424,351,188	1,122,865,871	816,891,078	414,248,226	66,183,609	0	0	0	0	2,287,541,234

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating the Transition Cost Balancing Account
 Pursuant to Decisions CP-062 and CP-04-016
 2002

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
24	Revenue Transfer from Current Cost Section	0	0	0	0	0	0	0	0	0	(58,742,649)	0	0	(58,742,649)
25	Debit Current Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	December 31, 1997 Balance Transfer from Diablo Canyon Audit Cost Memorandum Account (DCCMA)	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Diablo Canyon Audit Invoiced	0	0	0	0	0	0	0	0	0	0	0	0	0
28	End-of-Year Annual Balance Transfer from Diablo Canyon Property Tax Balancing Account (DCPTA)	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Not Used	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Not Used	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Subtotal End-of-Year Annual Transfer of Balance, as Applicable, in Non-Mid-Rate Hydrocarbons/thermal Memorandum Account (NHRMCA)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Divestiture Bonus Return on Equity Entry	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Monthly Balance Transfer from Divestiture Bonus Return on Equity Memorandum Account (DPRMCA)	0	0	0	0	0	0	0	0	0	0	0	0	0
34	December 31, 1997 Balance Transfer from BPPU Subaccount Costs Subaccount	0	0	0	0	0	0	0	0	0	0	0	0	0
35	December 31, 1997 Balance Transfer from Qualifying Facilities Shareholder Savings (QFSS) Subaccount	0	0	0	0	0	0	0	0	0	0	0	0	0
36	QF Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Subtotal Current Period BPPU Settlement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Current Period QFSS Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Other Purchased Power Contract Costs	0	0	0	0	0	23,140,006	0	0	0	0	0	0	23,140,006
40	Currently Incurred Costs Subaccount Subtotal (Sum of Lines 34 through 39)	0	0	0	0	0	23,140,006	0	0	0	(58,742,649)	0	0	(35,602,643)
41	Subtotal Electric Supply Procurement Cost	0	0	0	0	0	23,140,006	0	0	0	(58,742,649)	0	0	(35,602,643)
	Net End of Period Currently Incurred Costs Subaccount Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
	(Sum of Lines 39 and 40)	0	0	0	0	0	23,140,006	0	0	0	(58,742,649)	0	0	(35,602,643)

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating the Transition Cost Balancing Account
 Pursuant to Decision 03-08-008 and 03-04-016
 2002

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
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LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
CURRENT COSTS SECTION, Scheduled Amortization Subaccount														
42	Regulatory Asset Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	PP&P Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	GRC CPUC Factor	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net P&P Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Provision Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Long-Term Disability Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	GRC CPUC Jurisdictional Factor	0	0	0	0	0	0	0	0	0	0	0	0	0
	Net Long-Term Disability Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
45	OP Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Angels/Mesa Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
47	SFAS No. 109 Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
48	WAPA Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
49	DOE Humboldt Regulatory Asset Special Assessment Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Harris Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Amortization Expense of Loss on Sale or Appraisal of Power Plants	118,775	0	0	0	0	0	0	0	0	0	0	0	118,775
52	Loss on Required Debt Regulatory Asset Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	Balancing Account Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Harris Adjustment Account Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
54	Generation-Related Portion of HSM Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
55	December 31, 1997 Balances Transfer of the Transition Cost Acrea Memorandum Account (TCAMA)	0	0	0	0	0	0	0	0	0	0	0	0	0
55A	Delta Canyon Sunk Cost Revenue Requirement per 03-05-008	0	0	0	0	0	0	0	0	0	0	0	0	0
	Fossil Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
	Fossil Sunk Cost Revenue Requirement	0	0	0	0	0	0	0	0	0	0	0	0	0
	Appreciation Entry	0	0	0	0	0	0	0	0	0	0	0	0	0
56A	Special Depreciation, Taxes, and Payout on Plants Currently in Escrow	0	0	0	0	0	0	0	0	0	0	0	0	0
57	Fuel Oil Inventory Carrying Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
58	Transfer of Debt Balance, as Applicable, from Must-Run Fossil Plant Memorandum Account	0	0	0	0	0	0	0	0	0	0	0	0	0
	Non-Nuclear Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Post-Commercial Environmental Decommissioning Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
60	GRC-Approved Fossil/Environmental Non-Environmental Decommissioning Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0

Revised Attachment IV-A
 Pacific Gas and Electric Company
 Restating the Transition Cost Balancing Account
 Pursuant to Decision No. 02-04-016
 2002

LINE NO.	DESCRIPTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
82	POST 2001-ELIGIBLE COSTS SECTION													
	Post 2001-Eligible Costs Subtotal	71,055,844	72,568,840	72,674,710	104,135,471	104,332,291	104,644,530	104,652,789	105,656,691	105,213,715	105,397,624	105,674,141	105,926,711	71,055,844
83	Post 2001-Eligible Costs Subaccount Balances													
	Additional Renewable Program Funding Costs Subaccount													
	Additional Renewable Program Funding Costs					30,967,742								30,967,742
84	Displaced Transition Cost Recovery Subaccounts													
	Ingrition District Exemptions Subaccount (less \$2 million)													
	Ingrition District Exemptions Subaccount													
85	Renewable Program Costs Subaccount (less \$112 million of annual, standing interest)													
	Renewable Program Costs Subaccount			30,967,742		(30,967,742)								
86	Renewable Program Costs Subaccount (less \$112 million of annual, standing interest)													
	Renewable Program Costs Subaccount													
87	Renewable Program Costs Subaccount (less \$112 million of annual, standing interest)													
	Renewable Program Costs Subaccount													
88	Employee Transition Costs Subaccount													
	Employee Transition Costs Subaccount													
89	Post-1991 Employee Transition Costs	1,402,247		379,008	12,016			2,462,910	5,291		152,071	82,743	152,209	2,430,773
90	Other Expenses													
	Other Expenses													
	Less: ISO Revenues													
	Less: ISO Revenues													
	Subtotal Post 2001 - Eligible Costs Express													
91	Other Purchased Power Contracts													
	Other Purchased Power Contracts													
	Less: PX Revenues													
	Less: ISO Revenues													
	Subtotal Post 2001 - Eligible Other Purchased Power Contracts													
92	Post 2001 - Eligible OPR Costs													
	Post 2001 - Eligible OPR Costs													
93	Post 2001-Eligible Costs Subtotal (Sum of Lines 83 through 92)	72,458,191	72,568,840	104,021,450	104,136,487	104,332,899	104,644,530	104,659,248	105,656,352	105,213,715	105,319,895	105,756,894	105,862,019	104,455,059
94	One-Time Prior Period Adjustment, Exclusive of Interest													
95	Net Used													
96	Interest on Post 2001-Eligible Costs Average Balance	109,648	105,889	135,012	184,824	150,832	158,208	156,843	156,335	152,119	154,425	152,897	152,288	1,729,129
97	End of Period TCBA Balance (Sum of Lines 91, 92, and 94 through 96)	2,002,846,043	2,027,497,739	1,426,467,737	1,297,258,012	983,045,944	811,390,709	279,626,425	(64,311,191)	(378,468,847)	(641,133,232)	(914,554,797)	(502,128,844)	(912,528,844)

Net 2001-Eligible Costs Subtotal (Sum of Lines 83 through 92)