

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



June 18, 2007

Advice Letter 2824-G/3031-E

Rose de la Torre  
Pacific Gas & Electric  
77 Beale Street, Room 1088  
Mail Code B10C  
San Francisco, CA 94105

Subject: Extend the Pension Contribution Balancing Account for Electric and Gas  
Pension Contributions to Include the Year 2010

Dear Ms. de la Torre:

Advice Letter 2824-G/3031-E is effective January 1, 2007. A copy of the advice letter is returned herewith for your records.

Sincerely,

Sean H. Gallagher, Director  
Energy Division

<b>REGULATORY RELATIONS</b>	
M Brown Tariffs Section	D Poster
R Dela Torre	M Hughes
B Lam	
JUN 21 2007	
Return to _____	Records _____
	File _____
cc to _____	



**Brian K. Cherry**  
Vice President  
Regulatory Relations

77 Beale Street, Room 1087  
San Francisco, CA 94105

*Mailing Address*  
Mail Code B10C  
Pacific Gas and Electric Company  
P.O. Box 770000  
San Francisco, CA 94177

415.973.4977  
Internal: 223.4977  
Fax: 415.973.7226

April 13, 2007

**Advice 2824-G/3031-E**

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject:      Extend the Pension Contribution Balancing Account for Electric  
and Gas Pension Contributions to Include the Year 2010**

**Purpose**

Pursuant to Decision (D.) 07-03-044, Pacific Gas and Electric Company (PG&E) submits this Advice Letter to extend through the year 2010 the terms set forth and approved in Advice Letter 2755-G-A/2881-E-A, which established electric Preliminary Statement EJ – Pension Contributions Balancing Account (PCBA-E) and gas Preliminary Statement BQ – Pension Contribution Balancing Account (PCBA-G). The affected tariff sheets are listed on the enclosed Attachment I.

**Background**

On June 15, 2006, the Commission approved D.06-06-014 which adopted a settlement agreement reached among PG&E, the CPUC's Division of Ratepayer Advocates, and the Coalition of California Utility Employees that authorized PG&E to recover contributions to its employee pension plan during the years 2006 to 2009. The decision required PG&E to contribute \$249.7 million to its pension trust in 2006 and \$153.4 million annually in 2007 to 2009, with the associated revenue requirement divided among PG&E's lines of business.

D.06-06-014 authorized PG&E to recover the revenue requirement associated with its electric distribution, electric generation, and gas distribution lines of business (GRC jurisdictional). The GRC jurisdictional revenue requirement for 2006 was \$155.0 million and is estimated to be \$98.2 million in 2007. In each subsequent year, 2008 through 2010, the pension revenue requirement gradually increases due to increasing rate base, though the annual pension trust contribution remains the same.

In addition, the decision ordered PG&E to file an advice letter to establish a balancing account for the difference in the revenue requirement, if any, associated with the adopted pension contributions and (i) lower contributions for any reason or (ii) federally mandated higher contributions, with the difference to be refunded to or recovered from customers, as the case may be.

On July 20, 2006, in accordance with D.06-06-014, PG&E made the 2006 pension contribution of \$249.7 million.

On March 15, 2007, D.07-03-044 extended through the year 2010 the terms approved in D.06-06-014. Accordingly, PG&E will make a contribution of \$153.4 million to its pension trust in the year 2010, with the associated revenue requirement divided among PG&E's lines of business.

### **Proposed Preliminary Statement Changes**

Pursuant to D.07-03-044, PG&E hereby extends through the year 2010 the terms of electric Preliminary Statement EJ - Pension Contributions Balancing Account (PCBA-E) and gas Preliminary Statement BQ - Pension Contribution Balancing Account (PCBA-G), which established electric and gas balancing accounts to record the revenue requirement associated with the difference, if any, between the adopted annual pension contributions for 2006 to 2009 and (i) lower contributions for any reason or (ii) federally mandated higher contributions in those years.

The revenue requirement associated with the difference between the adopted contribution and the actual contribution will be refunded to or recovered from customers, as the case may be, annually in conjunction with PG&E's Annual Electric True-Up and Annual Gas True-Up filings via the Distribution Revenue Adjustment Mechanism (DRAM), Utility Generation Balancing Account (UGBA), Core Fixed Cost Account (CFCA), and Non-core Distribution Fixed Cost Account (NDFCA). The PCBA-E and PCBA-G will accrue interest at the same short-term rates used by PG&E for other balancing accounts, which is the three-month Commercial Paper rate for the previous month, as reported in the Federal Reserve Statistical Release.

### **Revenue Requirement Calculation**

In the event that the actual pension contribution is different than the contribution adopted by D.06-06-014 and D.07-03-044, the revenue requirement associated with the difference would be calculated by PG&E using the factors provided in the table below. The workpapers supporting the calculation of these factors are attached to this Advice Letter as Attachment 2.

Year of Contribution Difference	Year of Revenue Requirement Adjustment			
	2007	2008	2009	2010
2007	0.70239	0.05206	0.05015	0.04666
2008		0.70239	0.05206	0.05015
2009			0.70239	0.05206
2010				0.70239

In the year that the actual pension contribution is different from the adopted contribution, the factor for that year should be multiplied by the difference between the actual contribution and the adopted contribution to determine the revenue requirement associated with the difference.

In the years following the differing contribution, the factors for the subsequent years, as necessary, should be multiplied by the difference between the actual contribution and the adopted contribution, as calculated in the previous paragraph, to determine the associated revenue requirement effects for those years.

This process is applicable for each year that the actual contribution is different from the adopted contribution until PG&E's next General Rate Case, currently scheduled for the year 2011.

If the actual contribution is higher or lower than the authorized contribution, the revenue requirement associated with the difference, as calculated using the above factors, will be recorded to the PCBA-E and PCBA-G and recovered from or refunded to customers, as the case may be, annually in conjunction with PG&E's Annual Electric True-Up and Annual Gas True-Up filings via the Distribution Revenue Adjustment Mechanism (DRAM), Utility Generation Balancing Account (UGBA), Core Fixed Cost Account (CFCA), and Non-core Distribution Fixed Cost Account (NDFCA).

### **Protests**

Anyone wishing to protest this filing may do so by sending a letter by **May 3, 2007**, 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:

CPUC Energy Division  
 Attention: Tariff Unit, 4th Floor  
 505 Van Ness Avenue, 4<sup>th</sup> Floor  
 San Francisco, California 94102  
 Facsimile: (415) 703-2200

E-mail: [mas@cpuc.ca.gov](mailto:mas@cpuc.ca.gov) and [inj@cpuc.ca.gov](mailto:inj@cpuc.ca.gov)

Copies should also be mailed to the attention of the Director, Energy Division, Room 4005 and Honesto Gatchalian, Energy Division, at the address shown above.

The protest also should be sent via U.S. mail (and by facsimile and electronically, if possible) to PG&E at the address shown below on the same date it is mailed or delivered to the Commission.

Pacific Gas and Electric Company  
Attention: Brian Cherry  
Vice President, Regulatory Relations  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, California 94177  
Facsimile: (415) 973-7226  
E-mail: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

### **Effective Date**

PG&E requests that this advice letter become effective on **January 1, 2007** which is the effective date of D.07-03-044.

### **Notice**

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter are being sent electronically and via U.S. mail to parties shown on the attached list and the service list for A.05-12-002 and A.05-12-021. Address changes should be directed to Rose De La Torre (415) 973-4716. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/tariffs>



Vice President, Regulatory Relations

### Attachments:

cc: Service List for A.05-12-021  
Service Lists for A.05-12-002

# CALIFORNIA PUBLIC UTILITIES COMMISSION

## ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. Pacific Gas and Electric Company (ID39E)

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: David Poster

Phone #: (415) 973- 1082

E-mail: dxpu@pge.com

### EXPLANATION OF UTILITY TYPE

ELC = Electric

GAS = Gas

PLC = Pipeline

HEAT = Heat

WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 2824-G/3031-E

Subject of AL: Extend the Pension Contribution Balancing Account for Electric and Gas Pension Contributions to Include the Year 2010

Keywords (choose from CPUC listing): GRC, Pension Contribution

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution: D.07-03-044

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: N/A

Summarize differences between the AL and the prior withdrawn or rejected AL: \_\_\_\_\_

Resolution Required?  Yes  No

Requested effective date: 01-1-07

No. of tariff sheets: 6

Estimated system annual revenue effect: (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Electric Preliminary Statement Part EJ and Gas Preliminary Statement Part BQ.

Service affected and changes proposed: N/A

Pending advice letters that revise the same tariff sheets: N/A

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

**CPUC, Energy Division**

**Attention: Tariff Unit**

**505 Van Ness Ave.,**

**San Francisco, CA 94102**

**[mas@cpuc.ca.gov](mailto:mas@cpuc.ca.gov) and [jnj@cpuc.ca.gov](mailto:jnj@cpuc.ca.gov)**

**Utility Info (including e-mail)**

**Attn: Brian K. Cherry**

**Vice President, Regulatory Relations**

**77 Beale Street, Mail Code B10C**

**P.O. Box 770000**

**San Francisco, CA 94177**

**E-mail: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)**

**ATTACHMENT 1  
Advice 2824-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
24853-G	Preliminary Statement Part BQ--Pension Contribution Balancing Account	24223-G
24854-G	Table of Contents -- Preliminary Statements	24535-G
24855-G	Table of Contents -- Title Page	24675-G

**ATTACHMENT 1  
Advice 3031-E**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
26297-E	Preliminary Statement Part EJ--Pension Contribution Balancing Account	25227-E
26298-E	Table of Contents -- Preliminary Statements	25460-E
26299-E	Table of Contents -- Title Page	26001-E



PRELIMINARY STATEMENT  
(Continued)

BQ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-G)

1. PURPOSE: The purpose of the PCBA-G is to record the gas distribution revenue requirement associated with the difference between adopted annual pension contributions and (i) lower contributions for any reason; or (ii) federally mandated higher contributions.
2. APPLICABILITY: The PCBA-G shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account shall be determined annually in conjunction with the Annual Gas True-Up filing via the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA).
4. RATES: The PCBA-G does not currently have a rate component.
5. CALCULATION: At the end of each calendar year, through 2010, PG&E shall determine whether the actual pension contribution was higher or lower than the adopted pension contribution per D.06-06-014 and D.07-03-044. If the actual contribution was different than the adopted amount, PG&E shall determine the revenue requirement associated with the difference between the contribution amounts by applying the following factors. (T)

Year of Contribution Difference	Year of Revenue Requirement Adjustment			
	2007	2008	2009	2010
2007	0.70239	0.05206	0.05015	0.04666
2008		0.70239	0.05206	0.05015
2009			0.70239	0.05206
2010				0.70239

(N)  
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(N)

If the actual contribution was higher or lower than the adopted contribution, the following calculation should be performed in the year of the contribution:

- a. Determine the difference between the actual pension contribution and the adopted pension contribution;
- b. Multiply the difference as calculated in Section 5.a by the factor from the above table for the applicable year of the contribution; and
- c. Apply the unbundled cost category (UCC) factor for gas distribution, as adopted in the General Rate Case (24.55% for 2006; 23.53% for 2007-2010), to the amount derived in Section 5.b above. (T)

In the years subsequent to the higher or lower contribution, the following calculation should be performed:

- d. Multiply the difference derived in Section 5.a by the appropriate factor for the subsequent years, as applicable.

These steps should be repeated for each year that the actual contribution is different from the adopted contribution.

(Continued)



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Part AE	Core Pipeline Demand Charge Account .....	23301-G
Part AG	Core Firm Storage Account.....	23280-G
Part AH	Air Quality Adjustment Clause .....	14928-14930-G
Part AI	Applicant Installation Trench Inspection Deferred Account.....	19533-G
Part AJ	Applicant Installation Trench Inspection Memorandum Account.....	19534-G
Part AK	Low Income Energy Efficiency Memorandum Account.....	21244-G
Part AN	Hazardous Substance Mechanism.....	23281-23283, 16693-16694-G
Part AV	Capital Audit Consultant Cost Memorandum Account .....	20432-G
Part AW	Self-Generation Program Memorandum Account .....	23782-G
Part AX	Food Service Technology Center Memorandum Account.....	20987-G
Part BA	Public Purpose Program - Energy Efficiency .....	23360-23361-G
Part BB	Public Purpose Program Memorandum Account .....	23362-23363-G
Part BC	Financial Hedging Memorandum Account (FHMA) .....	21818-G
Part BE	Part BE.....	21965-G
Part BF	Gas Reimbursable Fees Balancing Account.....	23763-G
Part BG	Gas Credit Facilities Fees Tracking Account .....	22096-G
Part BH	Public Purpose Program Surcharge - Low Income Energy Efficiency Balancing Account .....	23364-G
Part BI	Public Purpose Program Surcharge - Research, Development and Demonstration Balancing Account .....	23365-23366-G
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Part BL	Noncore Distribution Fixed Cost Account.....	23791-G
Part BM	Gas Advanced Metering Account.....	23406-23407-G
Part BN	Pension Interest Memorandum Account (PIMA-G).....	23777-G
Part BP	SmartMeter Project Balancing Account - Gas.....	24123-24124-G
Part BQ	Pension Contribution Balancing Account .....	<b>24853</b> , 24224-G

(T)



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Rules	.....	24610-G
Maps, Contracts and Deviations	.....	24536-G
Sample Forms	.....	24612, 24369, 24613, 24674-G



PRELIMINARY STATEMENT  
(Continued)

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E)

1. **PURPOSE:** The purpose of the PCBA-E is to record the electric distribution and electric generation revenue requirement associated with the difference between adopted annual pension contributions and (i) lower contributions for any reason; or (ii) federally mandated higher contributions.
2. **APPLICABILITY:** The PCBA-E shall apply to all customer classes, except for any classes that may be specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined annually in conjunction with the Annual Electric True-Up filing via the Distribution Revenue Adjustment Mechanism (DRAM) and Utility Generation Balancing Account (UGBA).
4. **RATES:** The PCBA-E does not currently have a rate component.
5. **CALCULATION:** At the end of each calendar year, through 2010, PG&E shall determine whether the actual pension contribution was higher or lower than the adopted pension contribution per D.06-06-014 and D.07-03-044. If the actual contribution was different than the adopted amount, PG&E shall determine the revenue requirement associated with the difference between the contribution amounts by applying the following factors. (T)

Year of Contribution Difference	Year of Revenue Requirement Adjustment			
	2007	2008	2009	2010
2007	0.70239	0.05206	0.05015	0.04666
2008		0.70239	0.05206	0.05015
2009			0.70239	0.05206
2010				0.70239

(N)  
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(N)

If the actual contribution was higher or lower than the adopted contribution, the following calculation should be performed in the year of the contribution:

- a. Determine the difference between the actual pension contribution and the adopted pension contribution;
- b. Multiply the difference as calculated in Section 5.a by the factor from the above table for the applicable year of the contribution;
- c. Apply the unbundled cost category (UCC) factor for electric distribution, as adopted in the General Rate Case (43.71% for 2006; 42.02% for 2007-2010), to the amount derived in Section 5.b above; and (T)
- d. Apply the unbundled cost category (UCC) factors for electric generation, as adopted in the General Rate Case (24.55% for 2006; 22.70% for 2007-2010), to the amount derived in Section 5.b above. (T)

In the years subsequent to the higher or lower contribution, the following calculation should be performed:

- e. Multiply the difference derived in Section 5.a by the appropriate factor for the subsequent years, as applicable.

These steps should be repeated for each year that the actual contribution is different from the adopted contribution.

(Continued)



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**Preliminary Statements**

<b>SCHEDULE</b>	<b>TITLE OF SHEET</b>	<b>CAL P.U.C. SHEET NO.</b>
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Part ED	Demand Response Revenue Balancing Account (DRRBA).....	24743-E
Part EF	Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM).....	25392-E
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Part EH	Negative Indifference Amount Memorandum Account (NIAMA) .....	25088-E
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(T)



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**Advice 2824-G/3031-E**

**Attachment 2**

**Revenue Requirements Estimation Model**  
**Analysis of Pension Estimate**  
**Results of Operations Calculations (\$000)**

Note: In order to derive pension contribution revenue requirement factors, PG&E ran the Results of Operations (RO) model below with a single \$1 million investment. The resulting revenue requirement factor, in each year, is indicative of the percentage of the actual pension contribution that must be recovered through rates. The RO model below was run based on the assumptions and factors (e.g., cost allocations, tax and depreciation rates) used in PG&E's 2007 General Rate Case.

Ln.No.		2006	2007	2008	2009	2010			
1	Operating Revenue:	-	702	52	50	47			
	<b>Operating Expenses:</b>								
2	Energy	-	-	-	-	-			
3	Production	-	-	-	-	-			
4	Storage	-	-	-	-	-			
5	Transmission	-	-	-	-	-			
6	Distribution	-	-	-	-	-			
7	Customer Accounts	-	-	-	-	-			
8	Customer Services	-	-	-	-	-			
9	Administrative and General	-	670	-	-	-			
10	Uncollectibles	-	1	0	0	0			
11	Franchise Requirements	-	5	0	0	0			
12	Subtotal Expenses	-	677	0	0	0			
	<b>Taxes:</b>								
13	Property	-	-	2	3	3			
14	Payroll	-	-	-	-	-			
15	Other Taxes	-	-	-	-	-			
16	State Corporation Franchise	-	(1)	(1)	(0)	(0)			
17	Federal Income	-	5	9	8	7			
18	Subtotal Taxes	-	4	10	11	10			
19	Depreciation	-	8	16	16	16			
20	<b>Total Operating Expenses</b>	-	689	27	28	27			
21	<b>Net for Return</b>	-	13	25	22	20			
22	<b>Weighted Average Rate Base</b>	-	152	285	251	223			
23	<b>Rate of Return:</b>								
	On Rate Base	0.00%	8.78%	8.79%	8.79%	8.79%			
24	On Equity	0.00%	11.34%	11.35%	11.35%	11.35%			
	<b>Unbundled Cost Category Allocations</b>								
		<u>2006 UCC Factors</u>	<u>2007 - 2010 UCC Factors</u>						
25	Electric Generation	19.56%	22.70%	-	159	12	11	11	
26	Electric Distribution	41.74%	39.61%	-	278	21	20	18	
27	Gas Distribution	24.07%	22.89%	-	161	12	11	11	
28	Subtotal	85.37%	85.20%	-	598	44	43	40	
29	Nuclear Decom	0.43%	0.51%	-	4	0	0	0	
30	Electric PPP	1.97%	2.41%	-	17	1	1	1	
31	Gas PPP	0.48%	0.64%	-	4	0	0	0	
32	Electric Trans	6.57%	6.51%	-	46	3	3	3	
33	Gas Trans	5.18%	4.73%	-	33	2	2	2	
34	Subtotal	14.63%	14.80%	-	104	8	7	7	
35	Total Company Factor (Line 28 + Line 34)/1000	100.00%			-	0.70239	0.05206	0.05015	0.04666

**Revenue Requirements Estimation Model**  
**Analysis of Pension Estimate**  
**Results of Operations Calculations (\$000)**

Note: In order to derive pension contribution revenue requirement factors, PG&E ran the Results of Operations (RO) model below with a single \$1 million investment. The resulting revenue requirement factor, in each year, is indicative of the percentage of the actual pension contribution that must be recovered through rates. The RO model below was run based on the assumptions and factors (e.g., cost allocations, tax and depreciation rates) used in PG&E's 2007 General Rate Case.

Ln.No.		2006	2007	2008	2009	2010
	<b>Taxable Income:</b>					
1	Operating Revenue	-	702	52	50	47
2	Less: O&M Expenses	-	677	0	0	0
4	Taxes Other Than Income	-	-	2	3	3
5	Interest Charges	-	4	8	7	6
6	Fiscal/Calendar Adjustment	-	-	-	-	-
7	Operating Expense Adjustment	-	-	-	-	-
8	Capitalized Interest Adjustment	-	-	-	-	-
9	Capitalized Inventory Adjustment	-	-	-	-	-
10	Vacation Accrual Reduction	-	-	-	-	-
11	Subtotal Deductions	-	681	10	11	10
12	Taxable Income before Depreciation	-	21	42	39	37
	<b>California Corporation Franchise Tax (CCFT)</b>					
13	State Depreciation	-	27	50	43	39
14	Removal Costs	-	-	-	-	-
15	Repair Allowance	-	-	-	-	-
16	State Taxable Income	-	(6)	(8)	(4)	(2)
17	CCFT	-	(1)	(1)	(0)	(0)
18	Deferred Taxes - Depreciation	-	-	-	-	-
19	Deferred Taxes - Interest	-	-	-	-	-
20	Deferred Taxes - Vacation	-	-	-	-	-
21	Deferred Taxes- Other	-	-	-	-	-
22	Total CCFT	-	(1)	(1)	(0)	(0)
	<b>Federal Income Tax</b>					
23	Prior Year CCFT	-	-	(1)	(1)	(0)
24	Federal Depreciation	-	47	80	57	41
25	Removal Costs	-	-	-	-	-
26	Repair Allowance	-	-	-	-	-
27	Preferred Dividend Credit	-	-	-	-	-
28	Federal Taxable Income	-	(25)	(37)	(17)	(4)
29	Federal Income Tax	-	(9)	(13)	(6)	(1)
30	Deferred Taxes - Depreciation	-	13	22	14	9
31	Deferred Taxes - Interest	-	-	-	-	-
32	Deferred Taxes - Vacation	-	-	-	-	-
33	Deferred Taxes - Other	-	-	-	-	-
34	Total Federal Income Tax	-	5	9	8	7

**Revenue Requirements Estimation Model**  
**Analysis of Pension Estimate**  
**Results of Operations Calculations (\$000)**

Note: In order to derive pension contribution revenue requirement factors, PG&E ran the Results of Operations (RO) model below with a single \$1 million investment. The resulting revenue requirement factor, in each year, is indicative of the percentage of the actual pension contribution that must be recovered through rates. The RO model below was run based on the assumptions and factors (e.g., cost allocations, tax and depreciation rates) used in PG&E's 2007 General Rate Case.

<u>Ln.No.</u>		<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Weighted Cost of Capital</b>						
1	Debt	2.77%	2.77%	2.77%	2.77%	2.77%
2	Preferred Stock	0.12%	0.12%	0.12%	0.12%	0.12%
3	Common Equity	5.90%	5.90%	5.90%	5.90%	5.90%
4	Total %	8.79%	8.79%	8.79%	8.79%	8.79%
5	Debt	-	4	8	7	6
6	Preferred Stock	-	0	0	0	0
7	Common Equity	-	9	17	15	13
8	Total \$	-	13	25	22	20
<b>Weighted Average Rate Base</b>						
9	Plant	-	163	326	326	326
Working Capital						
10	Fuel	-	-	-	-	-
11	Materials and Supplies	-	-	-	-	-
12	Working Cash	-	-	-	-	-
13	Subtotal	-	-	-	-	-
14	Total Plant	-	163	326	326	326
Less:						
15	Accumulated Deferred Taxes	-	7	25	43	54
16	Deferred Investment Tax Credit	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Deferred CIAC Tax	-	-	-	-	-
19	Vacation Pay Deferral	-	-	-	-	-
20	Capitalized Interest	-	-	-	-	-
21	Subtotal	-	7	25	43	54
22	Accumulated Depreciation	-	4	16	33	49
23	Weighted Average Rate Base	-	152	285	251	223

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

ABAG Power Pool  
Accent Energy  
Aglet Consumer Alliance  
Agnews Developmental Center  
Ahmed, Ali  
Alcantar & Kahl  
Ancillary Services Coalition  
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 Gas Acquisition Svcs  
California ISO  
Calpine  
Calpine Corp  
Calpine Gilroy Cogen  
Cambridge Energy Research Assoc  
Cameron McKenna  
Cardinal Cogen  
Cellnet Data Systems  
Chevron Texaco  
Chevron USA Production Co.  
City of Glendale  
City of Healdsburg  
City of Palo Alto  
City of Redding  
CLECA Law Office  
Commerce Energy  
Constellation New Energy  
CPUC  
Cross Border Inc  
Crossborder Inc  
CSC Energy Services  
Davis, Wright, Tremaine LLP  
Defense Fuel Support Center  
Department of the Army  
Department of Water & Power City  
DGS Natural Gas Services

Douglass & Liddell  
Downey, Brand, Seymour & Rohwer  
Duke Energy  
Duke Energy North America  
Duncan, Virgil E.  
Dutcher, John  
Dynergy Inc.  
Ellison Schneider  
Energy Law Group LLP  
Energy Management Services, LLC  
Exelon Energy Ohio, Inc  
Exeter Associates  
Foster Farms  
Foster, Wheeler, Martinez  
Franciscan Mobilehome  
Future Resources Associates, Inc  
G. A. Krause & Assoc  
Gas Transmission Northwest Corporation  
GLJ Energy Publications  
Goodin, MacBride, Squeri, Schlotz &  
Hanna & Morton  
Heeg, Peggy A.  
Hitachi Global Storage Technologies  
Hogan Manufacturing, Inc  
House, Lon  
Imperial Irrigation District  
Integrated Utility Consulting Group  
International Power Technology  
Interstate Gas Services, Inc.  
IUCG/Sunshine Design LLC  
J. R. Wood, Inc  
JTM, Inc  
Luce, Forward, Hamilton & Scripps  
Manatt, Phelps & Phillips  
Marcus, David  
Matthew V. Brady & Associates  
Maynor, Donald H.  
MBMC, Inc.  
McKenzie & Assoc  
McKenzie & Associates  
Meek, Daniel W.  
Mirant California, LLC  
Modesto Irrigation Dist  
Morrison & Foerster  
Morse Richard Weisenmiller & Assoc.  
Navigant Consulting  
New United Motor Mfg, Inc  
Norris & Wong Associates  
North Coast Solar Resources  
Northern California Power Agency  
Office of Energy Assessments  
OnGrid Solar  
Palo Alto Muni Utilities

PG&E National Energy Group  
Pinnacle CNG Company  
PITCO  
Plurimi, Inc.  
PPL EnergyPlus, LLC  
Praxair, Inc.  
Price, Roy  
Product Development Dept  
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  
Smurfit Stone Container Corp  
Southern California Edison  
SPURR  
St. Paul Assoc  
Sutherland, Asbill & Brennan  
Tabors Caramanis & Associates  
Tecogen, Inc  
TFS Energy  
Transcanada  
Turlock Irrigation District  
U S Borax, Inc  
United Cogen Inc.  
URM Groups  
Utility Resource Network  
Wellhead Electric Company  
White & Case  
WMA