

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 14, 2008

Advice Letter 2885-G-A/3153-E-A

Brian K. Cherry
Vice President, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

Subject: Supplemental Filing – Revision of Residential Electric and
Gas Line Extension Allowances and Cost of Ownership
Charges in Compliance with Decision 07-07-019

Dear Mr. Cherry:

Advice Letter 2885-G-A/3153-E-A is effective May 12, 2008.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean H. Gallagher".

Sean H. Gallagher, Director
Energy Division

February 20, 2008

Advice 2885-G-A/3153-E-A

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Supplemental Filing-Revision of Residential Electric and Gas Line Extension Allowances and Cost of Ownership Charges in compliance with Decision 07-07-019

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric tariffs as well as associated forms. The affected tariff sheets are listed on the enclosed Attachment I.

Purpose

At the request of Energy Division staff, PG&E submits for approval this supplemental filing to further revise tariff language to conform to California Public Utilities Commission Decision (D.) 07-07-019. This filing updates residential line extension allowances and Cost of Ownership charges referenced in Gas and Electric Rule 15. It reflects PG&E's most recently authorized 8.79% Rate of Return.¹ This supplemental filing replaces in its entirety Advice Letter 2885-G/3153-E dated November 9, 2007.

Background

Decision 07-07-019, dated July 12, 2007, ordered refinements to the methodology PG&E uses to calculate electric and gas residential line extension allowances and the Cost of Ownership(COO) charges applicable to refundable costs in excess of a line extension allowance. As directed by D. 07-07-019, these refinements require PG&E to:

- Exclude the revenues of distribution rate discounts from the calculation of the average distribution rate per customer if the discount is recovered separately from residential customers through a surcharge;

¹ PG&E's Rate of Return remained 8.79% in 2008 per Decision 07-12-049.

- Use the results of the most recent California Residential Appliance Saturation Survey (RASS), under the direction of the California Energy Commission (CEC), to determine average household appliance usage for each type of gas use;
- Use data that has been previously adopted by the Commission or derived from data, recorded data, or data adopted by other state or federal agencies to calculate the allowances;
- Include replacement for 60 years in the calculation of the cost of service (COS) factor; and
- Base Electric Net Revenue on the average distribution revenue per residential customer calculated as the total residential distribution revenue divided by the total number of distribution customers.

This supplemental filing replaces Advice 2885-G/3153-E and ensures PG&E's full compliance with D. 07-07-019. It responds, as well, to recommendations from the Energy Division that PG&E clarify tariff language in Electric and Gas Rules 1, 2, and 15.

Tariff Revisions

Tariff Revisions include:

- Electric and Gas Rule 1-Definitions: revised to include the definition of *Cost of Ownership*, clarifying the differences between customer-financed and PG&E- financed cost components, and making clear that the Rule 15 Cost of Service factor includes replacement of facilities at the end of sixty (60) years.
- Electric and Gas Rule 2-Description of Service: Electric Rule 2.1.3 (b) and Gas Rule 2.C.3 (b) are revised to reflect PG&E's Cost of Ownership when special facilities are PG&E- financed.² PG&E calculates the Rule 15 Cost of Service by using the Rule 2 PG&E-financed Cost of Ownership percentage. Electric Rule 2.1.3 (c, d, and e) is revised to replace "monthly charges or

² The Cost of Ownership percentage for *applicant-financed* special facilities has changed, as well. This change is reflected in the work papers attached here. PG&E does not, however seek approval for the change in applicant- financed Cost of Ownership for special facilities in this advice filing and, accordingly, has not changed the Rule 2 tariffs to reflect that change. PG&E will file another advice letter to request approval of changes in the applicant financed Cost of Ownership percentages.

monthly ownership charges” with the term “*Cost of Ownership*.” Gas Rule 2.C.3 (c, d and e) are also changed to use the term “*Cost of Ownership*” consistently through out these sections.

- Electric Rule 15-Distribution Line Extensions: Electric Rule 15.C. 2. (c) is revised to make clear that the Cost of Service Factor uses the underlying Rule 2 PG&E-financed Cost of Ownership percentage in calculating allowances; Electric Rule 15. C.3 is revised to reflect the new per meter or per residential dwelling unit allowance of \$2029.³ Electric Rule 15. E. 6 is revised to make clear that the monthly Cost of Ownership charge on remaining refundable balances after allowances is the applicant-financed Cost of Ownership percentage from Electric Rule 2; Electric Rule 15. J is revised to clarify the meaning of Cost of Service Factor by making clear that the COS is the annualized PG&E-financed Cost of Ownership as shown in Electric Rule 2. Electric Rule 15.J is revised to add the definition of *Monthly Cost of Ownership Charge* and to delete *Ownership Charge*.
- Gas Rule 15-Distribution Line Extensions: Gas Rule 15.C.3 is updated to show new residential allowances per meter or residential dwelling unit, on a per-unit basis. All other changes to Gas Rule 15 are identical to the ones made in Electric Rule 15.

Discussion

PG&E hereby adopts adjustments to calculation methodologies used to determine line extension allowances and COO charges applicable to refundable costs in excess of the allowances. These changes in methodology result in the following:

³ Allowances have changed from \$2085 originally filed in Advice 2885-G/3153-E to \$2029. PG&E had not removed Revenue Cycling Service Credits for direct access customers in its previous calculation of average revenue per residential customer (for electric distribution) but does remove them here as required by Decision 07-07-019. This adjustment lowers the allowance amount per residential unit or meter.

ALLOWANCES*(based on updated PG&E-financed COO from Rule 2) ⁴*

Electric Residential Allowance	Current	Updated
	\$1313	\$2029
Gas Residential Allowances		
Water Heater	\$310	\$398
Space Heating	\$323	\$531
Oven/Range	\$69	\$24
Dryer Stub	\$60	\$31
Gas Total	\$762	\$984

Allowances are based on a formula that uses the PG&E-financed Cost of Ownership from Rule 2. The estimated cost of a line extension is divided into two parts: a non-refundable amount (paid by the customer) and a refundable amount which is covered in whole or in part by the allowances. The allowance is applied only to the refundable amount and is applied first, before the applicant advances any deposit to PG&E. The cost of this allowance, which goes into rate base is, thus, underwritten by PG&E and so is financed at the PG&E-financed COO.

The monthly Cost of Ownership charged on the remaining refundable balance in excess of the allowance, however, is customer- financed. Here the customer has advanced an amount to PG&E after receiving allowances from the Company. This refundable balance will be returned to the customer if s/he brings on line the new business revenues estimated when the line extension was provided. If this customer fails to bring on line the revenues initially estimated, PG&E must apply a cost-the Cost of Ownership to cover the cost of operating and maintaining the line extension. In this case, however, the customer has advanced PG&E an amount to be refunded (or not) over time. The *applicant* is absorbing the cost of financing the line extension costs not yet covered by an increase in business revenues. This customer should have to pay PG&E the cost of operating and maintaining the line extension facilities not yet utilized, but should not have to pay PG&E a rate of return or depreciation on these facilities.

⁴ Based on refinements established by D.07-07-019, the PG&E-financed COO changed from 1.33% to 1.40% for Electric. For Gas the PG&E-financed COO changed from 1.51% to 1.39%.

Treatment of Applications for Service Received and Contracts Issued or Executed Prior to the Effective Date of Implementation:

PG&E also seeks approval for the following treatment of allowances when an *Application for Service* has been received by PG&E or a contract issued or executed prior to the effective date of implementation of the new residential allowances. PG&E proposes the following:

- New allowances will apply to contracts issued (prepared and mailed by PG&E but not yet executed by the customer) within ninety (90) days prior to the effective date of the new allowances. PG&E will re-issue these contracts after the effective date of the new allowances.
- New allowances will not apply to contracts executed prior to the effective date of the new allowances. If PG&E has not yet begun its construction work, PG&E will allow applicants to terminate existing contracts, reapply for new allowances but, if the customer so elects, PG&E will require new, updated costs be applied to the residential line extension.

The implementation guidelines set forth above will apply to all developers or customers without discrimination and without regard to whether such developers or customers are located in portions of PG&E service territory that are exclusive or where other distribution providers seek to serve new customers.

Effective date of new Allowances

PG&E requests that the effective date of new allowances be sixty (60) days after approval of this supplemental Advice Letter to allow for successful and thorough implementation in field operations and processes.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or electronically, any of which must be received no later than **March 11, 2008** which is 20 days after the date of this filing. Protests should be mailed to:

CPUC Energy Division
Tariff Files, Room 4005
DMS Branch
505 Van Ness Avenue
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, 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:

Brian K. Cherry
Vice President, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Effective Date

PG&E requests that this advice filing become effective on regular notice, **March 21, 2008**, which is 30 calendar days after the date of filing, but that, per the request above, the new allowance not become effective until sixty (60) days after approval of this advice filing.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. and the parties on the service list for **A.05-10-019**. Address changes to the General Order 96-B service list should be directed to Rose de la Torre at (415) 973-4716. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: <http://www.pge.com/tariffs>



Vice President, Regulatory Relations

Attachments

cc: Service List for A.05-10-019

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 (ID U39 M)**

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) #: **2885-G-A/3153-E-A**

Tier: [2]

Subject of AL: Supplemental Filing-Revision of Residential Electric and Gas Line Extension Allowances and Ownership Charges in compliance with Decision 07-07-019

Keywords (choose from CPUC listing): Tariffs and Form Revisions

AL filing type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.07-07-019

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

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

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: No

Confidential information will be made available to those who have executed a nondisclosure agreement: N/A

Name(s) and contact information of the person(s) who will provide the nondisclosure agreement and access to the confidential information: N/A

Resolution Required? ☐ Yes ☒ No

Requested effective date: **60 days after Energy Division Approval**

No. of tariff sheets: 18

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: Rule 1, Rule 2, Rule 15, Form 79-1004 (Gas and Electric for all)

Service affected and changes proposed: N/A

Protests, dispositions, 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

Tariff Files, Room 4005

DMS Branch

505 Van Ness Ave., San Francisco, CA 94102

jn@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company

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

**ATTACHMENT 1
Advice 2885-G-A**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
26823-G	Rule 01--Definitions	21977-G
26824-G	Rule 01 (Cont.)	New
26825-G	Rule 02--Description of Service	23067-G
26826-G	Rule 15--Gas Main Extensions	19888-G
26827-G	Rule 15 (Cont.)	18808-G
26828-G	Rule 15 (Cont.)	22380-G
26829-G	Rule 15 (Cont.)	18813-G
26661-G	Sample Form 79-1004--Distribution and Service Extension Agreement Exhibit A Cost Summary	22587-G
26830-G	Table of Contents -- Rules	26669-G
26831-G	Table of Contents -- Title Page	26708-G

**ATTACHMENT 1
Advice 3153-E-A**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
27070-E	Rule 01--Definitions	14859-E
27071-E	Rule 02--Description of Service	14055-E
27072-E	Rule 15--Distribution Line Extensions	21551-E
27073-E	Rule 15 (Cont.)	17850-E
27074-E	Rule 15--Distribution Line Extensions	15582-E
27075-E	Rule 15 (Cont.)	21556-E
27076-E	Rule 15--Distribution Line Extensions	16986-E
26717-E	Sample Form 79-1004--Distribution and Service Extension Agreement - Exhibit A Cost Summary	21830-E
27077-E	Table of Contents -- Rules	26568-E
27078-E	Table of Contents -- Title Page	26710-E



RULE 1—DEFINITIONS
(Continued)

CORE END-USE CUSTOMER: A Core End-Use Customer is a Customer physically connected to the local distribution system. Core End-Use Customers normally lack alternatives to natural gas service. Core End-Use Customers include all residential Customers, and non-residential Customers whose natural gas use does not meet the minimum usage requirements specified in the noncore rate schedules, or whose gas use meets the minimum usage requirements, but do not elect to be classified as a Noncore End-Use Customer.

CORE PROCUREMENT GROUP: Core Transport Groups and PG&E's Core Procurement Department.

CORE TRANSPORT AGENT: An individual or company that contracts with PG&E and participating core gas transportation service Customers as the responsible agent to manage natural gas deliveries to PG&E on behalf of a Core Transport Group.

CORE TRANSPORT GROUP: Any combination of core Customers (individual commercial and/or residential customers) whose total gas use is greater than or equal to 120,000 therms on an annual basis. The aggregation of gas accounts into a Core Transport Group is needed for core Customers to qualify for core gas transportation service.

COST OF OWNERSHIP: A monthly charge applied to special facilities to recover the cost to PG&E of operating the special facility. (N)

When applicant-financed the charge includes the cost components for operations and maintenance (O&M), administration and general expenses (A&G), property taxes, and franchise fees and uncollectibles, and the cost of replacement facilities at the end of sixty (60) years.

When PG&E-financed the monthly cost components include all of those listed above for applicant-financed special facilities plus components to cover the costs of income taxes, return on investment, and depreciation. (N)

CPUC (CALIFORNIA PUBLIC UTILITIES COMMISSION): The Public Utilities Commission of the State of California.

CUBIC FOOT OF GAS: The quantity of gas that, at a temperature of sixty (60) degrees Fahrenheit and a pressure of 14.73 pounds per square inch absolute, occupies one cubic foot.

(Continued)



RULE 1—DEFINITIONS
(Continued)

CUSTOMER: The person, group of persons, firm, corporation, institution, municipality, or other civic body, in whose name service is rendered, as evidenced by the signature on the application, contract, or agreement for that service or, in the absence of a signed instrument, by the receipt and payment of bills regularly issued in that name, regardless of the identity of the actual user of the service.

(L)

CUSTOMER-OWNED GAS: Gas procured by the Customer which is not part of PG&E's procured supplies.

DAILY AVAILABLE CAPACITY: The maximum capacity of a pipeline system on a given day. This capacity can vary from day to day depending on the operating conditions, e.g., load pressures and ambient temperatures, and the availability of facilities and equipment, such as compressor units.

(L)



RULE 2— DESCRIPTION OF SERVICE
(Continued)

C. SPECIAL FACILITIES (Cont'd.)

3. Special facilities will be installed under the terms and conditions of a contract in the form on file with the California Public Utilities Commission. Such contract will include, but is not limited to, the following general terms and conditions.

- a. Where new facilities are to be installed for applicant's use as special facilities, the applicant shall advance to PG&E the estimated additional installed cost of the special facilities over the estimated cost of standard facilities. PG&E, at its option, may finance the new facilities.
- b. A monthly Cost-of-Ownership charge shall be paid by applicant for its special facilities. (T)

Type of Facility	Financing	Monthly Charge
Transmission	Customer	0.50% of the amount advanced
	PG&E	1.17% of the additional cost
Distribution	Customer	0.67% of the amount advanced
	PG&E	1.39% of the additional cost (R)

- c. Where existing facilities are allocated for applicant's use as special facilities, the applicant shall pay the applicable monthly Cost of Ownership charge for the special facilities based on a percentage specified in 3.b. above of the estimated installed cost of that portion of the existing facilities which is allocated to the applicant. (T)
- d. Where PG&E determines the collection of continuing monthly Cost of Ownership charges is not practicable, the applicant will be required to make an equivalent one-time payment in lieu of the monthly cost of ownership charges. (T)
(T)
- e. All monthly Cost of Ownership charges shall be reviewed and refiled with the California Public Utilities Commission when changes occur in PG&E's costs of providing such services. (T)



RULE 15—GAS MAIN EXTENSIONS
 (Continued)

C. EXTENSION ALLOWANCES (Cont'd.)

2. **BASIS OF ALLOWANCES.** Allowances shall be granted to an Applicant for Permanent Service; or to an Applicant for a subdivision or development under the following conditions:

- a. PG&E is provided evidence that construction will proceed promptly and financing is adequate; and
- b. Applicant has submitted evidence of building permit(s) or fully-executed home purchase contract(s) or lease agreement(s); or
- c. Where there is equivalent evidence of occupancy or gas usage satisfactory to PG&E.

The allowances in Section C.3 and C.4 are based on a revenue-supported methodology using the following formula:

$$\text{Allowance} = \frac{\text{Net Revenue}}{\text{Cost-of-Service Factor}}$$

where the Cost of Service Factor is the annualized utility-financed Cost of Ownership as stated in Gas Rule 2. (N)
 (N)

3. **RESIDENTIAL ALLOWANCES.** The allowance for Distribution Main Extensions, Service Extensions, or a combination thereof, for Permanent Residential Service per meter or residential dwelling unit, on a per-unit basis, is as follows:

Water Heating	\$398	(R)
Space Heating	\$531	
Oven/Range	\$ 24	
Dryer Stub	\$ 31	(R)

(Continued)



RULE 15—GAS MAIN EXTENSIONS
(Continued)

E. REFUND BASIS (Cont'd.)

6. **UNSUPPORTED DISTRIBUTION MAIN EXTENSION COST.** When any portion of a refundable amount has not qualified for a refund at the end of thirty-six (36) months from the date PG&E is first ready to serve, Applicant will pay to PG&E a monthly Cost of Ownership charge (Gas Rule 2 applicant-financed Cost of Ownership percentage) on the remaining refundable balance. Monthly Cost of Ownership charges are in addition to the refundable amount, and will normally be accumulated and deducted from refunds due Applicant. This provision does not apply to individual residential Applicants. (T)
|
(T)
7. **REFUND TIMING.** Refunds will be made without interest within ninety (90) days after the date of first service to new permanent loads, except that refunds may be accumulated to a fifty dollar (\$50) minimum, or the total refundable balance, if less than fifty dollars (\$50).
8. **MAXIMUM REFUND.** No refund shall be made in excess of the refundable amount nor after a period of ten (10) years from the date PG&E is first ready to serve. Any unrefunded amount remaining at the end of the ten (10) year period shall become the property of PG&E.
9. **PREVIOUS RULES.** Refundable amounts paid, Contributed, or Advanced under conditions of a rule previously in effect will be refunded in accordance with the provisions of such earlier rule.
10. **JOINT APPLICANTS.** When two (2) or more parties make joint Contributions or Advances on the same Distribution Main Extension, refunds will be distributed to these parties in the same proportion as their individual Contributions or Advances bear to the total refundable amount, or as they may mutually agree.
11. **SERIES OF DISTRIBUTION MAIN EXTENSIONS.** Where there are a series of Distribution Main Extensions, commencing with a Distribution Main Extension having an outstanding amount subject to refund, and each Distribution Main Extension is dependent upon the previous Distribution Main Extension as a direct source of supply, a series refund will be made as follows:
 - a. Additional service connections supplied from a Distribution Main Extension on which there is a refundable amount will provide refunds first to the Distribution Main Extension to which they are connected; and
 - b. When the amount subject to refund on a Distribution Main Extension in a series is fully refunded, the excess refundable amount will provide refunds to the Distribution Main Extension having the oldest outstanding amount subject to refund in the series.

(Continued)



RULE 15—GAS MAIN EXTENSIONS
(Continued)

I. DEFINITIONS FOR RULE 15 (Cont'd.)

CONTRIBUTION: In-kind services, and/or the value of all property conveyed to PG&E at any time during PG&E's work on an extension which is part of PG&E's total estimated installed cost of its facilities, or cash payments not covered by Applicant's allowances.

COST-OF-SERVICE FACTOR: The annualized utility-financed Cost of Ownership as presented in monthly format and stated in Gas Rule 2 that includes taxes, return, depreciation and is applied to the Net Revenue to determine PG&E's investment in distribution facilities.

(T)
(T)

DISTRIBUTION MAIN EXTENSION: The length of main and its related facilities required to transport gas from the existing distribution facilities to the point of connection with the service pipe.

A Distribution Main Extension consists of new distribution facilities of PG&E that are required to extend service into an open area not previously supplied to serve an Applicant. It is a continuation of, or branch from, the nearest available existing permanent Distribution Main, to the point of connection of the last service. PG&E's Distribution Main Extension includes any required Substructures and facilities for transmission taps but excludes service connections, services, and meters.

DISTRIBUTION MAINS: Mains which are operated at distribution pressure, and supply three (3) or more services or run parallel to the property line in a public right-of-way.

(Continued)



RULE 15—GAS MAIN EXTENSIONS
(Continued)

I. DEFINITIONS FOR RULE 15 (Cont'd.)

DISTRIBUTION MAINS: Mains which are operated at distribution pressure, and supply three (3) or more services or run parallel to the property line in a public right-of-way.

EXCAVATION: All necessary Trenching, backfilling, and other digging to install Distribution Main Extension facilities, including furnishing of any imported backfill material and disposal of spoil as required, surface repair and replacement and landscape repair and replacement.

FRANCHISE AREA: Public streets, roads, highways, and other public ways and places where PG&E has a legal right to occupy under franchise agreements with governmental bodies having jurisdiction.

INSIGNIFICANT LOADS: Small operating loads such as log lighters, barbecues, outdoor lighting, etc.

INTERMITTENT LOADS: Loads which, in the opinion of PG&E, are subject to discontinuance for a time or at intervals.

JOINT TRENCH: Excavation that intentionally provides for more than one service, such as gas, electricity, cable television, telephone, etc.

MONTHLY OWNERSHIP CHARGE: Cost of Ownership charges (from Gas Rule 2 customer-financed Cost of Ownership percentage) as a percentage rate applied against the outstanding unrefunded refundable balance after thirty six (36) months from the date PG&E is first ready to serve. Serves to recover the cost of operating and maintaining customer-financed facilities that are not fully utilized.

(N)
|
|
|
(N)

NET REVENUE: That portion of the total rate that supports PG&E's Distribution Main and Service Extension costs and excludes such items as fuel costs, transmission, public purpose programs, and other costs that do not support the Distribution Main and Service Extension costs.

NON-RESIDENTIAL ALLOWANCES NET REVENUE MULTIPLIER: This is a revenue-supported factor determined by PG&E that is applied to the net revenues expected from non-residential loads to determine non-residential allowances.

(Continued)



Pacific Gas and Electric Company
San Francisco, California
U 39

Cancelling

Revised
Revised

Cal. P.U.C. Sheet No.
Cal. P.U.C. Sheet No.

26661-G
22587-G

PACIFIC GAS AND ELECTRIC COMPANY

DISTIRBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A COST SUMMUARY
REQUEST FOR SERVICE
FORM NO. 79-1004 (02/08)
(ATTACHED)

(T)

Advice Letter No. 2885-G-A
Decision No. 07-07-019

107527

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

Date Filed February 20, 2008
Effective _____
Resolution No. _____

Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
 G-PM # _____
 Notification # _____
 MLX # _____

Applicant: _____

Project Location/Name: _____

GAS DISTRIBUTION MAIN AND SERVICE EXTENSION COST SUMMARY

Cost of Ownership charges as described in the rules and in the Unsupported Extension Cost section of the Provisions of this Agreement: **N/A**

Total number of residential lots/units for this project: _____

Total number of non-residential lots/units for this project: _____

Calculations to determine excess residential service allowance to be applied to distribution main refundable amount on a lot/unit basis:

Cost of Services: ⁽⁵⁾

Engineering & Administrative Costs		\$	-
Value of Applicant Design Work		(+) \$	-
Service Tie-In Cost (pressurized) by PG&E		(+) \$	-
Gas Metering & Regulation		(+) \$	-
Other Charges: N/A		(+) \$	-
Inspection Fees		(+) \$	- ⁽⁴⁾
Service Cost - PG&E installed	#	(+) \$	-
Service Cost - Applicant installed	#	(+) \$	- ⁽⁵⁾
Total Cost of Service Subject to Allowance		(=) \$	-

Cost of Service Within Allowance:

Residential Service Allowance

Water Heaters:	\$	x	0	units	\$	-
Space Heaters:	\$	x	0	units	(+) \$	-
Oven/Range:	\$	x	0	units	(+) \$	-
Dryer Stub:	\$	x	0	units	(+) \$	-
Total Residential Service Allowance		(=) \$	-	⁽¹⁾		
Excess Service Cost (Total Cost less Allowance)		(=) \$	-			
Service Cost Within Allowance (Total less Excess)		(=) \$	-			
Average Cost per Lot or Unit Within Allowance		\$	-			
\$	-	/	0	=	\$	-

Excess Service Allowance Applied to Distribution Main Refundable

Amount per Lot or Unit:

\$	-	-	\$	-	=	\$	-	**
	Allowance			Ave. Cost / Unit				

Allowances

Residential:	\$	x	0	=	\$	-
Water Heater Allowance			Lots/Units			
\$	x	0	=	\$	-	
Space Heater Allowance			Lots/Units			
\$	x	0	=	\$	-	
Oven/Range Allowance			Lots/Units			
\$	x	0	=	\$	-	
Dryer Stub Allowance			Lots/Units			
SUB TOTAL Residential Allowances				=	\$	-
Plus ITCC @	%			(+)	\$	-
TOTAL Residential Allowance				(=)	\$	-
Non-Residential:	N/A	/		=	\$	-
	Net Annual Revenue		Cost-of-Service-Factor			
Plus ITCC @	%			(+)	\$	-
TOTAL Non-Residential Allowances				(=)	\$	-
Less Residential Service Allowance:						
(	0	x	\$	-	) +	%
	Lots/Units		Ave. Cost / Unit		ITCC	

Total Gas Distribution Main Extension Allowance (=) \$ -

Amount Subject to Refund

Engineering & Administrative Costs	\$	-
Value of Applicant Design Work	(+)	\$ -
Tie-In of Distribution by PG&E	(+)	\$ -
Gas Metering & Regulation (Non-Residential Projects)	(+)	\$ -
Other Charges N/A	(+)	\$ -
PG&E installed - Cost of Distribution Main and Non-Res Svcs.	(+)	\$ -
Applicant installed - Cost of Distribution Main and Non-Res Svcs.	(+)	\$ - (5)
PG&E installed - Cost of Distribution Main Trench	(+)	\$ -
Applicant installed - Cost of Distribution Main Trench	(+)	\$ - (5)
Inspection Fees	(+)	\$ - (4)
SUB TOTAL	(=)	\$ -
Plus ITCC @	(+)	\$ -
Total Refundable Amount	(=)	\$ -
Less Total Allowances (not to exceed Total Refundable Amount)	(-)	\$ -
Balance: Net Refundable Amount	(=)	\$ -

10 Year Refundable Advance Option

Balance: Net Refundable Amount	\$	-
Less Credit for Value of Applicant Design Work	(-)	\$ -
Less Cost of Dist. Main and Non-Res Svcs. Installed by Applicant	(-)	\$ - (5)
Less Cost of Dist. Main and Non-Res.Svc. Trench by Applicant	(-)	\$ - (5)
Net 10 Year Refundable Advance Option Payment	(=)	\$ - (2)

Non-Refundable Discount Option

Balance: Net Refundable Amount		\$	-	
Less Discount:	\$ -	x	50%	=
	Balance		Discount Rate	
		(-)	\$	-
Less Credit for Value of Applicant Design Work		(-)	\$	-
Less Cost of Dist. Main and Non-Res Svcs. Installed by Applicant		(-)	\$	- (5)
Less Cost of Dist. Main and Non-Res.Svc. Trench by Applicant		(-)	\$	- (5)
Net Non-Refundable Discount Option Payment		(=)	\$	- (2)

Non-Refundable Payments

Rule 16 Non-Refundable Payments

Excess Service Costs	\$	-
Service Costs Beyond Preferred Service Location	(+) \$	-
Value of Rule 16 Land Rights Costs	(+) \$	-
Value of Gas Service Trench in the Franchise Area or on 3rd Party Property	(+) \$	-
Inspection Fees	(+) \$	-
Rule 16 Trench Permits Obtained by PG&E	(+) \$	-
Other Charges N/A	(+) \$	-
Cost of Additional Rule 16 Applicant Design Plan Checks	(+) \$	-
Sub Total	(=) \$	-
Plus ITCC @ %	(+) \$	-
Plus Non-Taxable Other Charges	(+) \$	-
D. 04-05-055 Line Extension Costs, Residential	(+) \$	-
D. 04-05-055 Line Extension Costs, Non-Residential	(+) \$	-
Inspection Fees (not subject to ITCC)	(+) \$	-
Plus Gas Service Trench installed by PG&E on Private Property	(+) \$	-
Less Excess Service Facilities Installed by Applicant	(-) \$	-
Less Service Costs Beyond Preferred Location by Applicant	(-) \$	-
Less Value of Gas Service Trench in the Franchise Area or on 3rd Party Property installed by Applicant	(-) \$	-
Less Rule 16 Applicant Design Work Associated with Excess	(-) \$	-
Total Rule 16 Non-Refundable Payment	(=)	\$ -

Rule 15 Non-Refundable Payments

Inspection Fees	\$	-
Re-engineering / Composite Fees	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Value of Distribution Main Substructures	(+) \$	-
PG&E Land Rights Costs	(+) \$	-
Rule 15 Trench Permits Obtained by PG&E	(+) \$	-
Other Charges N/A	(+) \$	-
SUB TOTAL	(=)	\$ -

Engineering & Administrative Costs	(+) \$	-
Value of Relocation Applicant Design Work	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Tie-In of Relocation/Rearrangement by PG&E	(+) \$	-
Relocation/Rearrangement Trench Permits Obtained by PG&E	(+) \$	-
Relocation/Rearrangement Land Rights	(+) \$	-
Relocation/Rearrangement Inspection Fees	(+) \$	-
SUB TOTAL	(=) \$	-
Plus ITCC @ _____ %	(+) \$	-
Plus Relocation/Rearrangement Non Taxable	(+) \$	-
Less Relocation/Rearrangement System Installed by Applicant	(-) \$	-
Less Substructures Installed by Applicant	(-) \$	-
Less Trench & Excavation Provided by Applicant	(-) \$	-
Less Value of Relocation Applicant Design Work	(-) \$	-
Total Relocation/Rearrangement of PG&E Facilities Payment	(=) \$	-

Total Payment for Gas Distribution Main and Service Extension

Cash Payment - 10-Year Refundable Advance Option

Rule 15 Refundable Advance Payment	\$	-	(3)
Rule 16 Non-Refundable Payment	(+) \$	-	
Rule 15 Non-Refundable Payment	(+) \$	-	
Relocation/Rearrangement of PG&E Facilities Payment	(+) \$	-	
Total	(=) \$	-	

-- OR --

Cash Payment - Non-Refundable Discount Option

Rule 15 Non-Refundable Discount Option Payment	\$	-	(3)
Rule 16 Non-Refundable Payment (Not Subject to Discount)	(+) \$	-	
Rule 15 Non-Refundable Payment (Not Subject to Discount)	(+) \$	-	
Relocation/Rearrangement of PG&E Facilities Payment	(+) \$	-	
Total	(=) \$	-	

Value of Gas Facility Reinforcements by PG&E: _____ **N/A** based upon Applicant's estimated gas load of: _____ **N/A** **Mcfh**
 (Reference: Payment Adjustments. Excess Facilities section of the Provisions)

- (1) Total Service Allowance not to exceed the Cost of Service
- (2) 10 Year Refundable and Discount Option credit amounts will be paid upon acceptance of facilities. Credit amounts are subject to future deficiency billing in accordance with the tariff.
- (3) 10 Year Refundable and Discount Option credit amounts do not offset Other Non-Refundable or Relocation Fees. See Reimbursement Summary for a total of Reimbursements and Credits to be paid upon acceptance of facilities.



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

THIRD PARTY TRENCH COSTS

Non-Refundable Payments

Telephone Trench & Excavation	\$	-
Telephone Conduits & Substructures	(+) \$	-
CATV Trench	(+) \$	-
CATV Conduits & Substructures	(+) \$	-
Other Trench	(+) \$	-
Other Conduits & Substructures	(+) \$	-
Total Non-Refundable Payment	(=) \$	-

Third Party Trench Cash Payment

Total Non-Refundable Payment	\$	-
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* Automated document, Preliminary Statement, Part A



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

ELECTRIC RULE 20B

Non-Refundable Payments

Engineering & Administrative Costs	\$	-
Value of Applicant Design Work	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Value of 20B Underground System	(+) \$	-
Tie-In of 20B by PG&E	(+) \$	-
PG&E Land Rights Costs	(+) \$	-
Inspection Fees	(+) \$	-
Value of 20B Trench & Excavation	(+) \$	-
Value of 20B Conduits & Substructures	(+) \$	-
Rule 20B Trench Permits Obtained by PG&E	(+) \$	-
less Cost of Equivalent Overhead System	(-) \$	-
SUB TOTAL	(=) \$	-
plus ITCC @ _____ %	(+) \$	-
less 20B Underground System Installed by Applicant	(-) \$	-
less 20B Trench & Excavation Provided by Applicant	(-) \$	-
less 20B Conduits & Substructures Installed by Applicant	(-) \$	-
less Value of Applicant Design Work	(-) \$	-
Total Rule 20B Non-Refundable Payment	(=) \$	- (1)

Electric Rule 20B Cash Payment

Total Rule 20B Non-Refundable Payment \$ - (1)

(1) For Contractor Installed Projects (Option 2A), credit amounts will be reimbursed upon acceptance of facilities. See Reimbursement Summary for a total of Reimbursements and Credits to be paid upon acceptance of facilities.



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

ELECTRIC RULE 20C

Non-Refundable Payments

Engineering & Administrative Costs	\$	-
Value of Applicant Design Work	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Value of 20C Underground System	(+) \$	-
Tie-In of 20C by PG&E	(+) \$	-
PG&E Land Rights Costs	(+) \$	-
Inspection Fees	(+) \$	-
Value of 20C Trench & Excavation	(+) \$	-
Value of 20C Conduits & Substructures	(+) \$	-
Rule 20C Trench Permits Obtained by PG&E	(+) \$	-
less Salvage & Depreciation for Overhead Facilities	(-) \$	-
SUB TOTAL	(=) \$	-
plus ITCC @ _____ %	(+) \$	-
plus Cost to Remove Overhead Line by PG&E	(+) \$	-
less 20C Underground System Installed by Applicant	(-) \$	-
less 20C Trench & Excavation Provided by Applicant	(-) \$	-
less 20C Conduits & Substructures Installed by Applicant	(-) \$	-
less Value of Applicant Design Work	(-) \$	-
Total Rule 20C Non-Refundable Payment	(=) \$	- (1)

Electric Rule 20C Cash Payment

Total Rule 20C Non-Refundable Payment \$ - (1)

(1) For Contractor Installed Projects (Option 2A), credit amounts will be reimbursed upon acceptance of facilities. See Reimbursement Summary for a total of Reimbursements and Credits to be paid upon acceptance of facilities.



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

STREETLIGHTS

LS ## Non-Refundable Payments

Installed Cost of Non-Standard Luminaires	\$	-	
Installed Cost of Standard Poles, Posts & Arms	(+) \$	-	(1)
Additional Cost of Non-Standard Poles, Posts & Arms	(+) \$	-	(1)
Installed Cost of Foundations/Protective Tubes	(+) \$	-	(1)
Excess Conductor	(+) \$	-	
Applicable Engineering & Administrative Costs	(+) \$	-	
Streetlight-Only Trench & Excavation	(+) \$	-	
Streetlight Conduit & Substructures	(+) \$	-	
Streetlight Risers Installed by PG&E	(+) \$	-	
Inspection Fees	(+) \$	-	
plus ITCC @ _____ %	(+) \$	-	
SUB TOTAL	(=) \$	-	
less Credit for Facilities Installed by Applicant	(-) \$	-	
Total LS-1 Non-Refundable Payment	(=) \$	-	

LS ## Non-Refundable Payments

Installed Cost of Streetlight System by PG&E	\$	-	(2)
Streetlight Conduits & Substructures by PG&E	(+) \$	-	(2)
Streetlight Trench & Excavation by PG&E	(+) \$	-	(2)
Connection Fee	(+) \$	-	
SUB TOTAL	(=) \$	-	
less Credit for Connections made by Applicant	(-) \$	-	
Total LS-2 Non-Refundable Payment	(=) \$	-	

Streetlight Cash Payment

* Automated document, Preliminary Statement, Part A



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

SUMMARY OF PAYMENTS

The total cash payment you need to make depends upon your selection of the 10 Year Refundable Advance Option or the Non-Refundable Discount Option for your gas and/or electric extension under Rule 15. Since you may elect one option for the gas extension and a different option for the electric extension, several different cash payments are available. Each payment option is summarized below. These payments include all billing under this Agreement including payments subject to refund, and non-refundable payments. To determine what is refundable or non-refundable, or to see full detailed billing information, please see the attached cost summaries. Even if you have no payment due for your gas and/or electric extension (Rule 15), you must still elect the 10 Year Refundable or Non-Refundable Discount Option for each extension on the second page of the Declarations.

10 Year Refundable Advance Option - Gas & Electric ⁽¹⁾ **\$ _____ - ⁽²⁾**

-- OR --

Non-Refundable Discount Option - Gas & Electric ⁽¹⁾ **\$ _____ - ⁽³⁾**

-- OR --

10 Year Refundable Advance Option - Gas / ⁽¹⁾ **\$ _____ - ⁽²⁾**

Non-Refundable Discount Option - Electric

-- OR --

10 Year Refundable Advance Option - Electric / ⁽¹⁾ **\$ _____ - ⁽²⁾**

Non-Refundable Discount Option - Gas

⁽¹⁾ - _____



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

REIMBURSEMENT SUMMARY

Reimbursements are provided for facilities that are installed by the Applicant which are normally the responsibility of PG&E per our tariffs. Reimbursements will be made after the facilities are accepted by PG&E, operational and ready to supply service. Reimbursable payments made for services will be reimbursed at the average rate shown as each service is connected. All reimbursements will be based upon PG&E's estimated costs.

Electric Rule 15

10 Year Refundable Advance Credit Amount	\$ - (1)
	- or -
Non-Refundable Discount Option Credit Amount	\$ - (1)
Joint Pole Credits	(+) \$ -
PG&E Betterments	(+) \$ -
SUB TOTAL: w/ 10 Year Refundable Advance Credit Amount	(=) \$ -
	- or -
w/ Non-Refundable Discount Credit Amount	(=) \$ -

Electric Rule 16

Joint Pole Credits	\$ -
Applicant Design Work within the Allowance	\$ -
SUB TOTAL	(=) \$ -

Reimbursement per Service Completion - Electric

Energized System	\$ - /service (2)
	- or -
Non-energized System	\$ - /service (2)

Electric Rule 20B

Joint Pole Credits	\$ -
Rule 20B Payment Credit	(+) \$ -
SUB TOTAL	(=) \$ -

* Automated document, Preliminary Statement, Part A

Streetlights

LS-1

Standard Luminaires
Standard Poles & Arms
Protective Tubes
Internal Wiring
Overhead Conductor
Underground Conductor
Connections

	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-

LS-2

Connections
SUB TOTAL

(+)	\$	-	
		(=)	\$ -

Gas Rule 15

10 Year Refundable Advance Credit Amount

\$	-	(1)
-	OR	-

Non-Refundable Discount Option Credit Amount

PG&E Betterments

SUB TOTAL: w/ 10 Year Refundable Advance Credit Amount

\$	-	(1)		
(+)	\$	-		
		(=)	\$ -	
		-	OR	-

w/ Non-Refundable Discount Credit Amount

(=)	\$	-
-----	----	---

Gas Rule 16

Stubs Services
Applicant Design Work within the Allowance
SUB TOTAL

\$	-	
\$	-	
	(=)	\$ -

Reimbursement per Service Completion - Gas

Pressurized System

\$	-	/service	(2)
----	---	----------	-----

Non-pressurized System

\$	-	/service	(2)
----	---	----------	-----

Total Reimbursement

10 Year Refundable Advance Option - Gas & Electric

\$	-	(3)
----	---	-----

-- OR --

Non-Refundable Discount Option - Gas & Electric

\$	-	(3)
----	---	-----

-- OR --

10 Year Refundable Advance Option - Gas / Non-Refundable Discount Option - Electric

\$	-	(3)
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-- OR --

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RULE 1—DEFINITIONS
(Continued)

COMPANY'S OPERATING CONVENIENCE: The use, under certain circumstances, of facilities or practices not ordinarily employed which contribute to the overall efficiency of PG&E's operations; the term does not refer to customer convenience nor to the use of facilities or adoption of practices required to comply with applicable laws, ordinances, rules, regulations, or similar requirements of public authorities.

COMPETITIVE TRANSITION CHARGE (CTC): Defined in Public Utilities Code Section 840 and by the Commission.

CONNECTED LOAD: The sum of the rated capacities of all of the customer's equipment that can be connected to PG&E's lines at any one time as more completely described in the rate schedules.

COST OF OWNERSHIP: A monthly charge applied to special facilities to recover the cost to PG&E of operating the special facility.

When applicant-financed the charge includes the cost components for operations and maintenance (O&M), administration and general expenses (A&G), property taxes, and franchise fees and uncollectibles, and the cost of replacement facilities at the end of sixty (60) years.

When PG&E-financed the monthly cost components include all of those listed above for applicant-financed special facilities plus components to cover the costs of income taxes, return on investment, and depreciation.

(N)

(N)

(Continued)



RULE 2—DESCRIPTION OF SERVICE
(Continued)

I. SPECIAL FACILITIES (Cont'd.)

3. (Cont'd.)

b. (Cont'd.)

TYPE OF FACILITY	FINANCING	MONTHLY CHARGE	
Transmission (60kv and over)*	Customer PG&E	0.31% of the amount advanced 1.14% of the additional cost	
Distribution	Customer PG&E	0.46% of the amount advanced 1.40% of the additional cost	(l)
c. Where existing facilities are allocated for applicant's use as special facilities, the applicant shall pay a monthly Cost of Ownership charge. This monthly Cost of Ownership charge shall be based on the estimated installed cost of that portion of the existing facilities which is allocated to the customer.			(T) (T)
d. Where PG&E determines the collection of continuing monthly Cost of Ownership charges is not practicable, the applicant will be required to make an equivalent one-time payment in lieu of the monthly Cost of Ownership charges.			(T) (T) (T)
e. All monthly Cost of Ownership charges shall be reviewed and re-filed with the Commission when changes occur in PG&E's cost of providing such service.			(T)

* For the purposes of applying the special transmission facilities charge, special transmission facilities are those facilities in the "100 series" of the standard PG&E system of accounts (FERC Account Nos. 352-359).

(Continued)



ELECTRIC RULE 15—DISTRIBUTION LINE EXTENSIONS
 (Continued)

B. INSTALLATION RESPONSIBILITIES (Cont'd.)

3. INSTALLATION OPTIONS

- a. **PG&E-PERFORMED WORK.** Where requested by Applicant and mutually agreed upon, PG&E may perform that portion of the new Distribution Line Extension work normally installed by Applicant according to Section B.1.a., provided Applicant pays PG&E its total estimated installed cost.
- b. **APPLICANT-PERFORMED WORK.** Applicant may elect to install that portion of the new Distribution Line Extension normally installed by PG&E, in accordance with PG&E's design and specifications, using qualified contractors. (See Section G, Applicant-Installation Options).

C. DISTRIBUTION LINE EXTENSION ALLOWANCES

- 1. **GENERAL.** PG&E will complete a Distribution Line Extension without charge provided PG&E's total estimated installed costs do not exceed the allowances from permanent, bona-fide loads to be served by the Distribution Line Extension within a reasonable time, as determined by PG&E. The allowance will first be applied to the Residential Service Facilities, in accordance with Rule 16. Any excess allowance will be applied to the Distribution Line Extension to which the Service Extension is connected. The allowance for non-residential applicants will be applied to the combined refundable cost of the Distribution and Service Extensions.
- 2. **BASIS OF ALLOWANCES.** Allowances shall be granted to an Applicant for Permanent Service, or to an Applicant for a subdivision or development under the following conditions:
 - a. PG&E is provided evidence that construction will proceed promptly and financing is adequate, and
 - b. Applicant has submitted evidence of building permit(s) or fully-executed home purchase contract(s) or lease agreement(s), or
 - c. Where there is equivalent evidence of occupancy or electric usage satisfactory to PG&E.

The allowances in Sections C.3 and C.4 are based on a revenue-supported methodology using the following formula:

$$\text{Allowance} = \frac{\text{Net Revenue}}{\text{Cost-of Service Factor}}$$

where the Cost of Service Factor is the annualized utility-financed Cost of Ownership as (N)
 stated in Electric Rule 2. (N)

(Continued)



ELECTRIC RULE 15—DISTRIBUTION LINE EXTENSIONS
(Continued)

C. DISTRIBUTION LINE EXTENSION ALLOWANCES (Cont'd.)

3. **RESIDENTIAL ALLOWANCES.** The allowance for Distribution Line Extensions, Service Extensions, or a combination thereof, for Permanent Residential Service is \$2,029 per meter or residential dwelling unit. (l)

4. **NON-RESIDENTIAL ALLOWANCES.** The allowance for Distribution Line Extensions, Service Extensions, or a combination thereof, for Permanent Non-Residential Service is determined by PG&E using the formula in Section C.2.

Where the Distribution Line Extension will serve a combination of residential and non-residential meters, residential allowances will be added to non-residential allowances.

5. **SEASONAL, INTERMITTENT, EMERGENCY, AND INSIGNIFICANT LOADS.** When an Applicant requests service that requires a Distribution Line Extension to serve loads that are seasonal or intermittent, the allowance for such loads shall be determined using the formula in Section C.2. No allowance will be provided where service is used only for emergency purposes, or for Insignificant Loads.

D. CONTRIBUTIONS OR ADVANCES BY APPLICANT

1. **GENERAL.** Contributions or Advances by an Applicant to PG&E for the installation of a Distribution Line Extension to receive PG&E service consists of such things as cash payments, the value of facilities deeded to PG&E, and the value of Excavation performed by Applicant.
2. **PROJECT-SPECIFIC COST ESTIMATES.** PG&E's total estimated installed cost will be based on a project-specific estimated cost.
3. **CASH ADVANCE.** A cash Advance will be required only if Applicant's excess allowance is less than PG&E's total estimated installed cost to complete a Distribution Line Extension.

(Continued)



ELECTRIC RULE 15—DISTRIBUTION LINE EXTENSIONS
(Continued)

E. REFUNDS (Cont'd.)

3. REFUND PERIOD. The total refundable amount is subject to refund for a period of ten (10) years after the Distribution Line Extension is first ready for service.
4. RESIDENTIAL. Refunds will be made on the basis of a new customer's Permanent Load which produces additional revenues to PG&E. The refund will be deducted from the total refundable amount, and the remaining amount subject to refund represents that portion of the Distribution Line Extension cost not supported by revenues. (See Section E.11 for series refunding provisions.)
5. NON-RESIDENTIAL. PG&E shall be responsible to review Applicant's actual base annual revenue for the first three years from the date PG&E is first ready to serve. Applicant shall be responsible for notifying PG&E if new, permanent load is added the fourth through tenth year from the date PG&E is first ready to serve. Such review shall determine if additional revenue supports any refunds to Applicant. (See Section E.11 for series refunding provisions.)
6. UNSUPPORTED DISTRIBUTION LINE EXTENSION COST. When any portion of a refundable amount has not qualified for a refund at the end of twelve (12) months from the date PG&E is first ready to serve, Applicant will pay to PG&E a monthly Cost of Ownership charge (Electric Rule 2 applicant-financed Cost of Ownership percentage) on the remaining refundable balance. Monthly Cost of Ownership costs are in addition to the refundable amount and will normally be accumulated and deducted from refunds due to Applicant. This provision does not apply to individual residential Applicants. (T)
(T)
(T)
7. REFUND TIMING. Refunds will be made without interest within ninety (90) days after the date of first service to new permanent loads, except that refunds may be accumulated to fifty-dollars (\$50) minimum or the total refundable balance, if less than fifty-dollars (\$50).
8. MAXIMUM REFUND. No refund shall be made in excess of the refundable amount nor after a period of ten (10) years from the date PG&E is first ready to serve. Any unrefunded amount remaining at the end of the ten(10)-year period shall become property of PG&E.

(Continued)



ELECTRIC RULE 15—DISTRIBUTION LINE EXTENSIONS
(Continued)

J. DEFINITIONS FOR RULE 15

ADVANCE: Cash payments made to PG&E prior to the initiation of any work done by PG&E which is not covered by allowances.

APPLICANT: A person or agency requesting PG&E to supply electric service.

APPLICANT'S CONTRACT ANTICIPATED COST: The cost estimate provided by the Applicant's contractor to the Applicant for performing the applicable refundable work, as stated on the Statement of Applicant's Contract Anticipated Costs (Form 79-1003), or in the case where the work is performed by the Applicant, the Applicant's own cost estimate on the signed form.

BETTERMENT: Facilities installed by Applicant at the request of PG&E in addition to those required under Section B.1.a.

CABLING: Conductors (including cable-in-conduit, if used), connectors, switches, as required by PG&E for primary, secondary, and service installations.

COMMERCIAL DEVELOPMENT: Two (2) or more enterprises engaged in trade or the furnishing of services, (e.g., shopping centers, sales enterprises, business offices, professional offices, and educational or governmental complexes) and located on a single parcel or on two (2) or more contiguous parcels of land.

CONDUIT: Ducts, pipes, or tubes of certain metals, plastics or other materials acceptable to PG&E (including pull wires and concrete encasement where required) for the installation and protection of electric wires and cables.

CONTRIBUTION: In-kind services and the value of all property conveyed to PG&E at any time during PG&E's work on an extension which is part of PG&E's total estimated installed cost of its facilities, or cash payments not covered by Applicant's allowances.

COST OF SERVICE FACTOR: The annualized utility-financed Cost of Ownership as stated in monthly format in Rule 2 that includes taxes, return and depreciation and is applied to the Net Revenue to determine PG&E's investment in distribution facilities.

(N)

(N)

DISTRIBUTION LINE EXTENSION: New distribution facilities of PG&E that is a continuation of, or branch from, the nearest available existing permanent Distribution Line (including any facility rearrangements and relocations necessary to accommodate the extension) to the point of connection of the last service. PG&E's Line Extension includes transmission underbuilds and converting an existing single-phase line to three-phase in order to furnish three-phase service to an Applicant, but excludes transformers, meters and services.

(Continued)



ELECTRIC RULE 15—DISTRIBUTION LINE EXTENSIONS
(Continued)

J. DEFINITIONS FOR RULE 15 (Cont'd.)

MONTHLY OWNERSHIP CHARGE: Cost of Ownership charges (from Electric Rule 2 customer- financed Cost of Ownership percentage) as a percentage rate applied against the outstanding unrefunded refundable balance after twelve (12) months from the date PG&E is first ready to serve. Serves to recover the cost of operating and maintaining customer-financed facilities that are not fully utilized.

(N)
|
|
|
(N)

NET REVENUE: That portion of the total rate revenues that supports PG&E's Distribution Line and Service Extension costs and excludes such items as energy, transmission, Competition Transition Charge (CTC), public purpose programs, revenue cycle services revenues, and other revenues that do not support the Distribution Line and Service Extension costs.

NON-RESIDENTIAL ALLOWANCES NET REVENUE MULTIPLIER: This is a revenue-supported factor determined by PG&E that is applied to the net revenues expected from non-residential loads to determine non-residential allowances.

(D)

PERMANENT SERVICE: Service which, in the opinion of PG&E, is of a permanent and established character. This may be continuous, intermittent, or seasonal in nature.

POLE LINE: Poles, cross-arms, insulators, conductors, switches, guy-wires, and other related equipment used in the construction of an electric overhead line.

PROTECTIVE STRUCTURES: Fences, retaining walls (in lieu of grading), sound barriers, posts, or barricades and other structures as required by PG&E to protect distribution equipment.

RESIDENTIAL DEVELOPMENT: Five (5) or more dwelling units in two (2) or more buildings located on a single parcel of land.

RESIDENTIAL SUBDIVISION: An area of five (5) or more lots for residential dwelling units which may be identified by filed subdivision plans or an area in which a group of dwellings may be constructed about the same time, either by a builder or several builders working on a coordinated basis.

(Continued)



Pacific Gas and Electric Company
San Francisco, California
U 39

Cancelling

Revised
Revised

Cal. P.U.C. Sheet No.
Cal. P.U.C. Sheet No.

26717-E
21830-E

PACIFIC GAS AND ELECTRIC COMPANY

DISTIRBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A COST SUMMUARY
REQUEST FOR SERVICE
FORM NO. 79-1004 (2/08)
(ATTACHED)

(T)

Advice Letter No. 3153-E-A
Decision No. 07-07-019

107528

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

Date Filed February 20, 2008
Effective _____
Resolution No. _____

Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

ELECTRIC DISTRIBUTION LINE AND SERVICE EXTENSION COST SUMMARY

Cost of Ownership charges as described in the rules and in the Unsupported Extension Cost section of the Provisions of this Agreement: **N/A**

Total number of residential lots/units for this project: _____
Total number of non-residential lots/units for this project: _____

Calculations to determine excess residential service allowance to be applied to distribution line extension refundable amount on a per lot/unit basis:

Cost of Services: ⁽⁵⁾

Engineering & Administrative Costs		\$	-	
Value of Applicant Design Work		(+) \$	-	
Service Tie-In Cost (Energized) by PG&E		(+) \$	-	
Electric Metering		(+) \$	-	
Other Charges: N/A		(+) \$	-	
Inspection Fees		(+) \$	-	(4)
Service Cost - PG&E installed	#	(+) \$	-	
Service Cost - Applicant installed	#	(+) \$	-	(5)
Total Cost of Service Subject to Allowance		(=) \$	-	

Cost of Service Within Allowance:

Less Total Residential Service Allowance				
\$	x	0	=	(-) \$ - (1)
Excess Service Cost		(=) \$	-	
Service Cost Within Allowance (Total less Excess)		(=) \$	-	
Average Cost per Lot or Unit Within Allowance		\$	-	
\$	/	0	=	\$ -

Excess Service Allowance Applied to Distribution Line Extension Refundable

Amount per Lot or Unit:				
\$	-	\$	-	= \$ - **
Allowance		Ave. Cost / Unit		

Allowances

Residential:	\$	-	x	N/A	=	\$	-
		Allowance		Lots/Units			
Plus ITCC @	%			Residential Allowances	(+)	\$	-
SUB TOTAL Residential Allowances					(=)	\$	-
Non-Residential:	N/A		/		=	\$	-
		Net Annual Revenue		Cost-of-Service-Factor			
Plus ITCC @	%			Non-Residential Allowances	(+)	\$	-
SUB TOTAL Non-Residential Allowances					(=)	\$	-
Less Residential Service Allowance:							
(	N/A	x	\$	-	) +	%	=
		Lots/Units		Ave. Cost / Unit		ITCC	
Total Distribution Line Extension Allowance					(=)	\$	

Amount Subject to Refund

Engineering & Administrative Costs	\$	-
Value of Applicant Design Work	(+)	\$ -
Tie-In of Distribution Line Extension by PG&E	(+)	\$ -
Electric Metering (Non-residential Projects)	(+)	\$ -
Other Charges: N/A	(+)	\$ -
PG&E installed - Cost of Distribution Line and Non-Res Svcs.	(+)	\$ -
Applicant installed - Cost of Distribution Line and Non-Res Svcs.	(+)	\$ - (5)
Value of Distribution Substructures	(+)	\$ -
Inspection Fees	(+)	\$ - (4)
SUB TOTAL	(=)	\$ -
Plus ITCC @	(+)	\$ -
Total Refundable Amount	(=)	\$ -
Less Total Allowances (not to exceed Total Refundable Amount)	(-)	\$ -
Balance: Net Refundable Amount	(=)	\$ -

10 Year Refundable Advance Option

Balance: Net Refundable Amount	\$	-
Less Credit for Value of Applicant Design Work	(-)	\$ -
Less Cost of Dist. Line Ext. & Non-Res Svcs. Installed by Applicant	(-)	\$ - (5)
Less Value of Distribution Substructures by Applicant	(-)	\$ -
Net 10 Year Refundable Advance Option Payment	(=)	\$

Non-Refundable Discount Option

Balance: Net Refundable Amount	\$	-
Less Discount:	(-)	\$ -
		Balance
		Discount Rate
Less Credit for Value of Applicant Design Work	(-)	\$ -
Less Cost of Dist. Line Ext. & Non-Res Svcs. Installed by Applicant	(-)	\$ - (5)
Less Value of Distribution Substructures by Applicant	(-)	\$ -
Net Non-Refundable Discount Option Payment	(=)	\$

Non-Refundable Payments

Rule 16 Non-Refundable Payments

Excess Service Costs	\$ -
Service Costs Beyond Preferred Service Location	(+) \$ -
Service Risers	(+) \$ -
Value of Rule 16 Land Rights Costs	(+) \$ -
Value of Service Trench, Conduits & Substructures in the Franchise Area or on 3rd Party Property	(+) \$ -
Inspection Fees	(+) \$ -
Rule 16 Trench Permits Obtained by PG&E	(+) \$ -
Other Charges: N/A	(+) \$ -
Cost of Additional Rule 16 Applicant Design Plan Checks	(+) \$ -
Sub Total	(=) \$ -
Plus ITCC @ _____ %	(+) \$ -
Plus Non-Taxable Other Charges	(+) \$ -
D. 04-05-055 Line Extension Costs, Residential	(+) \$ -
D. 04-05-055 Line Extension Costs, Non-Residential	(+) \$ -
Inspection Fees (not subject to ITCC)	(+) \$ -
Plus Service Trench, Conduits, & Substructures installed by PG&E on Private Property	(+) \$ -
Less Excess Service Facilities Installed by Applicant	(-) \$ -
Less Service Costs Beyond Preferred Location by Applicant	(-) \$ -
Less Service Riser Installed by Applicant	(-) \$ -
Less Service Trench, Conduits, & Substructures in the Franchise Area & 3rd Party Property installed by Applicant	(-) \$ -
Less Rule 16 Applicant Design Work Associated with Excess	(-) \$ -
Total Rule 16 Non-Refundable Payment	(=) \$ -

Rule 15 Non-Refundable Payments

Inspection Fees	\$ -
Re-engineering / Composite Fees	(+) \$ -
Cost of Additional Applicant Design Plan Checks	(+) \$ -
Value of Distribution Conduits	(+) \$ -
Distribution Risers Installed by PG&E	(+) \$ -
Value of Distribution Trench	(+) \$ -
PG&E Land Rights Costs	(+) \$ -
Rule 15 Trench Permits Obtained by PG&E	(+) \$ -
Other Charges: N/A	(+) \$ -
SUB TOTAL	(=) \$ -
Plus ITCC @ _____ %	(+) \$ -
Less Distribution Conduits Installed by Applicant	(-) \$ -
Less Distribution Trench Provided by Applicant	(-) \$ -
Total Non-Refundable Electric Rule 15 Payment	(=) \$ -

Relocation / Rearrangement of PG&E Facilities

Value of Relocation/Rearrangement Facilities	\$ -
Value of Relocation/Rearrangement Conduits & Substructures	(+) \$ -

Value of Relocation Applicant Design Work	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Tie-In of Relocation/Rearrangement by PG&E	(+) \$	-
Relocation/Rearrangement Trench Permits Obtained by PG&E	(+) \$	-
Relocation/Rearrangement Land Rights	(+) \$	-
Relocation/Rearrangement Inspection Fees	(+) \$	-
SUB TOTAL	(=) \$	-
Plus ITCC @ _____ %	(+) \$	-
Plus Relocation/Rearrangement - Non Taxable	(+) \$	-
Less Relocation/Rearrangement Facilities Installed by Applicant	(-) \$	-
Less Conduits & Substructures Installed by Applicant	(-) \$	-
Less Trench & Excavation Provided by Applicant	(-) \$	-
Less Value of Relocation Applicant Design Work	(-) \$	-
Less Relocation/Rearrangement Salvage	(-) \$	-
Total Relocation/Rearrangement of PG&E Facilities Payment	(=) \$	-

Total Payment for Electric Distribution Line and Service Extension

Cash Payment - 10-Year Refundable Advance Option

Rule 15 Refundable Advance Payment	\$	-	(3)
Rule 16 Non-Refundable Payment	(+) \$	-	
Rule 15 Non-Refundable Payment	(+) \$	-	
Relocation/Rearrangement of PG&E Facilities Payment	(+) \$	-	
Total	(=) \$	-	

-- OR --

Cash Payment - Non-Refundable Discount Option

Rule 15 Non-Refundable Discount Option Payment	\$	-	(3)
Rule 16 Non-Refundable Payment (Not Subject to Discount)	(+) \$	-	
Rule 15 Non-Refundable Payment (Not Subject to Discount)	(+) \$	-	
Relocation/Rearrangement of PG&E Facilities Payment	(+) \$	-	
Total	(=) \$	-	

Value of Electric Facility Reinforcements by PG&E: N/A **based upon Applicant's estimated demand of:** N/A **kVa**

(Reference: Payment Adjustments. Excess Facilities section of the Provisions)

- (1) Total Service Allowance not to exceed the Cost of Service
- (2) 10 Year Refundable and Discount Option credit amounts will be paid upon acceptance of facilities. Credit amounts are subject to future deficiency billing in accordance with the tariff.
- (3) 10 Year Refundable and Discount Option credit amounts do not offset Other Non-Refundable or Relocation Fees. See Reimbursement Summary for a total of Reimbursements and Credits to be paid upon acceptance of facilities.
- (4) Inspection Fees (Only Refundable if Applicant's Cost is Used. Applicant's Cost + Inspection Cannot Exceed PG&E's Estimate)
- (5) The lower of PG&E's estimated costs or the Applicant's Contract Anticipated Costs (as documented on Form 79-1003 "Statement of Contract Anticipated Costs") will be used to establish the cost of Service and Distribution Line Extension subject to Allowance

**** PG&E USE ONLY**



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

THIRD PARTY TRENCH COSTS

Non-Refundable Payments

Telephone Trench & Excavation	\$	-
Telephone Conduits & Substructures	(+) \$	-
CATV Trench	(+) \$	-
CATV Conduits & Substructures	(+) \$	-
Other Trench	(+) \$	-
Other Conduits & Substructures	(+) \$	-
Total Non-Refundable Payment	(=) \$	-

Third Party Trench Cash Payment

Total Non-Refundable Payment	\$	-
------------------------------	----	---

* Automated document, Preliminary Statement, Part A



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

ELECTRIC RULE 20B

Non-Refundable Payments

Engineering & Administrative Costs	\$	-
Value of Applicant Design Work	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Value of 20B Underground System	(+) \$	-
Tie-In of 20B by PG&E	(+) \$	-
PG&E Land Rights Costs	(+) \$	-
Inspection Fees	(+) \$	-
Value of 20B Trench & Excavation	(+) \$	-
Value of 20B Conduits & Substructures	(+) \$	-
Rule 20B Trench Permits Obtained by PG&E	(+) \$	-
less Cost of Equivalent Overhead System	(-) \$	-
SUB TOTAL	(=) \$	-
plus ITCC @ _____ %	(+) \$	-
less 20B Underground System Installed by Applicant	(-) \$	-
less 20B Trench & Excavation Provided by Applicant	(-) \$	-
less 20B Conduits & Substructures Installed by Applicant	(-) \$	-
less Value of Applicant Design Work	(-) \$	-
Total Rule 20B Non-Refundable Payment	(=) \$	- (1)

Electric Rule 20B Cash Payment

Total Rule 20B Non-Refundable Payment \$ - (1)

(1) For Contractor Installed Projects (Option 2A), credit amounts will be reimbursed upon acceptance of facilities. See Reimbursement Summary for a total of Reimbursements and Credits to be paid upon acceptance of facilities.



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

ELECTRIC RULE 20C

Non-Refundable Payments

Engineering & Administrative Costs	\$	-
Value of Applicant Design Work	(+) \$	-
Cost of Additional Applicant Design Plan Checks	(+) \$	-
Value of 20C Underground System	(+) \$	-
Tie-In of 20C by PG&E	(+) \$	-
PG&E Land Rights Costs	(+) \$	-
Inspection Fees	(+) \$	-
Value of 20C Trench & Excavation	(+) \$	-
Value of 20C Conduits & Substructures	(+) \$	-
Rule 20C Trench Permits Obtained by PG&E	(+) \$	-
less Salvage & Depreciation for Overhead Facilities	(-) \$	-
SUB TOTAL	(=) \$	-
plus ITCC @ _____ %	(+) \$	-
plus Cost to Remove Overhead Line by PG&E	(+) \$	-
less 20C Underground System Installed by Applicant	(-) \$	-
less 20C Trench & Excavation Provided by Applicant	(-) \$	-
less 20C Conduits & Substructures Installed by Applicant	(-) \$	-
less Value of Applicant Design Work	(-) \$	-
Total Rule 20C Non-Refundable Payment	(=) \$	- (1)

Electric Rule 20C Cash Payment

Total Rule 20C Non-Refundable Payment \$ - (1)

(1) For Contractor Installed Projects (Option 2A), credit amounts will be reimbursed upon acceptance of facilities. See Reimbursement Summary for a total of Reimbursements and Credits to be paid upon acceptance of facilities.



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

STREETLIGHTS

LS ## Non-Refundable Payments

Installed Cost of Non-Standard Luminaires	\$	-	
Installed Cost of Standard Poles, Posts & Arms	(+) \$	-	(1)
Additional Cost of Non-Standard Poles, Posts & Arms	(+) \$	-	(1)
Installed Cost of Foundations/Protective Tubes	(+) \$	-	(1)
Excess Conductor	(+) \$	-	
Applicable Engineering & Administrative Costs	(+) \$	-	
Streetlight-Only Trench & Excavation	(+) \$	-	
Streetlight Conduit & Substructures	(+) \$	-	
Streetlight Risers Installed by PG&E	(+) \$	-	
Inspection Fees	(+) \$	-	
plus ITCC @ _____ %	(+) \$	-	
SUB TOTAL	(=) \$	-	
less Credit for Facilities Installed by Applicant	(-) \$	-	
Total LS-1 Non-Refundable Payment	(=) \$	-	

LS ## Non-Refundable Payments

Installed Cost of Streetlight System by PG&E	\$	-	(2)
Streetlight Conduits & Substructures by PG&E	(+) \$	-	(2)
Streetlight Trench & Excavation by PG&E	(+) \$	-	(2)
Connection Fee	(+) \$	-	
SUB TOTAL	(=) \$	-	
less Credit for Connections made by Applicant	(-) \$	-	
Total LS-2 Non-Refundable Payment	(=) \$	-	

Streetlight Cash Payment

* Automated document, Preliminary Statement, Part A



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

SUMMARY OF PAYMENTS

The total cash payment you need to make depends upon your selection of the 10 Year Refundable Advance Option or the Non-Refundable Discount Option for your gas and/or electric extension under Rule 15. Since you may elect one option for the gas extension and a different option for the electric extension, several different cash payments are available. Each payment option is summarized below. These payments include all billing under this Agreement including payments subject to refund, and non-refundable payments. To determine what is refundable or non-refundable, or to see full detailed billing information, please see the attached cost summaries. Even if you have no payment due for your gas and/or electric extension (Rule 15), you must still elect the 10 Year Refundable or Non-Refundable Discount Option for each extension on the second page of the Declarations.

10 Year Refundable Advance Option - Gas & Electric ⁽¹⁾ **\$ _____ - ⁽²⁾**

-- OR --

Non-Refundable Discount Option - Gas & Electric ⁽¹⁾ **\$ _____ - ⁽³⁾**

-- OR --

10 Year Refundable Advance Option - Gas / ⁽¹⁾ **\$ _____ - ⁽²⁾**

Non-Refundable Discount Option - Electric

-- OR --

10 Year Refundable Advance Option - Electric / ⁽¹⁾ **\$ _____ - ⁽²⁾**

Non-Refundable Discount Option - Gas

⁽¹⁾ - _____



Pacific Gas and Electric Company
DISTRIBUTION AND SERVICE EXTENSION AGREEMENT
EXHIBIT A - COST SUMMARY*

REFERENCES:

E-PM # _____
G-PM # _____
Notification # _____
MLX # _____

Applicant: _____

Project Location/Name: _____

REIMBURSEMENT SUMMARY

Reimbursements are provided for facilities that are installed by the Applicant which are normally the responsibility of PG&E per our tariffs. Reimbursements will be made after the facilities are accepted by PG&E, operational and ready to supply service. Reimbursable payments made for services will be reimbursed at the average rate shown as each service is connected. All reimbursements will be based upon PG&E's estimated costs.

Electric Rule 15

10 Year Refundable Advance Credit Amount	\$ - (1)
	- or -
Non-Refundable Discount Option Credit Amount	\$ - (1)
Joint Pole Credits	(+) \$ -
PG&E Betterments	(+) \$ -
SUB TOTAL: w/ 10 Year Refundable Advance Credit Amount	(=) \$ -
	- or -
w/ Non-Refundable Discount Credit Amount	(=) \$ -

Electric Rule 16

Joint Pole Credits	\$ -
Applicant Design Work within the Allowance	\$ -
SUB TOTAL	(=) \$ -

Reimbursement per Service Completion - Electric

Energized System	\$ - /service (2)
	- or -
Non-energized System	\$ - /service (2)

Electric Rule 20B

Joint Pole Credits	\$ -
Rule 20B Payment Credit	(+) \$ -
SUB TOTAL	(=) \$ -

* Automated document, Preliminary Statement, Part A

Streetlights

LS-1

Standard Luminaires
Standard Poles & Arms
Protective Tubes
Internal Wiring
Overhead Conductor
Underground Conductor
Connections

	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-
(+)	\$	-

LS-2

Connections
SUB TOTAL

(+)	\$	-	
		(=)	\$ -

Gas Rule 15

10 Year Refundable Advance Credit Amount

\$	-	(1)
-	OR	-

Non-Refundable Discount Option Credit Amount

PG&E Betterments

SUB TOTAL: w/ 10 Year Refundable Advance Credit Amount

\$	-	(1)		
(+)	\$	-		
		(=)	\$ -	
		-	OR	-

w/ Non-Refundable Discount Credit Amount

(=)	\$	-
-----	----	---

Gas Rule 16

Stubs Services

Applicant Design Work within the Allowance

SUB TOTAL

\$	-
\$	-
	(=) \$ -

Reimbursement per Service Completion - Gas

Pressurized System

\$	-	/service	(2)
----	---	----------	-----

Non-pressurized System

\$	-	/service	(2)
----	---	----------	-----

Total Reimbursement

10 Year Refundable Advance Option - Gas & Electric

\$	-	(3)
----	---	-----

-- OR --

Non-Refundable Discount Option - Gas & Electric

\$	-	(3)
----	---	-----

-- OR --

10 Year Refundable Advance Option - Gas / Non-Refundable Discount Option - Electric

\$	-	(3)
----	---	-----

-- OR --

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Rate Schedules	26722, 26515, 26689, 26709, 26573-E		
Preliminary Statements	26738, 26712, 26739, 26382-E		
Rules		27077-E	(T)
Maps, Contracts and Deviations		26322-E	
Sample Forms	26569, 26541-26543, 25876, 26294, 26686, 25961-E		

PACIFIC GAS AND ELECTRIC COMPANY
LINE EXTENSION ALLOWANCE PER RESIDENTIAL APPLIANCE - GAS

PG&E Gas Residential Allowance

L1 MLX Rate per Therm \$0.37829

Note: MLX factor is based on the 2007 GRC distribution base RRQ allocated to residential customers, with rates effective April 1, 2007.

L2 Re-weighted Appliance End Use (Therms)

Based on 2003 RASS (Residential Appliance Saturation Survey) administered by CEC. See workpapers for complete calculations.

Water Heater	176
Space Heating	235
Oven/Range	11
Dryer/Stub	14

L3 Net Revenue per End Use

L3 = L1 * L2

Water Heater	\$66.60
Space Heating	\$88.80
Oven/Range	\$4.06
Dryer/Stub	\$5.15

L4 Cost of Service Factor

(Annualized PG&E- financed COO from Rule 2)

16.72% per year

1.39% per month

L5 Allowance per End Use

L5 = L3 / L4

Water Heater	\$398.43
Space Heating	\$531.24
Oven/Range	\$24.29
Dryer/Stub	\$30.81

Cost of Ownership Factor

(Customer- financed COO-applied to refundable balances > allowances)

9.02% per year

0.75% per month

PACIFIC GAS AND ELECTRIC COMPANY
LINE EXTENSION ALLOWANCE PER RESIDENTIAL UNIT - ELECTRIC

PG&E Electric Residential Allowance

L1	Residential Distribution Revenue (11-01-07)	\$1,594,145,988
L2	PG&E Residential Customers (2007 forecast)	4,538,787
L3	Average Revenue Per Residential Customer (L1 divided by L2 = L3)	\$351.23
L4	Revenue Cycle Service Credits Source: Appendix A, pages 1-3, D.98-09-070 Methodology authorized by CPUC D.99-12-046; based on CPUC authorized RCS credits in D.98-09-070	9.34
L5	Net Revenue per Residential Customer (L5 = L3 - L4)	341.89
L6	Cost of Service Factor (Annualized PG&E- financed COO from Rule 2)	16.85% per year 1.40% per month
L7	Allowance Per Residential Unit (L7 = L5 / L6)	\$2,029.14
L8	Cost of Ownership Factor (Customer- financed COO-applied to refundable balances >allowances)	6.62% per year 0.55% per month

**PG&E Gas and Electric
Advice Filing List
General Order 96-B, Section IV**

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