

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



January 15, 2009

Advice Letter 2975-G/3372-E

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: Tariff Revisions to Reflect an Increase in Income Tax
Component of Contribution Tax Factor**

Dear Mr. Cherry:

Advice Letter 2975-G/3372-E is effective January 1, 2009.

Sincerely,

A handwritten signature in blue ink, appearing to read "Julie A. Fitch".

Julie A. Fitch, Director
Energy Division



December 2, 2008

Advice 2975-G/3372-E

(Pacific Gas and Electric Company ID U 39 M)

Subject: Tariff Revisions to Reflect an Increase in Income Tax Component of Contribution Tax Factor

Public Utilities Commission of the State of California

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric Preliminary Statement Parts P and J, respectively. The affected tariff sheets are listed on the enclosed Attachment I.¹

Purpose

The purpose of this filing is to revise PG&E's gas and electric Preliminary Statements Parts P and J -- *Income Tax Component of Contributions Provision*, respectively, to reflect an increase in the tax factor used to compute the "Income Tax Component of Contribution (ITCC)" associated with Contributions in Aid of Construction.

Background

PG&E's Preliminary Statements Parts P and J provide that Contributions in Aid of Construction and Advances for Construction (Contributions) consist of two components: the ITCC and the Balance of the Contribution (Balance of Contribution). The ITCC is calculated by multiplying the Balance of Contribution by the ITCC Tax Factor. The ITCC Tax Factor is established using Method 5 as set forth in Decision (D.) 87-09-026 and (D.) 87-012-028 in Order Instituting Investigation 86-11-019.

The ITCC Tax Factor is being revised in accordance with PG&E's Advice 2906-G/3212 –E, which temporarily set a lower ITCC Tax Factor due to a change in the Federal Depreciation Provisions of the Internal Revenue Code (IRC), pursuant to

¹ PG&E reserves all legal rights to challenge the decisions or statutes under which it has been required to make this advice filing, and nothing in this advice filing constitutes a waiver of such rights.

the Economic Stimulus Act of 2008 signed by President Bush on February 13, 2008 (P.L. 110-185; the "Act"). Section 103(a) of the Act modifies a depreciation provision -- Section 168(k) to the Internal Revenue Code -- entitled, "Special allowance for certain property acquired after September 10, 2001, and before January 1, 2005." Unless Congress provides for similar depreciation provisions in 2009, this provision allowing for 50 percent bonus depreciation allowances for certain property will sunset on December 31, 2008.

PG&E requests that the ITCC Tax Factor be changed to 0.31 (31 percent) for gas and 0.34 (34 percent) for electric. This has been calculated using the current statutory income tax rates of 8.84 percent (California) and 35 percent (Federal). It also reflects the temporary Federal depreciable tax life for gas distribution property of 15 years as adopted by the Energy Tax Incentives Act of 2005. This temporary Federal depreciable tax life for gas distribution property is set to sunset on December 31, 2010. The revised ITCC Tax Factor has been calculated and is set forth in Attachment II.

Tariff Revisions

Gas Preliminary Statement Part P, *Section 5. a.* has been revised to reflect an ITCC Tax Factor of 0.31 (31 percent) on property contributed to PG&E after December 31, 2008 and before January 1, 2011.

In a similar fashion, Electric Preliminary Statement Part J, *Section 5. a* has been revised to reflect an ITCC Tax Factor of 0.34 (34 percent) on property contributed to PG&E after December 31, 2008.

Protests

Anyone wishing to protest this filing may do so by sending a letter by December 22, 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
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: mas@cpuc.ca.gov and jnj@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. It is also requested that a copy of the protest be sent via postal mail and

facsimile to Pacific Gas and Electric Company on the same date it is mailed or delivered to the Commission at the address shown below.

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

Effective Date

PG&E requests that this advice filing become effective on January 1, 2009. PG&E submits this as a Tier 2 filing.

Notice

In accordance with General Order 96-B, Section IV, copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes should be directed to Rose De La Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at:

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

A handwritten signature in black ink, appearing to read "Brian Cherry".

Vice President - Regulatory Relations

Attachments

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: dpxu@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) #: 2975-G/3372-E

Tier: 2

Subject of AL: Tariff Revisions to Reflect an Increase in Income Tax Component of Contribution Tax Factor

Keywords (choose from CPUC listing): ITCC

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.87-09-026, 87-12-028

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

Resolution Required? ☐ Yes ☒ No

Requested effective date: January 1, 2009

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: Gas Prelim Part P; Electric Prelim Part J

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: 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 Avenue

San Francisco, CA 94102

E-mail: jnj@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 3372-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
27851-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	27174-E
27852-E	ELECTRIC TABLE OF CONTENTS Sheet 1	27849-E
27853-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 6	27649-E

**ATTACHMENT 1
Advice 2975-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
27336-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	26863-G
27337-G	GAS TABLE OF CONTENTS Sheet 1	27302-G
27338-G	GAS TABLE OF CONTENTS Sheet 4	27304-G



ELECTRIC PRELIMINARY STATEMENT PART J

INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

Sheet 1

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax (CCFT) shall be collected beginning January 1, 1992.
2. DEFINITIONS:
 - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:
 - 1) Income Tax Component of Contribution (ITCC); and
 - 2) The balance of the contribution, excluding income taxes (Balance of Contribution).
 - b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.
3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.
4. GOVERNMENT AGENCY EXEMPTIONS:
 - a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.
 - b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.
5. DETERMINATION OF ITCC:
 - a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.34 (34 percent). The 34 percent tax factor shall be applicable to contributions received by PG&E on or after January 1, 2009. PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more.

(T)
(T)
(D)
 - b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)

Advice Letter No: 3372-E
 Decision No.

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed	December 2, 2008
Effective	January 1, 2009
Resolution No.	



Pacific Gas and Electric Company
San Francisco, California
U 39

Cancelling Revised
Revised

Cal. P.U.C. Sheet No. 27852-E
Cal. P.U.C. Sheet No. 27849-E

ELECTRIC TABLE OF CONTENTS

Sheet 1

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	Sample Forms	27821,27583,27822,27823,24958,227824,26295,25059-E	

(Continued)

Advice Letter No: 3372-E
Decision No.

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

Date Filed December 2, 2008
Effective January 1, 2009
Resolution No. _____



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 6

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Part J	Income Tax Component of Contributions Provision	27851,11503-E
Part K	Energy Commission Tax	24297-E
Part M	California Alternate Rates for Energy Account	27646, 27647-E
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GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

Sheet 1

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax shall be collected beginning January 1, 1992.
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 - 1) Income Tax Component of Contribution (ITCC); and
 - 2) The balance of the contribution, excluding income taxes (Balance of Contribution).
 - b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.
3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.
4. GOVERNMENT AGENCY EXEMPTIONS:
 - a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.
 - b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.
5. DETERMINATION OF ITCC:
 - a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.31 (31 percent). The 31 percent tax factor shall be applicable to contributions received by PG&E on or after January 1, 2009 and before January 1, 2011. PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more. (T)
(T)
 - b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019. (D)

(Continued)



Pacific Gas and Electric Company
San Francisco, California
U 39

Revised
Cancelling Revised

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

27337-G
27302-G

GAS TABLE OF CONTENTS

Sheet 1

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Advice Letter No: 2975-G
Decision No.

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

Date Filed December 2, 2008
Effective January 1, 2009
Resolution No. _____



GAS TABLE OF CONTENTS

Sheet 4

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(Continued)

Advice Letter No: 2975-G
Decision No.

Issued by
Brian K. Cherry
Vice President
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Date Filed	December 2, 2008
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Resolution No.	

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES

(A)	(B) TAX PMT/(BEN) REFLECTING CIAC	(C) TAX BASIS	(D) CALIFORNIA DEPRECIATION RATES	(E) CALIFORNIA RATES	(F) STATE TAX BENEFIT	(G) MODIFIED MACRS RATES	(H) FEDERAL TAX RATE	(I) FEDERAL TAX BENEFIT	(J) REMAINING CIAC PAYABLE	(K) WTD. AVG. UNRECOVERED TAX PMT.	(L) RATE OF RETURN	(M) REVENUE REQUIREMENT ON REMAINING INVESTMENT	(N) DISCOUNT FACTOR 0.12	(O) DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
YEAR	OF \$1,000													
1	438.4	1,000	2.857%	8.840%	2.5256	5.000%	35.00%	17.5000	418.3744	428.3872	17.000%	72.8258	0.8929	65.0262
2	-30.94		5.551%		4.9071	9.500%		32.3660	350.1613	384.2679	17.000%	65.3255	0.7972	52.0771
3			5.234%		4.6269	8.550%		28.2075	317.3270	333.7442	17.000%	56.7365	0.7118	40.3839
4			4.935%		4.3625	7.700%		25.3306	287.6338	302.4804	17.000%	51.4217	0.6355	32.6794
5			4.653%		4.1133	6.930%		22.7281	260.7925	274.2132	17.000%	46.6162	0.5674	26.4513
6			4.387%		3.8781	6.230%		20.3654	236.5490	248.6707	17.000%	42.2740	0.5066	21.4173
7			4.137%		3.6571	5.900%		19.2927	213.5992	225.0741	17.000%	38.2626	0.4523	17.3081
8			3.901%		3.4485	5.900%		19.3700	190.7807	202.1899	17.000%	34.3723	0.4039	13.8824
9			3.678%		3.2514	5.910%		19.4780	168.0513	179.4160	17.000%	30.5007	0.3606	10.9989
10			3.468%		3.0657	5.900%		19.5120	145.4736	156.7625	17.000%	26.6496	0.3220	8.5805
11			3.270%		2.8907	5.910%		19.6120	122.9709	134.2223	17.000%	22.8178	0.2875	6.5596
12			3.084%		2.7263	5.900%		19.6383	100.6064	111.7887	17.000%	19.0041	0.2567	4.8779
13			2.908%		2.5707	5.910%		19.7308	78.3049	89.4556	17.000%	15.2075	0.2292	3.4852
14			2.742%		2.4239	5.900%		19.7503	56.1307	67.2178	17.000%	11.4270	0.2046	2.3382
15			2.585%		2.2851	5.910%		19.8366	34.0089	45.0698	17.000%	7.6619	0.1827	1.3998
16			2.438%		2.1552	2.950%		9.5252	22.3285	28.1687	17.000%	4.7887	0.1631	0.7811
17			2.299%		2.0323			(0.7543)	21.0505	21.6895	17.000%	3.6872	0.1456	0.5370
18			2.168%		1.9165			(0.7113)	19.8453	20.4479	17.000%	3.4761	0.1300	0.4520
19			2.040%		1.8034			(0.6708)	18.7128	19.2790	17.000%	3.2774	0.1161	0.3805
20			2.040%		1.8034			(0.6312)	17.5406	18.1267	17.000%	3.0815	0.1037	0.3194
21			2.040%		1.8034			(0.6312)	16.3684	16.9545	17.000%	2.8823	0.0926	0.2668
22			2.040%		1.8034			(0.6312)	15.1963	15.7824	17.000%	2.6830	0.0826	0.2217
23			2.040%		1.8034			(0.6312)	14.0241	14.6102	17.000%	2.4837	0.0738	0.1833
24			2.040%		1.8034			(0.6312)	12.8520	13.4380	17.000%	2.2845	0.0659	0.1505
25			2.040%		1.8034			(0.6312)	11.6798	12.2659	17.000%	2.0852	0.0588	0.1227
26			2.040%		1.8034			(0.6312)	10.5076	11.0937	17.000%	1.8859	0.0525	0.0990
27			2.040%		1.8034			(0.6312)	9.3355	9.9216	17.000%	1.6867	0.0469	0.0791
28			2.040%		1.8034			(0.6312)	8.1633	8.7494	17.000%	1.4874	0.0419	0.0623
29			2.040%		1.8034			(0.6312)	6.9912	7.5772	17.000%	1.2881	0.0374	0.0482
30			2.040%		1.8034			(0.6312)	5.8190	6.4051	17.000%	1.0889	0.0334	0.0363
31			2.040%		1.8034			(0.6312)	4.6468	5.2329	17.000%	0.8896	0.0298	0.0265
32			2.040%		1.8034			(0.6312)	3.4747	4.0608	17.000%	0.6903	0.0266	0.0184
33			2.040%		1.8034			(0.6312)	2.3025	2.8886	17.000%	0.4911	0.0238	0.0117
34			2.040%		1.8034			(0.6312)	1.1304	1.7164	17.000%	0.2918	0.0212	0.0062
35			2.040%		1.8034			(0.6312)	(0.0418)	0.5443	17.000%	0.0925	0.0189	0.0018
36			1.025%		0.9061			(0.6312)	(0.3167)	(0.1792)	17.000%	(0.0305)	0.0169	-0.0005
					0.0000			(0.6312)	0.3145	0.1364	17.000%	0.0232	0.0169	0.0004
			100.000%		88.4000	100.000%		318.7455				581.7178		311.2700
												311.2700	/ 1000	31.1300%
	407.46							407.1455						31.0000%

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES

(A)	(B) TAX PMT/(BEN) REFLECTING CIAC	(C) TAX BASIS	(D) CALIFORNIA DEPRECIATION RATES	(E) CALIFORNIA RATES	(F) STATE TAX BENEFIT	(G) MODIFIED MACRS RATES	(H) FEDERAL TAX RATE	(I) FEDERAL TAX BENEFIT	(J) REMAINING CIAC PAYABLE	(K) WTD. AVG. UNRECOVERED TAX PMT.	(L) RATE OF RETURN	(M) REVENUE REQUIREMENT ON REMAINING INVESTMENT	(N) DISCOUNT FACTOR 0.12	(O) DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
1	438.4	1,000	3.334%	8.840%	2.9473	3.750%	35.00%	13.1250	422.3277	430.3639	17.000%	73.1619	0.8929	65.3263
2	-30.94		6.445%		5.6974	7.219%		24.2350	361.4554	391.8916	17.000%	66.6216	0.7972	53.1103
3			6.016%		5.3181	6.677%		21.3754	334.7618	348.1086	17.000%	59.1785	0.7118	42.1221
4			5.615%		4.9637	6.177%		19.7581	310.0401	322.4009	17.000%	54.8082	0.6355	34.8316
5			5.241%		4.6330	5.713%		18.2582	287.1488	298.5944	17.000%	50.7611	0.5674	28.8032
6			4.892%		4.3245	5.285%		16.8759	265.9484	276.5486	17.000%	47.0133	0.5066	23.8184
7			4.566%		4.0363	4.888%		15.5944	246.3176	256.1330	17.000%	43.5426	0.4523	19.6965
8			4.261%		3.7667	4.522%		14.4143	228.1366	237.2271	17.000%	40.3286	0.4039	16.2880
9			3.977%		3.5157	4.462%		14.2986	210.3224	219.2295	17.000%	37.2690	0.3606	13.4396
10			3.712%		3.2814	4.461%		14.3830	192.6579	201.4901	17.000%	34.2533	0.3220	11.0286
11			3.465%		3.0631	4.462%		14.4685	175.1264	183.8922	17.000%	31.2617	0.2875	8.9870
12			3.234%		2.8589	4.461%		14.5414	157.7261	166.4263	17.000%	28.2925	0.2567	7.2620
13			3.018%		2.6679	4.462%		14.6164	140.4418	149.0840	17.000%	25.3443	0.2292	5.8083
14			2.817%		2.4902	4.461%		14.6797	123.2719	131.8569	17.000%	22.4157	0.2046	4.5867
15			2.630%		2.3249	4.462%		14.7454	106.2016	114.7367	17.000%	19.5052	0.1827	3.5635
16			2.455%		2.1702	4.461%		14.7998	89.2315	97.7166	17.000%	16.6118	0.1631	2.7097
17			2.367%		2.0924	4.462%		14.8574	72.2817	80.7566	17.000%	13.7286	0.1456	1.9995
18			2.367%		2.0924	4.461%		14.8812	55.3081	63.7949	17.000%	10.8451	0.1300	1.4103
19			2.367%		2.0924	4.462%		14.8847	38.3310	46.8195	17.000%	7.9593	0.1161	0.9241
20			2.367%		2.0924	4.461%		14.8812	21.3573	29.8442	17.000%	5.0735	0.1037	0.5260
21			2.367%		2.0924	2.231%		7.0762	12.1887	16.7730	17.000%	2.8514	0.0926	0.2639
22			2.367%		2.0924			(0.7323)	10.8286	11.5086	17.000%	1.9565	0.0826	0.1617
23			2.367%		2.0924			(0.7323)	9.4685	10.1485	17.000%	1.7252	0.0738	0.1273
24			2.367%		2.0924			(0.7323)	8.1083	8.7884	17.000%	1.4940	0.0659	0.0984
25			2.367%		2.0924			(0.7323)	6.7482	7.4283	17.000%	1.2628	0.0588	0.0743
26			2.367%		2.0924			(0.7323)	5.3881	6.0681	17.000%	1.0316	0.0525	0.0542
27			2.367%		2.0924			(0.7323)	4.0279	4.7080	17.000%	0.8004	0.0469	0.0375
28			2.367%		2.0924			(0.7323)	2.6678	3.3479	17.000%	0.5691	0.0419	0.0238
29			2.367%		2.0924			(0.7323)	1.3077	1.9877	17.000%	0.3379	0.0374	0.0126
30			2.367%		2.0924			(0.7323)	(0.0524)	0.6276	17.000%	0.1067	0.0334	0.0036
31			1.184%		1.0467			(0.7323)	(0.3668)	(0.2096)	17.000%	(0.0356)	0.0298	-0.0011
32					0.0000			(0.3663)	(0.0005)	(0.1836)	17.000%	(0.0312)	0.0266	-0.0008
				<u>100.000%</u>	<u>88.4000</u>	<u>100.000%</u>		<u>319.0605</u>				<u>700.0446</u>		<u>347.0972</u>
												347.0972	/ 1000	<u>34.7100%</u>
	<u>407.46</u>							<u>407.4605</u>						<u>34.0000%</u>

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

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