

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



October 6, 2010

Advice Letter 3716-E

Jane K. Yura
Vice President, Regulation and Rates
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10B
P.O. Box 770000
San Francisco, CA 94177

**Subject: Cornerstone Improvement Project Balancing Account and
Revenue Requirements**

Dear Ms. Yura:

Advice Letter 3716-E is effective September 10, 2010.

Sincerely,

A handwritten signature in blue ink that reads "Julie A. Fitch".

Julie A. Fitch, Director
Energy Division



Jane K. Yura
Vice President
Regulation and Rates

Pacific Gas and Electric Company
77 Beale St., Mail Code B10B
P.O. Box 770000
San Francisco, CA 94177

Fax: 415-973-6520

August 11, 2010

Advice 3716-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Cornerstone Improvement Project Balancing Account and Revenue Requirements

Pacific Gas and Electric Company (PG&E) hereby submits revisions to its electric tariffs. The affected tariff sheets are listed on the enclosed Attachment 1.

Purpose

This filing complies with Ordering Paragraphs (OP) 3 and 5 of Decision (D.) 10-06-048 (the Decision), which authorized PG&E to establish a Cornerstone Improvement Project Balancing Account (CIPBA) and required PG&E to provide the calculation of the Cornerstone Improvement Project's revenue requirements for 2011 through 2013.

Background

On June 24, 2010, the California Public Utilities Commission (Commission) issued D.10-06-048 which approved, with modifications, PG&E's Cornerstone Improvement Project (CIP) to improve PG&E's electric distribution system reliability. The Decision modified the scope, duration and forecast expenditures for the CIP and approved the use of a balancing account to record the difference between the revenue requirement based on the adopted forecast expenditures and the revenue requirement based on recorded expenditures.

Pursuant to OP 5 of the Decision, PG&E submits the CIPBA for inclusion in its tariffs for electric service.

Pursuant to OP 3, PG&E has computed the revenue requirements for 2011, 2012, and 2013 based on the forecast of expenditures adopted in the Decision, shown in the table below:

Cornerstone Improvement Project		
(Thousands of Dollars)		
Year	Revenue Requirement	Increase over Prior Year
2011	12,926	12,926
2012	32,537	19,611
2013	54,033	21,496

Details of the revenue requirement calculation are provided in Attachment 2. To determine the beginning 2011 plant, depreciation reserve and deferred tax balances, PG&E computed the revenue requirements for the 2010 expenditures separately from the 2011 through 2013 expenditures and added the results.

The CIP revenue requirements will be included in the revenue requirement and rate design in PG&E's Annual Electric True-up filings for 2011, 2012 and 2013.

Tariff Revisions

PG&E proposes to include in its tariffs one new balancing account: the *Cornerstone Improvement Project Balancing Account (CIPBA)*.

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 **August 31, 2010**, 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:

Jane K. Yura
Vice President, Regulation and Rates
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10B
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-6520
E-mail: PGETariffs@pge.com

Effective Date

PG&E requests that this Tier 2 advice filing become effective on regular notice, **September 10, 2010**, which is 30 calendar days after the date of 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.08-05-023 and A.09-12-020. Address changes to the General Order 96-B service list should be directed to e-mail PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: <http://www.pge.com/tariffs>.

Jane Yura - OB

Vice President - Regulation and Rates

cc: Service Lists for A.08-05-023 and A.09-12-020

Attachments:

Attachment 1: Tariff Revisions
Attachment 2: Revenue Requirement Calculation

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: Olivia Brown

Phone #: 415.973.9312

E-mail: oxb4@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) #: 3716-E

Tier: 2

Subject of AL: Cornerstone Improvement Project Balancing Account and Revenue Requirements

Keywords (choose from CPUC listing): Balancing Account

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.10-06-048

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: N/A

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: September 10, 2010

No. of tariff sheets: 3

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). N/A

Tariff schedules affected: New Electric Preliminary Statement FL

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

jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Jane K. Yura, Vice President, Regulation and Rates

77 Beale Street, Mail Code B10B

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

**ATTACHMENT 1
Advice 3716-E**

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

Title of Sheet

**Cancelling Cal
P.U.C. Sheet No.**

29585-E* ELECTRIC PRELIMINARY STATEMENT PART FL
CORNERSTONE IMPROVEMENT PROJECT
BALANCING ACCOUNT - (CIPBA)
Sheet 1

29586-E ELECTRIC TABLE OF CONTENTS
Sheet 1

29514-E

29587-E ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT
Sheet 9

29515-E



Sheet 1 (N)

ELECTRIC PRELIMINARY STATEMENT PART FL
 CORNERSTONE IMPROVEMENT PROJECT BALANCING ACCOUNT - (CIPBA) (N)

FL. Cornerstone Improvement Project Balancing Account - (CIPBA) (N)

1. **PURPOSE:** The purpose of the Cornerstone Improvement Project Balancing Account - (CIPBA) is to record and recover the incremental Operations and Maintenance (O&M) and Administrative and General (A&G) expenditures, capital-related costs, capital-related revenue requirements, benefits, and revenues associated with the Cornerstone Improvement Project (Project) as authorized by the Commission in Decision (D.) 10-06-048. As required by D.10-06-048, the capital expenditures used in the monthly computation of the capital-related revenue requirement set forth in item 5.b. are limited to \$357.448 million over the 2010 to 2013 time period.
2. **APPLICABILITY:** The CIPBA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined in the Annual Electric True-up Advice Letter, or as otherwise authorized by the Commission.
4. **RATES:** The CIPBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the CIPBA by making entries to this account at the end of each month as follows:
 - a. A credit entry each month equal to one-twelfth of the annual Project revenue requirement that was included as a debit in the Distribution Revenue Adjustment Mechanism (DRAM).
 - b. A debit entry each month equal to PG&E's incremental O&M and A&G expenses and capital-related costs incurred for the Project, plus the allowance for FF&U. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit (or debit as necessary) entry at the end of each year to transfer the balance in the account to DRAM.
 - d. An entry each month equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the account after the above entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

The balance in this account will be transferred to the DRAM account at the end of each year. (N)



ELECTRIC TABLE OF CONTENTS

Sheet 1

TABLE OF CONTENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
	Title Page	29586-E	(T)
	Rate Schedules	29459,29460, 29461,29462-E	
	Preliminary Statements	29463,28907,28585,29587-E	(T)
	Rules	29477-E	
	Sample Forms	28385,28922,29324,29325,28261,27639,28706,28424,29483-E	

(Continued)



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 9

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements		
Part EA	Internal Combustion Conversion Incentives Balancing Account.....	23642-E
Part EC	Demand Response Expenditures Balancing Account (DREBA).....	28614-28616-E
Part ED	Demand Response Revenue Balancing Account (DRRBA).....	27869-E
Part EF	Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM)	25392-E
Part EH	Negative Indifference Amount Memorandum Account (NIAMA).....	25088-E
Part EI	SmartMeter Project Balancing Account - Electric	28231,28232-E
Part EJ	Pension Contribution Balancing Account.....	26297,25228-E
Part EK	Land Conservation Plan Implementation Account (LCPIA)	26324-E
Part EL	Renewables Portfolio Standard Cost Memorandum Account.....	27643-E
Part EM	ClimateSmart Balancing Account	26098-E
Part EN	British Columbia Renewable Study Balancing Account.....	28041-E
Part EO	California Solar Initiative Balancing Account	26211-26213-E
Part EP	Market Redesign and Technology Upgrade Memorandum Account	27623, 27624-E
Part EQ	Humboldt Bay Power Plant Memorandum Account.....	26307,26308-E
Part ER	Air Conditioning Tracking Memorandum Account	26721 -E
Part ET	Non-Tariffed Products and Services Balancing Account.....	26730-E
Part EV	Air Conditioning Expenditures Balancing Account.....	27297-E
Part EW	Long-Term Procurement Plan Technical Assistance Memorandum Account.....	27311-E
Part EX	Dynamic Pricing Memorandum Account.....	27667-27669-E
Part EY	Energy Efficiency 2009-2011 Memorandum Account.....	28022-28023-E
Part EZ	Land Conservation Plan Environmental Remediation Memorandum Account	27881-E
Part FA	Gateway Settlement Balancing Account.....	28019-E
Part FB	Fire Hazard Prevention Memorandum Account.....	28410-E
Part FC	Wildfire Expense Memorandum Account.....	29570-E
Part FD	Smart Grid Project Memorandum Account.....	28944,28945-E
Part FE	On-Bill Financing Balancing Account (OBFBA).....	29489-E
Part FF	Electric Disconnection Memorandum Account.....	28933-E
Part FG	CARE/TANF Balancing Account.....	28950-E
Part FH	Smartmeter Evaluation Memorandum Account – Electric.....	29149-E
Part FI	Operations and Maintenance Contingency Balancing Account.....	29478-E
Part FJ	Photovoltaic Program Memorandum Account.....	29513-E
Part FK	Fuel Cell Project Memorandum Account (FCPMA).....	29551,29552-E
Part FL	Cornerstone Improvement Project Balancing Account.....	29585-E

(N)

(Continued)

ADVICE 3716-E

Attachment 2: Revenue Requirement Calculation

**Pacific Gas and Electric Company
Cornerstone Decision
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
1	Revenue Requirement -- 2010 Vintage	4,154	3,997	3,915
2	Revenue Requirement -- 2011 - 2013 Vintages	8,771	28,540	50,117
3	Total Decision RRQ	<u>12,926</u>	<u>32,537</u>	<u>54,033</u>

**Pacific Gas and Electric Company
Cornerstone Decision -- 2010 Vintage
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
1	Operating Revenue:	4,154	3,997	3,915
	Operating Expenses:			
2	Expense	-	-	-
3	Rural Reclosers	-	-	-
4	Distribution Automation	-	-	-
5	Substation Inspection & Maintenance	-	-	-
6	0	-	-	-
7	0	-	-	-
8	0	-	-	-
9	Administrative and General	-	-	-
10	Uncollectibles	11	10	10
11	Franchise Requirements	31	30	30
12	Subtotal Expenses	42	40	40
	Taxes:			
13	Property	64	188	245
14	Payroll	-	-	-
15	Other Taxes	-	-	-
16	State Corporation Franchise	150	137	134
17	Federal Income	889	729	696
18	Subtotal Taxes	1,103	1,054	1,075
19	Depreciation	876	876	876
20	Total Operating Expenses	2,021	1,971	1,991
21	Net for Return	2,133	2,026	1,925
22	Weighted Average Rate Base	24,240	23,030	21,873
23	Rate of Return: On Rate Base	8.80%	8.80%	8.80%
24	On Equity	11.35%	11.35%	11.35%
	<u>Jurisdictional Allocations</u>			
	Fixed Costs			
25	CPUC 100.0000%	4,112	3,957	3,875
26	FERC 00.0000%	-	-	-
27	Total	4,112	3,957	3,875
	Variable Costs			
28	CPUC 100.0000%	42	40	40
29	FERC 00.0000%	-	-	-
30	Total	42	40	40
31	Total CPUC Jurisdictional Revenue Requirement	4,154	3,997	3,915

**Pacific Gas and Electric Company
Cornerstone Decision -- 2010 Vintage
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
Taxable Income:				
1	Operating Revenue	4,154	3,997	3,915
2	Less: O&M Expenses	42	40	40
4	Taxes Other Than Income	64	188	245
5	Interest Charges	675	641	609
6	Fiscal/Calendar Adjustment			
7	Software Expense Adjustment	-	-	-
8	Capitalized Interest Adjustment			
9	Capitalized Inventory Adjustment			
10	Vacation Accrual Reduction			
11	Subtotal Deductions	<u>780</u>	<u>870</u>	<u>893</u>
12	Taxable Income before Depreciation	3,374	3,128	3,022
California Corporation Franchise Tax (CCFT)				
13	State Depreciation	1,674	1,574	1,511
14	Removal Costs	-	-	-
15	Repair Allowance	-	-	-
16	State Taxable Income	<u>1,700</u>	<u>1,553</u>	<u>1,511</u>
17	CCFT	150	137	134
18	Deferred Taxes - Depreciation	-	-	-
19	Deferred Taxes - Interest			
20	Deferred Taxes - Vacation			
21	Deferred Taxes- Other			
22	Total CCFT	<u>150</u>	<u>137</u>	<u>134</u>
Federal Income Tax				
23	Prior Year CCFT	(62)	150	137
24	Federal Depreciation	1,877	1,713	1,571
25	Removal Costs	-	-	-
26	Repair Allowance	-	-	-
27	Preferred Dividend Credit			
28	Federal Taxable Income	<u>1,559</u>	<u>1,264</u>	<u>1,313</u>
29	Federal Income Tax	546	442	460
30	Deferred Taxes - Depreciation	344	286	237
31	Deferred Taxes - Interest			
32	Deferred Taxes - Vacation			
33	Deferred Taxes - Other			
34	Total Federal Income Tax	<u>889</u>	<u>729</u>	<u>696</u>

**Pacific Gas and Electric Company
Cornerstone Decision -- 2010 Vintage
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
Weighted Cost of Capital				
1	Debt	2.78%	2.78%	2.78%
2	Preferred Stock	0.11%	0.11%	0.11%
3	Common Equity	5.90%	5.90%	5.90%
4	Total %	<u>8.80%</u>	<u>8.80%</u>	<u>8.80%</u>
5	Debt	675	641	609
6	Preferred Stock	28	26	25
7	Common Equity	1,431	1,359	1,291
8	Total \$	<u>2,133</u>	<u>2,026</u>	<u>1,925</u>
Weighted Average Rate Base				
9	Plant	25,252	25,252	25,252
Working Capital				
10	Fuel	-	-	-
11	Materials and Supplies	-	-	-
12	Working Cash	-	-	-
13	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
14	Total Plant	<u>25,252</u>	<u>25,252</u>	<u>25,252</u>
Less:				
15	Accumulated Deferred Taxes	489	804	1,066
16	Deferred Investment Tax Credit	-	-	-
17	Customer Advances	-	-	-
18	Deferred CIAC Tax	-	-	-
19	Vacation Pay Deferral	-	-	-
20	Capitalized Interest	-	-	-
21	Subtotal	<u>489</u>	<u>804</u>	<u>1,066</u>
22	Accumulated Depreciation	522	1,418	2,313
23	Weighted Average Rate Base	<u>24,240</u>	<u>23,030</u>	<u>21,873</u>

**Pacific Gas and Electric Company
Cornerstone Decision -- 2011 - 2013 Vintages
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
1	Operating Revenue:	8,771	28,540	50,117
	Operating Expenses:			
2	Expense	-	-	-
3	Rural Reclosers	5	25	49
4	Distribution Automation	754	2,336	4,563
5	Substation Inspection & Maintenance	-	487	1,000
6	Capacitors	-	-	-
7	2007 GRC Adjustment (Before F&U)	-	-	-
8	Customer Services	-	-	-
9	Administrative and General	-	-	-
10	Uncollectibles	23	74	129
11	Franchise Requirements	66	215	378
12	Subtotal Expenses	848	3,137	6,120
	Taxes:			
13	Property	-	487	1,543
14	Payroll	-	-	-
15	Business and Other Taxes	-	-	-
16	State Corporation Franchise	289	912	1,560
17	Federal Income	1,707	5,228	8,687
18	Subtotal Taxes	1,997	6,627	11,790
19	Depreciation	1,713	5,487	9,560
20	Total Operating Expenses	4,558	15,252	27,470
21	Net for Return	4,214	13,288	22,648
22	Weighted Average Rate Base	47,939	151,172	257,655
23	Rate of Return: On Rate Base	8.79%	8.79%	8.79%
24	On Equity	11.35%	11.35%	11.35%
	<u>Jurisdictional Allocations</u>			
	Fixed Costs			
25	CPUC 100.0000%	7,924	25,402	43,998
26	FERC 00.0000%	-	-	-
27	Total	7,924	25,402	43,998
	Variable Costs			
28	CPUC 100.0000%	848	3,137	6,120
29	FERC 00.0000%	-	-	-
30	Total	848	3,137	6,120
31	Total CPUC Jurisdictional Revenue Requirement	8,771	28,540	50,117

**Pacific Gas and Electric Company
Cornerstone Decision -- 2011 - 2013 Vintages
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
Taxable Income:				
1	Operating Revenue	8,771	28,540	50,117
2	Less: O&M Expenses	848	3,137	6,120
4	Taxes Other Than Income	-	487	1,543
5	Interest Charges	1,333	4,203	7,163
6	Fiscal/Calendar Adjustment			
7	Operating Expense Adjustment	(19)	(63)	(114)
8	Capitalized Interest Adjustment			
9	Capitalized Inventory Adjustment			
10	Vacation Accrual Reduction			
11	Subtotal Deductions	<u>2,162</u>	<u>7,765</u>	<u>14,712</u>
12	Taxable Income before Depreciation	6,610	20,775	35,405
California Corporation Franchise Tax (CCFT)				
13	State Depreciation	3,336	10,453	17,758
14	Removal Costs	-	-	-
15	Repair Allowance	-	-	-
16	State Taxable Income	<u>3,274</u>	<u>10,322</u>	<u>17,647</u>
17	CCFT	289	912	1,560
18	Deferred Taxes - Depreciation	-	-	-
19	Deferred Taxes - Interest			
20	Deferred Taxes - Vacation			
21	Deferred Taxes- Other			
22	Total CCFT	<u>289</u>	<u>912</u>	<u>1,560</u>
Federal Income Tax				
23	Prior Year CCFT	0	289	912
24	Federal Depreciation	3,758	11,740	19,741
25	Removal Costs	-	-	-
26	Repair Allowance	-	-	-
27	Preferred Dividend Credit			
28	Federal Taxable Income	<u>2,851</u>	<u>8,746</u>	<u>14,752</u>
29	Federal Income Tax	998	3,061	5,163
30	Deferred Taxes - Depreciation	709	2,167	3,524
31	Deferred Taxes - Interest			
32	Deferred Taxes - Vacation			
33	Deferred Taxes - Other			
34	Total Federal Income Tax	<u>1,707</u>	<u>5,228</u>	<u>8,687</u>

**Pacific Gas and Electric Company
Cornerstone Decision -- 2011 - 2013 Vintages
Results of Operations Calculations
(Thousands of Dollars)**

<u>Ln.No.</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>
Weighted Cost of Capital				
1	Debt	2.78%	2.78%	2.78%
2	Preferred Stock	0.11%	0.11%	0.11%
3	Common Equity	5.90%	5.90%	5.90%
4	Total %	<u>8.79%</u>	<u>8.79%</u>	<u>8.79%</u>
5	Debt	1,333	4,203	7,163
6	Preferred Stock	53	166	283
7	Common Equity	2,828	8,919	15,202
8	Total \$	<u>4,214</u>	<u>13,288</u>	<u>22,648</u>
Weighted Average Rate Base				
		(0)	(0)	(0)
9	Plant	49,160	157,472	274,410
Working Capital				
10	Fuel	-	-	-
11	Materials and Supplies	-	-	-
12	Working Cash	-	-	-
13	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
14	Total Plant	<u>49,160</u>	<u>157,472</u>	<u>274,410</u>
Less:				
15	Accumulated Deferred Taxes	355	1,793	4,638
16	Deferred Investment Tax Credit	-	-	-
17	Customer Advances	-	-	-
18	Deferred CIAC Tax	-	-	-
19	Vacation Pay Deferral	-	-	-
20	Capitalized Interest	-	-	-
21	Subtotal	<u>355</u>	<u>1,793</u>	<u>4,638</u>
22	Accumulated Depreciation	866	4,507	12,118
23	Weighted Average Rate Base	<u>47,939</u>	<u>151,172</u>	<u>257,655</u>
		-	-	-

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

Alcantar & Kahl
Ameresco
Anderson & Poole
Arizona Public Service Company
BART
BP Energy Company
Barkovich & Yap, Inc.
Bartle Wells Associates
Bloomberg New Energy Finance
Boston Properties
Brookfield Renewable Power
C & H Sugar Co.
CA Bldg Industry Association

CAISO
CLECA Law Office
CSC Energy Services
California Cotton Ginners & Growers Assn
California Energy Commission
California League of Food Processors
California Public Utilities Commission
Calpine
Cameron McKenna
Cardinal Cogen
Casner, Steve
Chris, King
City of Glendale
City of Palo Alto
Clean Energy Fuels
Coast Economic Consulting
Commerce Energy
Commercial Energy
Consumer Federation of California
Crossborder Energy

Davis Wright Tremaine LLP
Day Carter Murphy
Defense Energy Support Center

Department of Water Resources
Department of the Army
Dept of General Services
Division of Business Advisory Services
Douglass & Liddell
Downey & Brand
Duke Energy
Dutcher, John
Economic Sciences Corporation
Ellison Schneider & Harris LLP
Foster Farms
G. A. Krause & Assoc.
GLJ Publications
Goodin, MacBride, Squeri, Schlotz & Ritchie
Green Power Institute
Hanna & Morton
Hitachi
International Power Technology
Intestate Gas Services, Inc.
Lawrence Berkeley National Lab
Los Angeles Dept of Water & Power
Luce, Forward, Hamilton & Scripps LLP
MAC Lighting Consulting
MBMC, Inc.
MRW & Associates
Manatt Phelps Phillips
McKenzie & Associates
Merced Irrigation District
Mirant
Modesto Irrigation District
Morgan Stanley
Morrison & Foerster
NRG West
New United Motor Mfg., Inc.

Norris & Wong Associates
North America Power Partners
North Coast SolarResources

Northern California Power Association
Occidental Energy Marketing, Inc.
OnGrid Solar
Praxair
R. W. Beck & Associates
RCS, Inc.
Recon Research
Recurrent Energy
SCD Energy Solutions
SCE
SMUD
SPURR
Santa Fe Jets
Seattle City Light

Sempra Utilities
Sierra Pacific Power Company
Silicon Valley Power
Silo Energy LLC
Southern California Edison Company
Sunshine Design
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc.
Tiger Natural Gas, Inc.
Tioga Energy
TransCanada
Turlock Irrigation District
U S Borax, Inc.
United Cogen
Utility Cost Management
Utility Specialists
Verizon
Wellhead Electric Company
Western Manufactured Housing
Communities Association (WMA)
eMeter Corporation