

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



February 6, 2013

Advice Letter 3346-G-A/4148-E-A

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

**SUBJECT: Revision of PG&E's Tariffs to Reflect Changes in the Income Tax
Component of Contribution Tax Factors**

Dear Mr. Cherry:

Advice Letter 3346-G-A/4148-E-A is effective as of January 1, 2013.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division

January 4, 2013

Advice 3346-G-A/4148-E-A

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Supplemental Revision of PG&E's Tariffs to Reflect Changes in the Income Tax Component of Contribution Tax Factors

Pacific Gas and Electric Company (PG&E) hereby submits for filing a continuation of temporarily reduced Income Tax Component of Contribution (ITCC). This Supplemental Advice Letter replaces Advice 3346-G/4148-E in its entirety, and withdraws the revised tariff sheets submitted therein.

Purpose

On November 29, 2012, PG&E filed Advice 3346-G/4148-E in anticipation of the expiration on December 31, 2012 of temporary changes in certain Federal Income Tax provisions. On January 1, 2013, Congress passed the American Taxpayer Relief Act of 2012 (ATRA), which was signed into law by President Obama. The ATRA once again temporarily extended the Federal Depreciation Provisions of the Internal Revenue Code (IRC) which impacts the factors used to compute the ITCC associated with Contributions in Aid of Construction, this time through the end of 2013.

This filing is necessary to extend the reduced ITCC rates in place in 2012, and to withdraw the tariff sheets filed with Advice 3346-G/4148-E (PG&E's Gas Preliminary Statement Part P and Electric Preliminary Statement Part J, *Income Tax Component of Contributions Provision*).

Background

Since February of 2008, the Federal Government has enacted, each time on a temporary basis, a series of income tax revisions intended to promote investment in capital projects. These revisions provide for accelerated Federal tax depreciation which has the impact of reducing the ITCC rate. On November 29, 2012, PG&E filed Advice 3346-G/4148-E in anticipation of the expiration of those temporary revisions, which would have caused a return of the ITCC to pre-2008 levels effective January 1, 2013.

Congress did not act before the expiration of the temporarily reduced tax rate, but did pass ATRA on January 1, 2013. President Obama signed the bill into law on January 3,

2013. Section 331 of the ATRA contains the extension of the accelerated Federal tax depreciation provisions and is attached. (Attachment 1)

In this Advice Letter, PG&E requests that the California Public Utilities Commission (Commission) authorize PG&E to implement the ATRA and its effect on the ITCC rates. The new ITCC tax factor for Gas contributions is .22 (22 percent), and the new ITCC tax factor for Electric Contributions is also .22 (22 percent). *Because these new tax factors are identical to those in effect through 2012, PG&E requests authorization to withdraw the tariff sheets filed with Advice 3346-G/4148-E, and to leave the previous tariff sheets in place.*

To support the requested ITCC Tax Factors, PG&E has attached the calculation set forth in Method 5, as described in Decision (D.) 87-09-026 and D.87-12-028 in OII 86-11-109. (Attachment 2)

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than **January 24, 2013**, which is 20 days after the date of this filing. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@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 shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) 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

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Rule 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Rule 3.11).

Effective Date

PG&E requests that this Tier 1 Supplemental Advice Letter be approved effective **January 1, 2013**.

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. Address changes to the General Order 96-B service list should be directed to PG&E at email address 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 submissions can also be accessed electronically at: <http://www.pge.com/tariffs>



Vice President, Regulatory Relations

Attachment 1: Section 331 of the ATRA

Attachment 2: ITCC Tax Factors

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: Kimberly Chang

Phone #: (415) 972-5472

E-mail: kwcc@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) #: **3346-G-A/4148-E-A**

Tier: **1**

Subject of AL: **Supplemental Revision of PG&E's Tariffs to Reflect Changes in the Income Tax Component of Contribution Tax Factors**

Keywords (choose from CPUC listing): Compliance, Taxes

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: N/A

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:

Confidential information will be made available to those who have executed a nondisclosure agreement: ☐ Yes ☐ No

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

Resolution Required? ☐ Yes ☒ No

Requested effective date: **January 1, 2013**

No. of tariff sheets: 0

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: N/A

Service affected and changes proposed: 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:

California Public Utilities Commission

Energy Division

EDTariffUnit

505 Van Ness Ave., 4th Flr.

San Francisco, CA 94102

E-mail: EDTariffUnit@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian Cherry

Vice President, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

Advice 3346-G-A/4148-E-A

Attachment 1:
Section 331 of the ATRA

**SEC. 329. EXTENSION OF TEMPORARY INCREASE IN LIMIT ON COVER
OVER OF RUM EXCISE TAXES TO PUERTO RICO AND THE
VIRGIN ISLANDS.**

(a) **IN GENERAL.**—Paragraph (1) of section 7652(f) is amended by striking “January 1, 2012” and inserting “January 1, 2014”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to distilled spirits brought into the United States after December 31, 2011.

**SEC. 330. MODIFICATION AND EXTENSION OF AMERICAN SAMOA ECO-
NOMIC DEVELOPMENT CREDIT.**

(a) **MODIFICATION.**—

(1) **IN GENERAL.**—Subsection (a) of section 119 of division A of the Tax Relief and Health Care Act of 2006 is amended by striking “if such corporation” and all that follows and inserting “if—

“(1) in the case of a taxable year beginning before January 1, 2012, such corporation—

“(A) is an existing credit claimant with respect to American Samoa, and

“(B) elected the application of section 936 of the Internal Revenue Code of 1986 for its last taxable year beginning before January 1, 2006, and

“(2) in the case of a taxable year beginning after December 31, 2011, such corporation meets the requirements of subsection (e).”

(2) **REQUIREMENTS.**—Section 119 of division A of such Act is amended by adding at the end the following new subsection:

“(e) **QUALIFIED PRODUCTION ACTIVITIES INCOME REQUIREMENT.**—A corporation meets the requirement of this subsection if such corporation has qualified production activities income, as defined in subsection (c) of section 199 of the Internal Revenue Code of 1986, determined by substituting ‘American Samoa’ for ‘the United States’ each place it appears in paragraphs (3), (4), and (6) of such subsection (c), for the taxable year.”

(b) **EXTENSION.**—Subsection (d) of section 119 of division A of the Tax Relief and Health Care Act of 2006 is amended by striking “shall apply” and all that follows and inserting “shall apply—

“(1) in the case of a corporation that meets the requirements of subparagraphs (A) and (B) of subsection (a)(1), to the first 8 taxable years of such corporation which begin after December 31, 2006, and before January 1, 2014, and

“(2) in the case of a corporation that does not meet the requirements of subparagraphs (A) and (B) of subsection (a)(1), to the first 2 taxable years of such corporation which begin after December 31, 2011, and before January 1, 2014.”

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to taxable years beginning after December 31, 2011.

SEC. 331. EXTENSION AND MODIFICATION OF BONUS DEPRECIATION.

(a) **IN GENERAL.**—Paragraph (2) of section 168(k) is amended—

(1) by striking “January 1, 2014” in subparagraph (A)(iv) and inserting “January 1, 2015”, and

(2) by striking “January 1, 2013” each place it appears and inserting “January 1, 2014”.

(b) SPECIAL RULE FOR FEDERAL LONG-TERM CONTRACTS.—Clause (ii) of section 460(c)(6)(B) is amended by inserting “, or after December 31, 2012, and before January 1, 2014 (January 1, 2015, in the case of property described in section 168(k)(2)(B))” before the period.

(c) EXTENSION OF ELECTION TO ACCELERATE THE AMT CREDIT IN LIEU OF BONUS DEPRECIATION.—

(1) IN GENERAL.—Subclause (II) of section 168(k)(4)(D)(iii) is amended by striking “2013” and inserting “2014”.

(2) ROUND 3 EXTENSION PROPERTY.—Paragraph (4) of section 168(k) is amended by adding at the end the following new subparagraph:

“(J) SPECIAL RULES FOR ROUND 3 EXTENSION PROPERTY.—

“(i) IN GENERAL.—In the case of round 3 extension property, this paragraph shall be applied without regard to—

“(I) the limitation described in subparagraph (B)(i) thereof, and

“(II) the business credit increase amount under subparagraph (E)(iii) thereof.

“(ii) TAXPAYERS PREVIOUSLY ELECTING ACCELERATION.—In the case of a taxpayer who made the election under subparagraph (A) for its first taxable year ending after March 31, 2008, a taxpayer who made the election under subparagraph (H)(ii) for its first taxable year ending after December 31, 2008, or a taxpayer who made the election under subparagraph (I)(iii) for its first taxable year ending after December 31, 2010—

“(I) the taxpayer may elect not to have this paragraph apply to round 3 extension property, but

“(II) if the taxpayer does not make the election under subclause (I), in applying this paragraph to the taxpayer the bonus depreciation amount, maximum amount, and maximum increase amount shall be computed and applied to eligible qualified property which is round 3 extension property.

The amounts described in subclause (II) shall be computed separately from any amounts computed with respect to eligible qualified property which is not round 3 extension property.

“(iii) TAXPAYERS NOT PREVIOUSLY ELECTING ACCELERATION.—In the case of a taxpayer who neither made the election under subparagraph (A) for its first taxable year ending after March 31, 2008, nor made the election under subparagraph (H)(ii) for its first taxable year ending after December 31, 2008, nor made the election under subparagraph (I)(iii) for any taxable year ending after December 31, 2010—

“(I) the taxpayer may elect to have this paragraph apply to its first taxable year ending after December 31, 2012, and each subsequent taxable year, and

“(II) if the taxpayer makes the election under subclause (I), this paragraph shall only apply to

eligible qualified property which is round 3 extension property.

“(iv) ROUND 3 EXTENSION PROPERTY.—For purposes of this subparagraph, the term ‘round 3 extension property’ means property which is eligible qualified property solely by reason of the extension of the application of the special allowance under paragraph (1) pursuant to the amendments made by section 331(a) of the American Taxpayer Relief Act of 2012 (and the application of such extension to this paragraph pursuant to the amendment made by section 331(c)(1) of such Act).”.

(d) NORMALIZATION RULES AMENDMENT.—Clause (ii) of section 168(i)(9)(A) is amended by inserting “(respecting all elections made by the taxpayer under this section)” after “such property”.

(e) CONFORMING AMENDMENTS.—

(1) The heading for subsection (k) of section 168 is amended by striking “JANUARY 1, 2013” and inserting “JANUARY 1, 2014”.

(2) The heading for clause (ii) of section 168(k)(2)(B) is amended by striking “PRE-JANUARY 1, 2013” and inserting “PRE-JANUARY 1, 2014”.

(3) Subparagraph (C) of section 168(n)(2) is amended by striking “January 1, 2013” and inserting “January 1, 2014”.

(4) Subparagraph (D) of section 1400L(b)(2) is amended by striking “January 1, 2013” and inserting “January 1, 2014”.

(5) Subparagraph (B) of section 1400N(d)(3) is amended by striking “January 1, 2013” and inserting “January 1, 2014”.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2012, in taxable years ending after such date.

TITLE IV—ENERGY TAX EXTENDERS

SEC. 401. EXTENSION OF CREDIT FOR ENERGY-EFFICIENT EXISTING HOMES.

(a) IN GENERAL.—Paragraph (2) of section 25C(g) is amended by striking “December 31, 2011” and inserting “December 31, 2013”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2011.

SEC. 402. EXTENSION OF CREDIT FOR ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY.

(a) IN GENERAL.—Paragraph (2) of section 30C(g) is amended by striking “December 31, 2011” and inserting “December 31, 2013”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2011.

SEC. 403. EXTENSION OF CREDIT FOR 2- OR 3-WHEELED PLUG-IN ELECTRIC VEHICLES.

(a) IN GENERAL.—Section 30D is amended by adding at the end the following new subsection:

“(g) CREDIT ALLOWED FOR 2- AND 3-WHEELED PLUG-IN ELECTRIC VEHICLES.—

“(1) IN GENERAL.—In the case of a qualified 2- or 3-wheeled plug-in electric vehicle—

“(A) there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of the applicable amount with respect

Attachment 2: ITCC Tax Factors

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES
Effective January 1, 2013 (REVISED as a result of The American Taxpayer Relief Act of 2012)
Depreciation on 20 Year Property (Electric)

(A) YEAR	(B) CIAC TAX PMT/(BEN) REFLECTING OF \$1,000 BASIS	(C) CIAC 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	51.875%	35.00%	181.5625	253.8902	346.1451	17.000%	58.8447	0.8929	52.5424
2	-30.94		6.445%		5.6974	3.610%		11.6035	205.6494	229.7698	17.000%	39.0609	0.7972	31.1391
3			6.016%		5.3181	3.339%		9.6924	190.6388	198.1441	17.000%	33.8845	0.7118	23.9760
4			5.615%		4.9637	3.089%		8.9501	176.7251	183.8619	17.000%	31.2259	0.6355	19.8446
5			5.241%		4.6330	2.857%		8.2622	163.8298	170.2774	17.000%	28.9472	0.5674	16.4254
6			4.892%		4.3245	2.643%		7.6289	151.8764	157.8531	17.000%	26.8350	0.5066	13.5954
7			4.566%		4.0363	2.444%		7.0404	140.7996	146.3380	17.000%	24.8775	0.4523	11.2533
8			4.261%		3.7667	2.261%		6.5008	130.5321	135.6659	17.000%	23.0632	0.4039	9.3148
9			3.977%		3.5157	2.231%		6.4901	120.5264	125.5292	17.000%	21.3400	0.3606	7.6954
10			3.712%		3.2814	2.231%		6.5780	110.6669	115.5966	17.000%	19.6514	0.3220	6.3272
11			3.465%		3.0631	2.231%		6.8600	100.9439	105.8054	17.000%	17.9869	0.2875	5.1708
12			3.234%		2.8589	2.231%		6.7364	91.3486	96.1463	17.000%	16.3449	0.2567	4.1953
13			3.018%		2.6679	2.231%		6.8079	81.8728	86.6107	17.000%	14.7238	0.2292	3.3743
14			2.817%		2.4902	2.231%		6.8747	72.5079	77.1904	17.000%	13.1224	0.2046	2.6951
15			2.630%		2.3249	2.231%		6.9369	63.2461	67.8770	17.000%	11.5391	0.1827	2.1082
16			2.455%		2.1702	2.231%		7.0489	54.0810	58.6636	17.000%	9.9728	0.1631	1.6268
17			2.367%		2.0924	2.231%		7.0762	44.9397	49.5104	17.000%	8.4168	0.1456	1.2259
18			2.367%		2.0924	2.231%		7.0762	35.7711	40.3654	17.000%	6.8604	0.1300	0.8921
19			2.367%		2.0924	2.231%		7.0762	26.6025	31.1868	17.000%	5.3018	0.1161	0.6156
20			2.367%		2.0924	2.231%		7.0762	17.4338	22.0181	17.000%	3.7431	0.0926	0.3980
21			2.367%		2.0924	2.231%		7.0762	10.8286	14.8113	17.000%	2.5179	0.0826	0.2331
22			2.367%		2.0924	2.231%		7.0762	9.4685	11.5086	17.000%	1.9565	0.0738	0.1617
23			2.367%		2.0924	2.231%		7.0762	8.1083	10.1485	17.000%	1.7252	0.0738	0.1273
24			2.367%		2.0924	2.231%		7.0762	6.7482	8.7884	17.000%	1.4940	0.0659	0.0984
25			2.367%		2.0924	2.231%		7.0762	5.3881	7.4283	17.000%	1.2628	0.0588	0.0743
26			2.367%		2.0924	2.231%		7.0762	4.0279	6.0681	17.000%	1.0316	0.0525	0.0542
27			2.367%		2.0924	2.231%		7.0762	2.6678	4.7080	17.000%	0.8004	0.0469	0.0375
28			2.367%		2.0924	2.231%		7.0762	1.3077	3.3479	17.000%	0.5691	0.0419	0.0238
29			2.367%		2.0924	2.231%		7.0762	0.0524	1.9877	17.000%	0.3379	0.0374	0.0126
30			2.367%		2.0924	2.231%		7.0762	0.0524	0.6276	17.000%	0.1067	0.0334	0.0036
31			1.184%		1.0457	1.110%		0.0000	0.0000	0.0000	17.000%	0.0000	0.0298	-0.0011
32														
										427.2776				215.2204
										319.0605				
										407.4605				
										215.2204	/ 1000			21.5200%
										22.0000%				22.0000%

(A)	(B) TAX PMT/(BEN)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
YEAR OF \$1,000	CIA C	TAX BASIS	CALIFORNIA DEPRECIATION RATES	CALIFORNIA TAX RATES	STATE TAX BENEFIT	MODIFIED MACRS RATES	FEDERAL TAX RATE	FEDERAL TAX BENEFIT	REMAINING PAYABLE	WTD. AVG. UNRECOVERED TAX PMT.	RATE OF RETURN	REVENUE REQUIREMENT ON REMAINING INVESTMENT	DISCOUNT FACTOR	DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
1	438.4	1,000	2.857%	8.840%	2,5256	51.875%	35.00%	181.5625	254.3119	346.3550	17.000%	58.8805	0.8929	52.5744
2	-30.94		5.551%		4.9071	3.610%		11.7510	206.7138	230.5129	17.000%	39.1872	0.7972	31.2398
3			5.234%		4.6269	3.339%		9.9690	192.1180	199.4159	17.000%	33.9007	0.7118	24.1298
4			4.935%		4.3625	3.089%		9.1921	178.5633	185.3407	17.000%	31.5079	0.6355	20.0238
5			4.653%		4.1133	2.857%		8.4726	165.9775	172.2704	17.000%	29.2860	0.5674	16.6177
6			4.387%		3.8781	2.643%		7.8109	154.2885	160.1330	17.000%	27.2226	0.5066	13.7918
7			4.137%		3.6571	2.444%		7.1967	143.4347	148.8616	17.000%	25.3065	0.4523	11.4474
8			3.901%		3.4485	2.261%		6.6335	133.3527	138.3937	17.000%	23.5269	0.4039	9.5021
9			3.678%		3.2514	2.231%		6.6015	123.4998	128.4263	17.000%	21.8325	0.3606	7.8730
10			3.468%		3.0657	2.231%		6.6705	113.7636	118.6317	17.000%	20.1674	0.3220	6.4934
11			3.270%		2.8907	2.231%		6.7355	104.1374	108.9505	17.000%	18.5216	0.2875	5.3245
12			3.084%		2.7263	2.231%		6.7968	94.6144	99.3759	17.000%	16.9939	0.2567	4.3362
13			2.906%		2.5707	2.231%		6.8543	85.1894	89.9019	17.000%	15.2833	0.2292	3.5025
14			2.742%		2.4239	2.231%		6.9088	75.8567	80.5230	17.000%	13.8889	0.2046	2.8010
15			2.585%		2.2851	2.231%		6.9601	66.6114	71.2341	17.000%	12.1098	0.1827	2.2124
16			2.438%		2.1552	2.231%		7.0087	57.4475	62.0295	17.000%	10.5450	0.1631	1.7201
17			2.298%		2.0323	2.231%		7.0542	48.3610	52.9043	17.000%	8.9937	0.1456	1.3099
18			2.168%		1.9165	2.231%		7.0972	39.3473	43.8542	17.000%	7.4552	0.1300	0.9695
19			2.040%		1.8034	2.231%		7.1377	30.4063	34.8768	17.000%	5.9291	0.1161	0.6884
20			2.040%		1.8034	2.231%		7.1773	21.4256	25.9159	17.000%	4.4057	0.1037	0.4567
21			2.040%		1.8034	1.110%		3.2538	16.3684	18.8970	17.000%	3.2125	0.0926	0.2973
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	8.749				

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

1st Light Energy	Department of General Services	Norris & Wong Associates
AT&T	Department of Water Resources	North America Power Partners
Alcantar & Kahl LLP	Dept of General Services	North Coast SolarResources
Ameresco	Douglass & Liddell	Occidental Energy Marketing, Inc.
Anderson & Poole	Downey & Brand	OnGrid Solar
BART	Duke Energy	PG&E
Barkovich & Yap, Inc.	Economic Sciences Corporation	Praxair
Bartle Wells Associates	Ellison Schneider & Harris LLP	R. W. Beck & Associates
Bloomberg	Foster Farms	RCS, Inc.
Bloomberg New Energy Finance	G. A. Krause & Assoc.	SCD Energy Solutions
Boston Properties	GLJ Publications	SCE
Braun Blaising McLaughlin, P.C.	GenOn Energy Inc.	SMUD
Brookfield Renewable Power	GenOn Energy, Inc.	SPURR
CA Bldg Industry Association	Goodin, MacBride, Squeri, Schlotz & Ritchie	San Francisco Public Utilities Commission
CLECA Law Office	Green Power Institute	Seattle City Light
California Cotton Ginners & Growers Assn	Hanna & Morton	Sempra Utilities
California Energy Commission	Hitachi	Sierra Pacific Power Company
California League of Food Processors	In House Energy	Silicon Valley Power
California Public Utilities Commission	International Power Technology	Silo Energy LLC
Calpine	Intestate Gas Services, Inc.	Southern California Edison Company
Casner, Steve	Lawrence Berkeley National Lab	Spark Energy, L.P.
Cenergy Power	Los Angeles County Office of Education	Sun Light & Power
Center for Biological Diversity	Los Angeles Dept of Water & Power	Sunrun Inc.
Chris, King	MAC Lighting Consulting	Sunshine Design
City of Palo Alto	MRW & Associates	Sutherland, Asbill & Brennan
City of Palo Alto Utilities	Manatt Phelps Phillips	Tecogen, Inc.
City of San Jose	Marin Energy Authority	Tiger Natural Gas, Inc.
City of Santa Rosa	McKenna Long & Aldridge LLP	TransCanada
Clean Energy Fuels	McKenzie & Associates	Turlock Irrigation District
Clean Power	Merced Irrigation District	United Cogen
Coast Economic Consulting	Modesto Irrigation District	Utility Cost Management
Commercial Energy	Morgan Stanley	Utility Specialists
Consumer Federation of California	Morrison & Foerster	Verizon
Crossborder Energy	Morrison & Foerster LLP	Wellhead Electric Company
Davis Wright Tremaine LLP	NLine Energy, Inc.	Western Manufactured Housing Communities Association (WMA)
Day Carter Murphy	NRG West	eMeter Corporation
Defense Energy Support Center	NaturEner	