



November 29, 2012

**Advice 3346-G/4148-E**

Pacific Gas and Electric Company (U 39-M)

Public Utilities Commission of the State of California

**Subject: 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 revisions to Gas and Electric Preliminary Statement Parts P and J, respectively. The affected tariff sheets are provided in Attachment 1.

**Purpose**

This filing is necessary in order to revise PG&E's Gas Preliminary Statement Part P and Electric Preliminary Statement Part J, *Income Tax Component of Contributions Provision*, to reflect the expiration at the end of this year of temporary changes in Federal tax law. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312, the Tax Relief Act) temporarily extended the Federal Depreciation Provisions of the Internal Revenue Code (IRC) which reduced the tax factor used to compute the "Income Tax Component of Contribution" (ITCC) associated with Contributions in Aid of Construction.

The Federal Depreciation Provisions in the Tax Relief Act expire on December 31, 2012, absent any further extension by Congress. As a result, the ITCC tax factors will increase on January 1, 2013<sup>1</sup>. A detailed discussion describing the historical changes in the ITCC tax factors as a result of changes to the Federal Depreciation Provisions is presented below.

In this advice letter, PG&E requests that the California Public Utilities Commission (Commission) increase the ITCC tax factor from 0.22 (22 percent) to 0.35 (35 percent) for gas contributions and from 0.22 (22 percent) to 0.34 (34 percent) for electric contributions. The revised ITCC tax factor has been calculated, as set forth in Attachment 2, by using Method 5 as described in Decision (D.) 87-09-026 and D.87-12-028 in OII 86-11-109.

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<sup>1</sup> Southern California Edison Company (SCE) filed Advice182-G/2805-E on November 7, 2012 to reflect similar changes in its 2013 ITCC rate.

**Background**

Since the beginning of 2008, the ITCC Rate has been modified due to changes in federal tax law.

- February 13, 2008 – President Bush signed into law the Economic Stimulus Act of 2008 which resulted in a temporarily lower ITCC tax factor used to compute the “Income Tax Component of Contribution” associated with Contributions in Aid of Construction. This legislation modified a depreciation provision, IRC Section 168(k), entitled, “Special Allowance For Certain Property Acquired After September 10, 2001, And Before January 1, 2005.”

February 22, 2008 – PG&E filed Advice 2906-G/3212-E to implement the temporarily lower ITCC tax factor of 0.20 (20 percent) for gas and 0.22 (22 percent) for electric on property contributed to PG&E after March 1, 2008.

March 19, 2008 – Advice 2906-G/3212-E was approved with an effective date of March 1, 2008.

- December 2, 2008 – PG&E filed Advice 2975-G/3372-E to notify the Commission that the lower ITCC tax factors under the Economic Stimulus Act of 2008 would expire on December 31, 2008 unless Congress extended the depreciation provision. With no extension under way at that time, PG&E requested that the ITCC tax factors be returned to the statutory levels of 0.31 (31 percent) for gas and 0.34 (34 percent) for electric, calculated using the then-current income tax rates of 8.84 percent (California) and 35 percent (Federal).

January 15, 2009 -- Advice 2975-G/3372-E was approved on January 15, 2009 with an effective date of January 1, 2009 and in effect restoring the higher tax factors.

- February 17, 2009 – President Obama signed into law the American Recovery and Reinvestment Act of 2009 (the “Recovery Act”; H.R. 1). Section 1201 of the Recovery Act extended the modified depreciation provisions of the Economic Stimulus Act of 2008, which in turn extended the reduction of the ITCC tax factors.

February 20, 2009 – PG&E filed Advice 2998-G/3424-E to implement the extension of the temporarily lower ITCC tax factor of 0.20 (20 percent) for gas and 0.22 (22 percent) for electric in effect as of December 31, 2008.

March 19, 2009 – Advice 2998-G/3424-E was approved and the reduced ITCC tax factors were extended with an effective date of January 1, 2009.

- December 11, 2009 – PG&E filed Advice 3070-G/3572-E, which notified the Commission that the lower ITCC tax factors under the Recovery Act would expire on December 31, 2009 unless Congress extended the depreciation provision. With no extension under way at that time, PG&E requested that the ITCC tax factors be returned to the statutory levels of 0.31 (31 percent) for gas and 0.34 (34 percent) for electric, calculated using the current income tax rates of 8.84 percent (California) and 35 percent (Federal).

The tax factor for gas in Advice 3070-G also reflected 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 expired on December 31, 2010.

January 7, 2010 – Advice 3070-G/3572-E was approved with an effective date of January 1, 2010 and in effect restoring the higher tax factors.

- September 27, 2010 – President Obama signed the Small Business Jobs Act of 2010 (Act) (H.R. 5297) into law. Section 2022 of the Act extended the depreciation provision (IRC Section 168(k)) which had resulted in the temporarily lower ITCC tax factors.
- October 27, 2010 – PG&E filed Advice 3160-G/3750-E to extend the temporarily lower ITCC tax factor of 0.20 (20 percent) for gas and 0.22 (22 percent) for electric in effect as of December 31, 2009 through December 31, 2010.

November 29, 2010 – Advice 3160-G/3750-E was approved and the reduced ITCC tax factors were extended with an effective date of January 1, 2010.

- December 17, 2010 – President Obama signed the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312, the Tax Relief Act) into law. Section 401 of the Tax Relief Act extended the depreciation provision (IRC Section 168(k)) which had resulted in the temporarily lower ITCC tax factors.

In addition to the extension of the depreciation provisions, the Tax Relief Act provided for a temporary 100% expensing of property placed in service after September 8, 2010 and before January 1, 2012.

The extension and changes in the depreciation provisions of IRC Section 168(k) in the Tax Relief Act resulted in a reduction of the ITCC rate for the period September 9, 2010 through December 31, 2011, at which time the ITCC rate reverted to the rate under the depreciation provisions of the American Recovery and Reinvestment Act of 2009, the Economic Stimulus

Act of 2008 and the Small Business Jobs Act of 2010 through December 31, 2012.

- December 30, 2010 – PG&E files Advice 3176-G/3784-E to revise PG&E's tariffs to reflect the extension of lower ITCC tax factors due to tax law changes. This filing disclosed that the ITCC tax factors will increase on January 1, 2012.

February 28, 2011 – Advice 3176-G/3784-E was approved with an effective date of September 9, 2010.

- January 1, 2013 – The Federal Depreciation Provisions in the Tax Relief Act expire on December 31, 2012. As a result, for contributions PG&E receives on or after January 1, 2013 the ITCC tax factors for gas and electric contributions should be increased to 0.35 (35 percent) and 0.34 (34 percent), respectively.

### **Tariff Revisions**

Gas Preliminary Statement Part P, *Section 5. a*, has been revised to reflect the increase in the ITCC tax factor to 0.35 (35 percent) on property contributed to PG&E effective January 1, 2012.

In a similar fashion, Electric Preliminary Statement Part J, *Section 5. a*, has been revised to reflect the increase in the ITCC tax factor to 0.34 (34 percent) on property contributed to PG&E effective January 1, 2013.

### **Protests**

Anyone wishing to protest this advice letter may do so by letter sent via U.S. mail, facsimile or E-mail, no later than **December 19, 2012**, which is 20 days after the date of this submission. Protests must be submitted to:

CPUC Energy Division  
ED Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> 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, Section 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, Section 3.11).

### **Effective Date**

PG&E requests that this Tier 1 advice filing become effective on **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

### Attachments

Attachment 1: Tariff Revisions  
Attachment 2: The Extended ITCC Tax Factor

# 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/4148-E**

**Tier: 1**

Subject of AL: **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: 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 Preliminary Statement Part P and Electric Preliminary Statement Part J

Service affected and changes proposed: Increase the ITCC tax factor

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., 4<sup>th</sup> 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**

**ATTACHMENT 1  
Advice 3346-G**

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

**Title of Sheet**

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

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30085-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	28729-G
30086-G	GAS TABLE OF CONTENTS Sheet 1	30045-G
30087-G	GAS TABLE OF CONTENTS Sheet 4	29969-G



**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.
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 0.35 (35 percent). The 35 percent tax factor shall be applicable to contributions received by PG&E on or after January 1, 2013. 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) / (I)
  - 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. (T)

(Continued)



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Part Q	Affiliate Transfer Fees Account .....	23275-G
Part S	Interest .....	12773-G
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Part U	Core Brokerage Fee Balancing Account .....	23276-G
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Part X	Liquefied Natural Gas Balancing Account .....	27454-G
Part Y	Customer Energy Efficiency Adjustment.....	28301,28302,28663,28664-G

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**ATTACHMENT 1  
Advice 4148-E**

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

**Title of Sheet**

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

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32161-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	29937-E
32162-E	ELECTRIC TABLE OF CONTENTS Sheet 1	32151-E
32163-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 11	31854-E



**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, 2013. 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) / (I)
  - 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. (T)

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Sheet 1

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**PRELIMINARY STATEMENT**

Sheet 11

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## **Attachment 2:**

### The Extended ITCC Tax Factor

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES

Effective January 1, 2013

Depreciation on 20 Year Property (Gas)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
YEAR	PMT/(BEN) REFLECTING CIAC TAX OF \$1,000 BASIS	CALIFORNIA DEPRECIATION RATES	CALIFORNIA RATES	STATE TAX BENEFIT	MODIFIED MACRS RATES	FEDERAL TAX RATE	FEDERAL TAX BENEFIT	REMAINING CIAC PAYABLE	WTD. AVG. UNRECOVERED TAX PMT.	RATE OF RETURN	REVENUE ON REMAINING INVESTMENT	DISCOUNT FACTOR 0.12	DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT	
1	438.4	2.857%	8.840%	2,5256	3.750%	35.00%	13,1250	422,7494	430,5747	17,000%	73,1977	0.8929	65,3682	
2	-30.94	5.551%		4,9071	7.219%		24,3825	362,5198	392,6346	17,000%	66,7479	0.7972	53,2110	
3		5.234%		4,6269	6.677%		21,6520	336,2410	349,3804	17,000%	59,3947	0.7118	42,2760	
4		4.935%		4,3625	6.177%		20,0001	311,8783	324,0597	17,000%	55,0901	0.6355	35,0108	
5		4.653%		4,1133	5.713%		18,4686	289,2965	300,5874	17,000%	51,0999	0.5674	28,9955	
6		4.387%		3,8781	5.285%		17,0579	268,3605	278,9285	17,000%	47,4008	0.5066	24,0147	
7		4.137%		3,6571	4.888%		15,7507	248,9527	258,6566	17,000%	43,9716	0.4523	19,8905	
8		3.901%		3,4485	4.522%		14,5470	230,9572	239,9549	17,000%	40,7923	0.4039	16,4753	
9		3.678%		3,2514	4.462%		14,4100	213,2958	222,1265	17,000%	37,7615	0.3606	13,6172	
10		3.468%		3,0657	4.461%		14,4755	195,7546	204,5252	17,000%	34,7693	0.3220	11,1948	
11		3.270%		2,8907	4.462%		14,5440	178,3199	187,0373	17,000%	31,7963	0.2875	9,1407	
12		3.084%		2,7263	4.461%		14,6018	160,9919	169,6559	17,000%	28,8415	0.2567	7,4029	
13		2.908%		2,5707	4.462%		14,6628	143,7584	152,3751	17,000%	25,9036	0.2292	5,9365	
14		2.742%		2,4239	4.461%		14,7138	126,6207	135,1895	17,000%	22,9822	0.2046	4,7026	
15		2.585%		2,2851	4.462%		14,7686	109,5669	118,0938	17,000%	20,0759	0.1827	3,6678	
16		2.438%		2,1552	4.461%		14,8137	92,5980	101,0825	17,000%	17,1840	0.1631	2,8031	
17		2.299%		2,0323	4.462%		14,8627	75,7030	84,1505	17,000%	14,3036	0.1456	2,0835	
18		2.168%		1,9165	4.461%		14,9022	58,8843	67,2937	17,000%	11,4399	0.1300	1,4876	
19		2.040%		1,8034	4.462%		14,9462	42,1348	50,5095	17,000%	8,5866	0.1161	0,9970	
20		2.040%		1,8034	4.461%		14,9823	25,3491	33,7419	17,000%	5,7361	0.1037	0,5946	
21		2.040%		1,8034	2.231%		7,1773	16,3684	20,8588	17,000%	3,5460	0.0926	0,3282	
22		2.040%		1,8034			(0.6312)	15,1963	15,7824	17,000%	2,6830	0.0926	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)	(0,1793)	17,000%	(0,0305)	0.0169	-0,0005	
				0,0000			(0.6312)	0,3145	0,1363	17,000%	0,0232	0.0169	0,0004	
				88,4000			318,7455				720,0451		350,2559	
				88,4000	100,000%		318,7455				720,0451		350,2559	
				407,1455			407,1455				350,2559	/1000	35,0300%	
				407,1455			407,1455				350,2559	/1000	35,0300%	



**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	