

**Workpaper Table 17-27**  
**Pacific Gas and Electric Company**  
**Exhibit (PG&E-4), Chapter 17, Electric Distribution Capacity, Engineering, and Planning**  
**Unit Cost and Forecast Details by Asset Type**

Line No.	Description	Unit Cost	Per
1	New Substation Total	\$27,000,000	Substation
2	Construction	\$18,600,000	Substation
3	Regulatory	\$6,000,000	Substation
4	Land	\$2,400,000	5 Acre Parcel
5			
6	Substation Transformers	\$11,800,000	Transformer, = < 45 MVA with Switchgear
7		\$8,400,000	Transformer, = < 45 MVA Outdoor Bus, Install
8		\$6,500,000	Transformer, = < 45 MVA Outdoor Bus, Replace
9			
10	Circuit Switcher or Breaker	\$2,200,000	High Side Circuit Switcher or Circuit Breaker
11	Breakers	\$1,400,000	Low Side Circuit Breaker
12	Recable SF Circuit outlet in indoor substations	\$1,100	Foot
13			
14	<b>Non-Bay</b>		
15	OH New	\$160	Foot
16	OH Reconductor	\$160	Foot
17			
18	OH Capacitor (Cap)	\$33,000	Capacitor
19	OH Switch	\$30,000	Switch
20	OH SCADA Switch	\$45,000	Switch
21	OH Regulator	\$150,000	3 Regulator Bank
22	OH Recloser	\$80,000	Recloser
23	OH Fuse/Disconnect	\$10,000	Fuse/Disconnect
24	OH SCADA, no equipment replacement	\$15,000	Location
25	Relocate Capacitor	\$18,000	Capacitor
26			
27	UG New w/trench	\$320	Foot
28	UG New no trench	\$260	Foot
29			
30	Service transformer replace (blended overhead and underground)	\$34,000	Service Transformer Replacement (blended overhead and underground)
31	Autotransformer	\$850,000	Autotransformer
32	UG Switch	\$80,000	Switch
33	UG SCADA Switch	\$130,000	Switch
34	UG Interrupter	\$120,000	Interrupter
35	PM Capacitor	\$65,000	Capacitor
36			
37	<b>Bay</b>		
38	OH New	\$220	Foot
39	OH Reconductor	\$220	Foot
40	OH New - SF Only	\$500	Foot
41	OH Reconductor - SF Only	\$500	Foot
42			
43	OH Capacitor (Cap)	\$33,000	Capacitor
44	OH Switch	\$30,000	Switch
45	OH SCADA Switch	\$45,000	Switch
46	OH Regulator	\$150,000	3 Regulator Bank
47	OH Recloser	\$80,000	Recloser
48	OH Fuse/Disconnect	\$10,000	Fuse/Disconnect
49	OH SCADA, no equipment replacement	\$15,000	Location
50	Relocate Capacitor	\$18,000	Capacitor
51			
52	UG New w/trench	\$410	Foot
53	UG New w/trench - SF Only	\$780	Foot
54	UG New no trench	\$315	Foot
55	UG New no trench - SF Only	\$600	Foot
56			
57	Service transformer replace (blended overhead and underground)	\$34,000	Service Transformer Replacement (blended overhead and underground)
58	Autotransformer	\$850,000	Autotransformer
59	UG Switch	\$80,000	Switch
60	UG SCADA Switch	\$130,000	Switch
61	UG Interrupter	\$120,000	Interrupter
62	PM Capacitor	\$65,000	Capacitor

(1) All regulators are purchased in MAT 06#, therefore unit costs identified here exclude the cost of material.

(2) Unit Costs are an average of recorded costs of similar work.

Updated 6/9/2021