

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



February 5, 2015

**Advice Letter 4557-E**

Meredith Allen  
Senior Director, Regulatory Relations  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, California 94177

**SUBJECT: Update to the 2014-2016 Nuclear Decommissioning Trust Revenue Requirements in Compliance with D.14-12-082.**

Dear Ms. Allen:

Advice Letter 4557-E is effective as of December 24, 2014.

Sincerely,

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

Edward Randolph  
Director, Energy Division



**Meredith Allen**  
Senior Director  
Regulatory Relations

Pacific Gas and Electric Company  
77 Beale St., Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177

Fax: 415-973-7226

December 24, 2014

**Advice 4557-E**

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject: Update to the 2014-2016 Nuclear Decommissioning Trust Revenue Requirements in Compliance with Decision 14-12-082**

**Purpose**

Pacific Gas and Electric Company (PG&E) hereby submits its updated 2014-2016 revenue requirements for nuclear decommissioning in accordance with Ordering Paragraph (OP) 3 of Decision (D.) 14-12-082.

**Background**

On December 21, 2012, PG&E filed its 2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP) Application (A). 12-12-012 with the California Public Utilities Commission (CPUC or Commission). In A.12-12-012, PG&E requested, among other items, the authorization of a revised nuclear decommissioning revenue requirement for 2014 through 2016, with revenue requirements effective January 1, 2014. The Commission consolidated PG&E's application with the joint application of Southern California Edison Company (SCE) and San Diego Gas & Electric Company (SDG&E), A.12-12-013.

As requested by PG&E, the assigned Commissioner's Scoping Memo established two phases for the 2012 NDCTP. Phase 1 addressed certain Humboldt Bay Power Plant Unit 3 (HBPP 3) issues, including the updated HBPP 3 decommissioning cost estimate, Safe Storage Operations and Maintenance (SAFSTOR O&M) and the reasonableness of completed decommissioning projects. D.14-02-024 (Phase 1 Decision), effective February 27, 2014, resolved all Phase 1 issues. D.14-12-082 (Phase 2 Decision), effective December 18, 2014, resolved all remaining NDCTP issues.

The Phase 2 Decision ordered PG&E to file within 10 days of the effective date of the Decision a compliance advice letter identifying the calculated revenue requirements as described and adjusted in the Decision and describing how PG&E will implement the terms adopted in the Decision, including updating the revenue requirements to

incorporate the December 31, 2013 nuclear decommissioning trust fund balances for Diablo Canyon Units 1 and 2 and HBPP Unit 3.<sup>1</sup>

### **Adjusted Decommissioning Cost Estimates and Assumptions**

In accordance with the Phase 1 Decision, the HBPP Unit 3 cost estimate for remaining decommissioning work has been revised to \$680.4 million (\$2011). PG&E advice letter 4379-E, approved April 23, 2014, provided the details of the revised estimate. In addition, the escalation rate for HBPP Unit 3 low-level radioactive waste (LLRW) has been revised to reflect the weighted actual LLRW rate.<sup>2</sup>

In accordance with the Phase 2 Decision, the Diablo Canyon Units 1 and 2 decommissioning cost estimate has been revised to \$2,286.713 million (\$2011).<sup>3</sup> Reductions were made by reducing the cost study activity evenly over the duration of that activity within the Diablo Canyon cost study. As a result of this reduction and the use of the December 31, 2013 trust fund balances, annual revenue requirements for Diablo Canyon Units 1 and 2 will be \$0 for 2014 - 2016.

In determining revenue requirements consistent with the authorized funding assumptions, PG&E used actual December 31, 2013 trust fund balances. The Diablo Canyon Units 1 and 2 and Humboldt Unit 3 trust fund market values as of December 31, 2013 were:

<b>12/31/2013 Trust Fund Market Values</b>	
<b>Nuclear Unit</b>	<b>12/31/2013 Trust Fund Market Value</b>
Diablo Canyon Unit 1	\$1,071,887,813
Diablo Canyon Unit 2	\$1,409,610,599
Humboldt Unit 3	\$183,012,965

<sup>1</sup> D.14-12-082, OP 3.

<sup>2</sup> D.14-12-082, Conclusion of Law 29.

<sup>3</sup> D.14-12-082, Conclusion of Law 25.

### **Revenue Requirements**

The updated 2014-2016 annual nuclear decommissioning revenue requirements are as follows:

<b>Annual Revenue Requirements (\$ millions)</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Diablo Canyon Unit 1 Nuclear Decommissioning</b>	\$0	\$0	\$0
<b>Diablo Canyon Unit 2 Nuclear Decommissioning</b>	\$0	\$0	\$0
<b>Humboldt Unit 3 Nuclear Decommissioning</b>	\$97.654	\$97.654	\$97.654
<b>Humboldt Unit 3 SAFSTOR</b>	\$10.301	\$10.180	\$9.779
<b>Total</b>	<b>\$107.955</b>	<b>\$107.834</b>	<b>\$107.433</b>

This update will serve as the basis for the IRS Schedule of Ruling Amounts commencing January 1, 2014.

In support of this advice letter, PG&E is providing workpapers for the Diablo Canyon Units 1 and 2, HBPP Unit 3 and HBPP Unit 3 SAFSTOR annual funding calculations and revenue requirements.

This filing would not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

### **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 13, 2015, 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, 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:

Meredith Allen  
Senior Director, 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 an effective date of December 24, 2014 for this Tier 1 compliance advice letter.

### **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 lists for A.12-12-012 and A.12-12-013. 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 filings can also be accessed electronically at: <http://www.pge.com/tariffs/>.

\_\_\_\_\_  
/S/

Meredith Allen  
Senior Director, Regulatory Relations

cc: Service Lists A.12-12-012 and A.12-12-013

**Attachments:**

Attachment 1 – Diablo Canyon Units 1 and 2 Trust Funding Requirement Update

Attachment 2 – Nuclear Decommissioning Results of Operations Update

Attachment 3 – Humboldt Unit 3 Trust Funding Requirement Update

# 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 E)**

Utility type:

ELC       GAS  
 PLC       HEAT       WATER

Contact Person: **Shirley Wong**

Phone #: **(415) 972-5505**

E-mail: **slwb@pge.com and PGETariffs@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) #: **4557-E**

Tier: **1**

Subject of AL: **Update to the 2014-2016 Nuclear Decommissioning Trust Revenue Requirements in Compliance with Decision 14-12-082**

Keywords (choose from CPUC listing): **Compliance, Nuclear, GRC/General Rate Case**

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other \_\_\_\_\_

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **D.14-12-082**

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: **N/A**

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: \_\_\_\_\_

Resolution Required?  Yes  No

Requested effective date: **December 24, 2014**

No. of tariff sheets: **N/A**

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**

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  
ED Tariff Unit  
505 Van Ness Ave., 4<sup>th</sup> Floor  
San Francisco, CA 94102  
E-mail: EDTariffUnit@cpuc.ca.gov

Pacific Gas and Electric Company  
Attn: Meredith Allen, Senior Director, Regulatory Relations  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177  
E-mail: PGETariffs@pge.com

Attachment 1:

Diablo Canyon Units 1 and 2  
Trust Funding Requirement Update

**Pacific Gas & Electric Company**  
**NDCTP - DCPD Contributions, Cost Study, Trust Balance**

(\$ in millions)	Contributions			Unescalated Cost Study			Trust Fund Balance		
	Unit 1	Unit 2	Total	Unit 1	Unit 2	Total	Unit 1	Unit 2	Total
As Filed, Corrected, 12/31/11 Trust Fund Balance	50.096	28.704	78.800	1,322.468	1,463.605	2,786.073	828.962	1,110.470	1,939.432
Updated for 12/31/13 Trust Fund Balance	31.941	6.176	38.116				1,062.675	1,418.823	2,481.498
Difference	(18.155)	(22.528)	(40.683)				233.713	308.353	542.066
<b>Final Decision , 12/31/13 Trust Fund Balance *</b>	-	-	-	<b>1,101.903</b>	<b>1,183.660</b>	<b>2,285.563</b>			
Difference	(31.941)	(6.176)	(38.116)	1,101.903	1,183.660	2,285.563			

## Inputs and Sensitivities

		Ramp Down:	
Rampdown Start Year	2020	2025	50.00%
Dividend Yield	2.5%	2026	40.00%
		2027	30.00%
Equity	7.47%	2028	20.00%
Equity Fee	0.10%	2029	10.00%
After Fee	7.37%	2030	0.00%
Fixed Income	2.90%	Trust Balance	
Fixed Income Fee	0.10%	Unit 1	\$ 1,062.68
After Fee	2.80%	Unit 2	\$ 1,418.82
			\$ 2,481.50
Equity Turnover Percentage	10.11%	Fixed Income Tax Rate	20.0%
		Dividend tax rate	27.1%
Equity Allocation	60.00%	Capital gain tax rate	27.1%
Fixed Income Allocation	40.00%	Turnover rate	10.1%
		Beginning cost/market	45.3%

	As Filed			Final		
	Russell Asset Map 12/31/2011			Russell Asset Map 12/31/2013		
	31-Dec-11			Balances		
	<u>CPUC</u>	<u>FERC</u>	<u>Total</u>	<u>CPUC</u>	<u>FERC</u>	<u>Total</u>
Unit 1	824.5	4.5	828.96	1,056.7	6.0	1,062.7
Unit 2	1,104.8	5.7	1,110.47	1,411.2	7.6	1,418.8
Total	1,929.3	10.1	1,939.4	2,467.9	13.6	2,481.5

The Units 1 and 2 operating licenses expire at midnight, November 2, 2024 and August 26, 2025, respectively.

PACIFIC GAS AND ELECTRIC COMPANY

Diablo Canyon Unit 1

Cash Flow

Year	AT ROR Q	DCPP #1	Capital Gain	Withdrawal (at YE)	Contrib. (at YE)	Remaining Assets
		YE Bal Before +/-	Tax from Liquidation			
12/31/2013		1062.7				
2013	1.0000	1062.7	0.0	0.0		1062.7
2014	1.0000	1106.5	0.0	0.0	5.850	1112.3
2015	1.0415	1158.5	0.0	0.0	5.850	1164.4
2016	1.0418	1213.0	0.0	0.0	5.850	1218.9
2017	1.0420	1270.1	0.0	0.0	5.850	1275.9
2018	1.0422	1329.8	0.0	0.0	5.850	1335.6
2019	1.0424	1392.3	0.0	0.0	5.850	1398.1
2020	1.0425	1457.6	0.0	0.0	5.850	1463.4
2021	1.0427	1525.8	0.0	0.0	5.850	1531.7
2022	1.0428	1597.2	0.0	0.0	5.850	1603.0
2023	1.0429	1671.7	0.0	0.0	5.850	1677.6
2024	1.0429	1749.6	-9.1	37.5	5.362	1708.4
2025	1.0391	1775.2	-20.8	239.7	0.000	1514.6
2026	1.0354	1568.2	-22.0	295.1	0.000	1251.1
2027	1.0319	1291.0	-17.5	237.1	0.000	1036.5
2028	1.0286	1066.1	-13.6	174.7	0.000	877.8
2029	1.0254	900.1	-11.0	181.6	0.000	707.4
2030	1.0224	723.2	0.0	92.1	0.000	631.1
2031	1.0224	645.2	0.0	24.2	0.000	621.0
2032	1.0224	634.9	0.0	24.9	0.000	610.0
2033	1.0224	623.6	0.0	25.3	0.000	598.3
2034	1.0224	611.7	0.0	25.9	0.000	585.8
2035	1.0224	598.9	0.0	26.5	0.000	572.4
2036	1.0224	585.2	0.0	27.3	0.000	557.9
2037	1.0224	570.4	0.0	141.6	0.000	428.8
2038	1.0224	438.4	0.0	110.2	0.000	328.2
2039	1.0224	335.5	0.0	57.5	0.000	278.0
2040	1.0224	284.2	0.0	59.1	0.000	225.0
2041	1.0224	230.1	0.0	28.1	0.000	202.0
2042	1.0224	206.5	0.0	11.9	0.000	194.7
2043	1.0224	199.0	0.0	12.1	0.000	186.9
2044	1.0224	191.1	0.0	12.5	0.000	178.6
2045	1.0224	182.6	0.0	12.7	0.000	169.8
2046	1.0224	173.6	0.0	13.0	0.000	160.6
2047	1.0224	164.2	0.0	13.4	0.000	150.8
2048	1.0224	154.2	0.0	13.7	0.000	140.5
2049	1.0224	143.7	0.0	14.0	0.000	129.7
2050	1.0224	132.5	0.0	14.3	0.000	118.2
2051	1.0224	120.9	0.0	14.7	0.000	106.2
2052	1.0224	108.5	0.0	15.1	0.000	93.5
2053	1.0224	95.6	0.0	15.4	0.000	80.1
2054	1.0224	81.9	0.0	15.8	0.000	66.2
2055	1.0224	67.6	0.0	45.8	0.000	21.8
2056	1.0224	22.3	0.0	22.3	0.000	0.0

**PACIFIC GAS AND ELECTRIC COMPANY**  
**Diablo Canyon Unit 2**  
**Cash Flow**

Year	AT ROR Q	DCPP #2 YE Bal Before +/-	Capital Gain Tax from Liquidation	Withdrawal (at YE)	Contrib. (at YE)	Remaining Assets
12/31/2013		1418.8				
2013	1.0000	1418.8	0.0	0.0		1418.8
2014	1.0410	1477.1	0.0	0.0	-24.126	1452.9
2015	1.0412	1512.8	0.0	0.0	-24.126	1488.7
2016	1.0414	1550.3	0.0	0.0	-24.126	1526.2
2017	1.0415	1589.6	0.0	0.0	-24.126	1565.5
2018	1.0417	1630.7	0.0	0.0	-24.126	1606.6
2019	1.0418	1673.7	0.0	0.0	-24.126	1649.6
2020	1.0419	1718.7	0.0	0.0	-24.126	1694.6
2021	1.0420	1765.8	0.0	0.0	-24.126	1741.6
2022	1.0421	1814.9	0.0	0.0	-24.126	1790.8
2023	1.0422	1866.3	0.0	0.0	-24.126	1842.2
2024	1.0422	1920.0	-10.7	0.0	-24.126	1885.2
2025	1.0385	1957.8	-16.9	70.5	-16.084	1854.4
2026	1.0350	1919.3	-23.5	206.4	0.000	1689.4
2027	1.0316	1742.8	-24.6	282.7	0.000	1435.4
2028	1.0284	1476.2	-19.7	200.7	0.000	1255.9
2029	1.0253	1287.6	-16.8	196.9	0.000	1073.9
2030	1.0224	1097.9	0.0	205.2	0.000	892.7
2031	1.0224	912.7	0.0	64.9	0.000	847.8
2032	1.0224	866.8	0.0	32.2	0.000	834.6
2033	1.0224	853.3	0.0	32.8	0.000	820.5
2034	1.0224	838.8	0.0	33.5	0.000	805.3
2035	1.0224	823.3	0.0	34.4	0.000	789.0
2036	1.0224	806.6	0.0	35.4	0.000	771.2
2037	1.0224	788.5	0.0	157.7	0.000	630.8
2038	1.0224	644.9	0.0	142.0	0.000	502.9
2039	1.0224	514.2	0.0	129.0	0.000	385.1
2040	1.0224	393.7	0.0	132.5	0.000	261.2
2041	1.0224	267.0	0.0	65.4	0.000	201.6
2042	1.0224	206.1	0.0	11.8	0.000	194.3
2043	1.0224	198.6	0.0	12.1	0.000	186.5
2044	1.0224	190.7	0.0	12.4	0.000	178.2
2045	1.0224	182.2	0.0	12.7	0.000	169.5
2046	1.0224	173.3	0.0	13.0	0.000	160.3
2047	1.0224	163.9	0.0	13.3	0.000	150.5
2048	1.0224	153.9	0.0	13.7	0.000	140.2
2049	1.0224	143.3	0.0	14.0	0.000	129.4
2050	1.0224	132.3	0.0	14.3	0.000	118.0
2051	1.0224	120.6	0.0	14.7	0.000	105.9
2052	1.0224	108.3	0.0	15.1	0.000	93.3
2053	1.0224	95.3	0.0	15.4	0.000	80.0
2054	1.0224	81.8	0.0	15.7	0.000	66.0
2055	1.0224	67.5	0.0	45.7	0.000	21.7
2056	1.0224	22.2	0.0	22.2	0.000	0.0



QUALIFIED TRUST

NDT Returns and Liquidation Values

Diablo Unit 2

Equity rampdown (see rows 78 and 79) 2025 -2030

Variable	Formula	Input	[ CONTRIBUTIONS START->																
Year			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Year			2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
1 Total equity return (after fee)	7.47% - 0.10% fee	given																	
2 Dividend yield	given	given																	
3 Appreciation rate	total- dividend	given																	
4 Dividend tax rate	given	given																	
5 Capital gain tax rate	given	given																	
6 Turnover rate	given	given																	
7 Beginning cost/market	given	given																	
8 Total Fix Inc return (after fee)	2.90% - 0.10% fee	given																	
9 Fixed Income Tax Rate	given	given																	
10 Beginning Cash	given	given																	
11 Starting Total Balance																			
12 Beginning yr Cost Index			56	56	56	60	64	68	72	77	81	86	91	96	102	102	102	102	102
13 Beginning yr Price Index			100	100	100	105	110	115	121	127	133	139	146	153	161	169	177	185	185
14 Cost/Market ratio			56%	56%	56%	57%	58%	59%	60%	61%	61%	62%	62%	63%	63%	60%	58%	55%	55%
15 Beginning cost	given	given	476.72	476.72	476.72	497.86	519.03	540.32	561.82	583.60	605.74	628.30	651.37	675.00	699.26	568.68	426.76	278.07	278.07
16 Beginning market	given	given	851.29	851.29	851.29	871.76	893.22	915.72	939.28	963.95	989.76	1,016.75	1,044.98	1,074.48	1,105.31	942.60	741.76	506.82	506.82
17 Dividend Income	beg. market value * dividend yield				21.31	21.82	22.36	22.92	23.51	24.13	24.77	25.45	26.15	26.89	27.66	23.59	18.57	12.69	12.69
18 Dividend Tax	dividend income * dividend tax rate	given	0.00	0.00	5.77	5.91	6.05	6.20	6.36	6.53	6.71	6.89	7.08	7.28	7.49	6.39	5.03	3.43	3.43
19 Appreciation	beg. market value * appreciation rate				41.39	42.39	43.43	44.53	45.67	46.87	48.13	49.44	50.81	52.24	53.74	45.83	36.07	24.64	24.64
20 Sales	turnover * (beg market value + appreciation)				90.27	92.44	94.71	97.10	99.59	102.21	104.95	107.81	110.80	113.93	117.20	99.95	78.65	53.74	53.74
21 Cost of sales	beg. cost*(sales/(beg market + appreciation))				48.20	50.34	52.48	54.64	56.81	59.01	61.25	63.53	65.86	68.25	70.71	57.50	43.15	28.12	28.12
22 Realized capital gain	sales - cost of sales	given	0.00	0.00	42.06	42.09	42.23	42.46	42.79	43.20	43.70	44.28	44.94	45.68	46.49	42.44	35.50	25.62	25.62
23 Capital gain tax	turnover % * beg cost	given	0.00	0.00	11.39	11.40	11.43	11.50	11.58	11.69	11.83	11.99	12.17	12.37	12.59	11.49	9.61	6.94	6.94
24 Ending After tax gains		given	0.00	0.00	45.54	46.90	48.30	49.74	51.23	52.77	54.36	56.01	57.72	59.49	61.33	51.55	40.00	26.96	26.96
25 After-tax return on equity			0.00%	0.00%	5.35%	5.38%	5.41%	5.43%	5.45%	5.47%	5.49%	5.51%	5.52%	5.54%	5.55%	5.47%	5.39%	5.32%	5.32%
26 Starting Fixed Income Principal			567.53	567.53	567.53	581.17	595.48	610.48	626.19	642.63	659.84	677.83	696.65	716.32	736.87	942.60	1,112.64	1,182.58	1,182.58
27 Interest Income	beg. principal * Fixed Inc rate				15.86	16.24	16.64	17.06	17.50	17.96	18.44	18.95	19.47	20.02	20.60	26.35	31.10	33.06	33.06
28 Income tax	Interest income * Fixed inc tax rate	given	0.00	0.00	3.17	3.25	3.33	3.41	3.50	3.59	3.69	3.79	3.89	4.00	4.12	5.27	6.22	6.61	6.61
29 After-tax investable cash	Income-income tax	given	0.00	0.00	12.69	13.00	13.32	13.65	14.00	14.37	14.76	15.16	15.58	16.02	16.48	21.08	24.88	26.44	26.44
30 Ending principal gain		given	567.53	567.53	580.22	594.17	608.80	624.13	640.19	657.00	674.59	692.99	712.23	732.34	753.35	963.68	1,137.52	1,209.02	1,209.02
31 After tax return on Fix inc			0.00%	0.00%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%
32 Year			2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2027
33 Beginning year Total Assets			1,418.82	1,418.82	1,418.82	1,452.93	1,488.71	1,526.20	1,565.47	1,606.58	1,649.60	1,694.59	1,741.63	1,790.80	1,842.18	1,885.21	1,854.40	1,689.40	1,689.40
34 End of year cash	net div income + net sales+ cash		-	-	107.11	109.95	112.90	115.97	119.16	122.48	125.94	129.54	133.29	137.19	141.27	126.74	107.46	82.50	82.50
35 End of year equity base			851.29	851.29	802.42	821.71	841.94	863.15	885.36	908.61	932.94	958.38	984.99	1,012.79	1,041.85	888.49	699.18	477.72	477.72
36 End of year fixed income base			567.53	567.53	567.53	581.17	595.48	610.48	626.19	642.63	659.84	677.83	696.65	716.32	736.87	942.60	1,112.64	1,182.58	1,182.58
37 End year investable			1,418.82	1,418.82	1,477.06	1,512.83	1,550.33	1,589.60	1,630.71	1,673.72	1,718.71	1,765.75	1,814.92	1,866.31	1,919.99	1,957.83	1,919.28	1,742.80	1,742.80
38 Pre-reallocation total return before contribution/withdawal			0.00%	0.00%	4.10%	4.12%	4.14%	4.15%	4.17%	4.18%	4.19%	4.20%	4.21%	4.22%	4.22%	3.85%	3.50%	3.16%	3.16%
39 Withdrawal			-	-	-	-	-	-	-	-	-	-	-	-	-	(70.48)	(206.38)	(282.75)	(282.75)
40 New Contribution			-	-	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(16.08)	-	-	-
41 Net adjustments			-	-	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(24.13)	(86.56)	(206.38)	(282.75)	(282.75)
42 New Investable Base			1,418.82	1,418.82	1,452.93	1,488.71	1,526.20	1,565.47	1,606.58	1,649.60	1,694.59	1,741.63	1,790.80	1,842.18	1,895.87	1,871.27	1,712.90	1,460.05	1,460.05
43 Initial next year equity target	Investable Base * equity target		851.29	851.29	871.76	893.22	915.72	939.28	963.95	989.76	1,016.75	1,044.98	1,074.48	1,105.31	947.93	748.51	513.87	292.01	292.01
44 Initial next year fixed inc target	Investable base * fixed inc target		567.53	567.53	581.17	595.48	610.48	626.19	642.63	659.84	677.83	696.65	716.32	736.87	947.93	1,122.76	1,199.03	1,168.04	1,168.04
45 Equity purchase (if positive)			-	-	69.34	71.51	73.78	76.13	78.59	81.15	83.82	86.60	89.49	92.52	(93.92)	(139.98)	(185.31)	(185.71)	(185.71)
46 Purchase or sell equity?	PURCHASE PURCHASE		PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	PURCHASE	SELL	SELL	SELL	SELL	SELL
47 (if negative, equity sale needed)			-	-	75.02	77.22	79.54	81.95	84.48	87.13	89.90	92.79	95.81	98.96	(99.25)	(146.73)	(192.36)	(190.63)	(190.63)
48 (Cap gain tax on equity sale)			-	-	9.4630	9.5204	9.6005	9.7025	9.8256	9.9693	10.1331	10.3164	10.5191	10.7408	(10.6588)	(16.8690)	(23.5039)	(24.6063)	(24.6063)
49 Proceeds to add to fix inc			-	-	(65.55)	(67.70)	(69.94)	(72.25)	(74.66)	(77.16)	(79.76)	(82.47)	(85.29)	(88.22)	88.59	129.86	168.85	166.03	166.03
50 Final next year equity start			851.29	851.29	877.44	898.94	921.48	945.10	969.84	995.74	1,022.83	1,051.17	1,080.79	1,111.75	942.60	741.76	506.82	287.09	287.09
51 Final next year fixed inc start			567.53	567.53	584.96	599.29	614.32	630.07	646.56	663.83	681.89	700.78	720.53	741.17	942.60	1,112.64	1,182.58	1,148.35	1,148.35
52 End of year investable			1,418.82	1,418.82	1,462.40	1,498.23	1,535.80	1,575.17	1,616.41	1,659.57	1,704.72	1,751.94	1,801.32	1,852.92	1,885.21	1,854.40	1,689.40	1,435.44	1,435.44

Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
47																
48																
49 Next year target Equity base	851.29	851.29	871.76	893.22	915.72	939.28	963.95	989.76	1,016.75	1,044.98	1,074.48	1,105.31	942.60	741.76	506.82	287.09
50 Next year target Fix inc base	567.53	567.53	581.17	595.48	610.48	626.19	642.63	659.84	677.83	696.65	716.32	736.87	942.60	1,112.64	1,182.58	1,148.35
51 Total investable assets	1,418.82	1,418.82	1,452.93	1,488.71	1,526.20	1,565.47	1,606.58	1,649.60	1,694.59	1,741.63	1,790.80	1,842.18	1,885.21	1,854.40	1,689.40	1,435.44
52 <b>reallocation return</b>	<b>0.00%</b>	<b>0.00%</b>	<b>2.40%</b>	<b>2.46%</b>	<b>2.52%</b>	<b>2.57%</b>	<b>2.63%</b>	<b>2.68%</b>	<b>2.73%</b>	<b>2.78%</b>	<b>2.82%</b>	<b>2.87%</b>	<b>2.34%</b>	<b>-1.63%</b>	<b>-8.90%</b>	<b>-15.03%</b>
53 <b>allocation return</b>	<b>0.00%</b>	<b>0.00%</b>	<b>-1.70%</b>	<b>-1.66%</b>	<b>-1.62%</b>	<b>-1.58%</b>	<b>-1.54%</b>	<b>-1.50%</b>	<b>-1.46%</b>	<b>-1.42%</b>	<b>-1.39%</b>	<b>-1.35%</b>	<b>-1.89%</b>	<b>-5.49%</b>	<b>-12.40%</b>	<b>-18.19%</b>
54																
55																
56 Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
57 Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
58 Equity allocation	given	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	60.00%	50.00%	40.00%	30.00%
59 Bond allocation	1 - equity allocation - cash	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	40.00%	50.00%	60.00%	70.00%

Pacific Gas & Electric Company

DCPP Unit 1 Cost Study - Proposed Decision Cost Study (Removes \$220.565 million)

Year	PG&E Labor	Equipment & Materials	Contractor Labor	Burial	Other	Yearly Total
2023						
2024	9,537,376	1,334,524	6,026,964	711,295	9,584,954	27,195,113
2025	58,057,461	10,266,885	37,515,037	6,456,719	55,320,024	167,616,128
2026	36,856,698	29,642,740	36,864,418	36,795,380	31,841,180	172,000,416
2027	32,235,244	21,684,082	32,347,622	26,381,960	21,316,508	133,965,416
2028	24,785,137	11,037,495	20,547,450	20,210,657	15,852,537	92,433,276
2029	24,681,881	11,006,826	20,475,736	20,137,531	15,804,627	92,106,601
2030	12,546,133	4,736,437	9,040,849	9,021,468	10,814,754	46,159,641
2031	6,377,964	1,454,275	331,965	40,720	7,423,247	15,628,171
2032	6,431,072	1,458,259	332,875	40,832	7,443,585	15,706,623
2033	6,377,964	1,454,275	331,965	40,720	7,423,247	15,628,171
2034	6,377,964	1,454,275	331,965	40,720	7,423,247	15,628,171
2035	6,377,964	1,454,275	331,965	40,720	7,423,247	15,628,171
2036	6,431,072	1,458,259	332,875	40,832	7,443,585	15,706,623
2037	17,701,433	4,269,261	8,893,196	8,942,082	15,635,603	55,441,574
2038	10,766,519	3,232,113	24,996,606	2,822,795	6,760,354	48,578,386
2039	6,329,708	7,944,411	12,285,107	-	3,011,469	29,570,695
2040	6,347,050	7,966,176	12,318,765	-	3,019,719	29,651,710
2041	4,089,033	2,677,158	4,139,913	-	2,922,902	13,829,005
2042	2,950,177	-	-	-	2,877,887	5,828,064
2043	2,950,177	-	-	-	2,877,887	5,828,064
2044	2,958,260	-	-	-	2,885,771	5,844,031
2045	2,950,177	-	-	-	2,877,887	5,828,064
2046	2,950,177	-	-	-	2,877,887	5,828,064
2047	2,950,177	-	-	-	2,877,887	5,828,064
2048	2,958,260	-	-	-	2,885,771	5,844,031
2049	2,950,177	-	-	-	2,877,887	5,828,064
2050	2,950,177	-	-	-	2,877,887	5,828,064
2051	2,950,177	-	-	-	2,877,887	5,828,064
2052	2,958,260	-	-	-	2,885,771	5,844,031
2053	2,950,177	-	-	-	2,877,887	5,828,064
2054	2,950,177	-	-	-	2,877,887	5,828,064
2055	2,950,181	2,854,750	(4)	-	13,906,447	19,711,374
2056	368,842	737,544	1,261,070	532,180	1,005,456	3,905,091
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
2059	-	-	-	-	-	-
2060	-	-	-	-	-	-
<b>Total</b>	<b>324,003,247</b>	<b>128,124,018</b>	<b>228,706,340</b>	<b>132,256,610</b>	<b>288,812,876</b>	<b>1,101,903,092</b>

Pacific Gas & Electric Company

DCPP Unit 2 Cost Study - Proposed Decision Cost Study (Removes \$279.945 million)

Year	PG&E Labor	Equipment & Materials	Contractor Labor	Burial	Other	Yearly Total
2024						
2025	17,467,069	2,125,679	8,094,739	1,510,973	20,867,322	50,065,782
2026	49,808,434	9,039,227	23,450,948	8,836,906	46,092,379	137,227,895
2027	30,836,949	28,350,070	33,051,982	41,865,041	13,884,889	147,988,931
2028	30,167,789	15,529,239	30,023,792	22,339,556	7,958,361	106,018,736
2029	29,160,020	12,255,546	26,495,511	19,231,513	15,582,383	102,724,972
2030	29,160,020	12,255,546	26,495,511	19,231,513	15,582,383	102,724,972
2031	12,837,998	3,189,288	5,267,701	3,923,422	9,326,665	34,545,075
2032	10,013,049	1,551,785	353,134	44,898	7,939,903	19,902,771
2033	9,942,156	1,547,545	352,170	44,775	7,918,210	19,804,856
2034	9,942,156	1,547,545	352,170	44,775	7,918,210	19,804,856
2035	9,942,156	1,547,545	352,170	44,775	7,918,210	19,804,856
2036	10,013,049	1,551,785	353,134	44,898	7,939,903	19,902,771
2037	24,702,013	4,470,378	10,037,256	8,008,288	18,842,123	66,060,059
2038	11,617,719	8,484,973	35,780,029	2,530,046	7,506,606	65,919,373
2039	6,316,401	30,125,590	29,327,905	-	3,162,687	68,932,583
2040	6,333,706	30,246,134	29,425,042	-	3,171,352	69,176,234
2041	4,080,435	14,826,874	11,947,865	-	2,970,256	33,825,431
2042	2,943,974	-	-	-	2,872,449	5,816,423
2043	2,943,974	-	-	-	2,872,449	5,816,423
2044	2,952,040	-	-	-	2,880,319	5,832,359
2045	2,943,974	-	-	-	2,872,449	5,816,423
2046	2,943,974	-	-	-	2,872,449	5,816,423
2047	2,943,974	-	-	-	2,872,449	5,816,423
2048	2,952,040	-	-	-	2,880,319	5,832,359
2049	2,943,974	-	-	-	2,872,449	5,816,423
2050	2,943,974	-	-	-	2,872,449	5,816,423
2051	2,943,974	-	-	-	2,872,449	5,816,423
2052	2,952,040	-	-	-	2,880,319	5,832,359
2053	2,943,974	-	-	-	2,872,449	5,816,423
2054	2,943,974	-	-	-	2,872,449	5,816,423
2055	2,943,976	2,850,500	-	-	13,877,807	19,672,283
2056	368,081	735,981	1,258,364	530,510	1,003,466	3,896,401
2057	-	-	-	-	-	-
2058	-	-	-	-	-	-
2059	-	-	-	-	-	-
2060	-	-	-	-	-	-
<b>Total</b>	<b>343,949,035</b>	<b>182,231,232</b>	<b>272,419,422</b>	<b>128,231,890</b>	<b>256,828,568</b>	<b>1,183,660,146</b>

Pacific Gas and Electric Company  
 2012 NDCTP DCP Unit 2  
 Escalation Rates from Base Year, 2011

Line No.	Year	PG&E		Contract	Burial	Other
		Labor	Materials	Labor	Costs	
1	2011	1.0000	1.0000	1.0000	1.0000	1.0000
2	2012	1.0279	1.0171	1.0201	1.0733	1.0178
3	2013	1.0566	1.0330	1.0411	1.1520	1.0358
4	2014	1.0861	1.0473	1.0665	1.2364	1.0518
5	2015	1.1164	1.0630	1.0945	1.3270	1.0687
6	2016	1.1475	1.0787	1.1242	1.4243	1.0864
7	2017	1.1795	1.0941	1.1566	1.5287	1.1038
8	2018	1.2124	1.1103	1.1907	1.6408	1.1224
9	2019	1.2463	1.1263	1.2248	1.7610	1.1407
10	2020	1.2810	1.1429	1.2607	1.8901	1.1597
11	2021	1.3168	1.1602	1.2966	2.0287	1.1796
12	2022	1.3535	1.1782	1.3342	2.1774	1.2001
13	2023	1.3913	1.1964	1.3718	2.3370	1.2210
14	2024	1.4301	1.2145	1.4112	2.5083	1.2419
15	2025	1.4700	1.2329	1.4523	2.6921	1.2631
16	2026	1.5110	1.2518	1.4943	2.8895	1.2849
17	2027	1.5532	1.2710	1.5381	3.1013	1.3072
18	2028	1.5965	1.2907	1.5827	3.3286	1.3300
19	2029	1.6410	1.3113	1.6299	3.5726	1.3538
20	2030	1.6868	1.3323	1.6780	3.8344	1.3782
21	2031	1.7339	1.3544	1.7279	4.1155	1.4037
22	2032	1.7822	1.3763	1.7787	4.4172	1.4292
23	2033	1.8320	1.3985	1.8303	4.7409	1.4551
24	2034	1.8831	1.4213	1.8845	5.0885	1.4818
25	2035	1.9356	1.4443	1.9396	5.4614	1.5088
26	2036	1.9896	1.4676	1.9965	5.8618	1.5363
27	2037	2.0451	1.4917	2.0551	6.2914	1.5646
28	2038	2.1022	1.5163	2.1146	6.7526	1.5937
29	2039	2.1608	1.5413	2.1759	7.2476	1.6233
30	2040	2.2211	1.5666	2.2380	7.7788	1.6532
31	2041	2.2831	1.5924	2.3027	8.3490	1.6839
32	2042	2.3468	1.6186	2.3683	8.9610	1.7151
33	2043	2.4123	1.6450	2.4371	9.6178	1.7467
34	2044	2.4796	1.6719	2.5079	10.3228	1.7788
35	2045	2.5488	1.6993	2.5808	11.0795	1.8115
36	2046	2.6199	1.7270	2.6557	11.8916	1.8449
37	2047	2.6930	1.7553	2.7329	12.7632	1.8788
38	2048	2.7681	1.7839	2.8122	13.6988	1.9134
39	2049	2.8453	1.8131	2.8939	14.7029	1.9486
40	2050	2.9247	1.8427	2.9780	15.7806	1.9845
41	2051	3.0063	1.8729	3.0645	16.9373	2.0210
42	2052	3.0902	1.9035	3.1535	18.1788	2.0582
43	2053	3.1764	1.9346	3.2451	19.5114	2.0960
44	2054	3.2650	1.9662	3.3394	20.9415	2.1346
45	2055	3.3561	1.9983	3.4364	22.4766	2.1739
46	2056	3.4498	2.0310	3.5362	24.1241	2.2139
Average		2.79%	1.59%	2.85%	7.33%	1.78%

Line No.	Year	PG&E		Contract Labor	Burial Costs	Other
		Labor	Materials			
1	2011					
2	2012	0.0279	0.0171	0.0201	0.0733	0.0178
3	2013	0.0279	0.0157	0.0206	0.0733	0.0178
4	2014	0.0279	0.0138	0.0244	0.0733	0.0154
5	2015	0.0279	0.0150	0.0263	0.0733	0.0161
6	2016	0.0279	0.0148	0.0272	0.0733	0.0165
7	2017	0.0279	0.0142	0.0288	0.0733	0.0160
8	2018	0.0279	0.0149	0.0295	0.0733	0.0168
9	2019	0.0279	0.0144	0.0287	0.0733	0.0163
10	2020	0.0279	0.0147	0.0293	0.0733	0.0167
11	2021	0.0279	0.0152	0.0285	0.0733	0.0171
12	2022	0.0279	0.0155	0.0290	0.0733	0.0174
13	2023	0.0279	0.0154	0.0282	0.0733	0.0174
14	2024	0.0279	0.0152	0.0287	0.0733	0.0171
15	2025	0.0279	0.0152	0.0291	0.0733	0.0171
16	2026	0.0279	0.0153	0.0289	0.0733	0.0172
17	2027	0.0279	0.0154	0.0293	0.0733	0.0173
18	2028	0.0279	0.0155	0.0290	0.0733	0.0174
19	2029	0.0279	0.0160	0.0299	0.0733	0.0179
20	2030	0.0279	0.0160	0.0295	0.0733	0.0181
21	2031	0.0279	0.0165	0.0297	0.0733	0.0185
22	2032	0.0279	0.0162	0.0294	0.0733	0.0182
23	2033	0.0279	0.0161	0.0290	0.0733	0.0181
24	2034	0.0279	0.0163	0.0296	0.0733	0.0183
25	2035	0.0279	0.0161	0.0292	0.0733	0.0182
26	2036	0.0279	0.0162	0.0293	0.0733	0.0183
27	2037	0.0279	0.0164	0.0294	0.0733	0.0184
28	2038	0.0279	0.0165	0.0289	0.0733	0.0186
29	2039	0.0279	0.0165	0.0290	0.0733	0.0186
30	2040	0.0279	0.0164	0.0285	0.0733	0.0184
31	2041	0.0279	0.0164	0.0289	0.0733	0.0185
32	2042	0.0279	0.0164	0.0285	0.0733	0.0185
33	2043	0.0279	0.0163	0.0290	0.0733	0.0184
34	2044	0.0279	0.0163	0.0290	0.0733	0.0184
35	2045	0.0279	0.0163	0.0290	0.0733	0.0184
36	2046	0.0279	0.0163	0.0290	0.0733	0.0184
37	2047	0.0279	0.0163	0.0290	0.0733	0.0184
38	2048	0.0279	0.0163	0.0290	0.0733	0.0184
39	2049	0.0279	0.0163	0.0290	0.0733	0.0184
40	2050	0.0279	0.0163	0.0290	0.0733	0.0184
41	2051	0.0279	0.0163	0.0290	0.0733	0.0184
42	2052	0.0279	0.0163	0.0290	0.0733	0.0184
43	2053	0.0279	0.0163	0.0290	0.0733	0.0184
44	2054	0.0279	0.0163	0.0290	0.0733	0.0184
45	2055	0.0279	0.0163	0.0290	0.0733	0.0184
46	2056	0.0279	0.0163	0.0290	0.0733	0.0184

Pacific Gas and Electric Company  
 2012 NDCTP DCP Unit 2  
 Escalation Rates from Base Year, 2011

Line No.	Year	PG&E		Contract	Burial	Other
		Labor	Materials	Labor	Costs	
1	2011	1.0000	1.0000	1.0000	1.0000	1.0000
2	2012	1.0279	1.0171	1.0201	1.0733	1.0178
3	2013	1.0566	1.0330	1.0411	1.1520	1.0358
4	2014	1.0861	1.0473	1.0665	1.2364	1.0518
5	2015	1.1164	1.0630	1.0945	1.3270	1.0687
6	2016	1.1475	1.0787	1.1242	1.4243	1.0864
7	2017	1.1795	1.0941	1.1566	1.5287	1.1038
8	2018	1.2124	1.1103	1.1907	1.6408	1.1224
9	2019	1.2463	1.1263	1.2248	1.7610	1.1407
10	2020	1.2810	1.1429	1.2607	1.8901	1.1597
11	2021	1.3168	1.1602	1.2966	2.0287	1.1796
12	2022	1.3535	1.1782	1.3342	2.1774	1.2001
13	2023	1.3913	1.1964	1.3718	2.3370	1.2210
14	2024	1.4301	1.2145	1.4112	2.5083	1.2419
15	2025	1.4700	1.2329	1.4523	2.6921	1.2631
16	2026	1.5110	1.2518	1.4943	2.8895	1.2849
17	2027	1.5532	1.2710	1.5381	3.1013	1.3072
18	2028	1.5965	1.2907	1.5827	3.3286	1.3300
19	2029	1.6410	1.3113	1.6299	3.5726	1.3538
20	2030	1.6868	1.3323	1.6780	3.8344	1.3782
21	2031	1.7339	1.3544	1.7279	4.1155	1.4037
22	2032	1.7822	1.3763	1.7787	4.4172	1.4292
23	2033	1.8320	1.3985	1.8303	4.7409	1.4551
24	2034	1.8831	1.4213	1.8845	5.0885	1.4818
25	2035	1.9356	1.4443	1.9396	5.4614	1.5088
26	2036	1.9896	1.4676	1.9965	5.8618	1.5363
27	2037	2.0451	1.4917	2.0551	6.2914	1.5646
28	2038	2.1022	1.5163	2.1146	6.7526	1.5937
29	2039	2.1608	1.5413	2.1759	7.2476	1.6233
30	2040	2.2211	1.5666	2.2380	7.7788	1.6532
31	2041	2.2831	1.5924	2.3027	8.3490	1.6839
32	2042	2.3468	1.6186	2.3683	8.9610	1.7151
33	2043	2.4123	1.6450	2.4371	9.6178	1.7467
34	2044	2.4796	1.6719	2.5079	10.3228	1.7788
35	2045	2.5488	1.6993	2.5808	11.0795	1.8115
36	2046	2.6199	1.7270	2.6557	11.8916	1.8449
37	2047	2.6930	1.7553	2.7329	12.7632	1.8788
38	2048	2.7681	1.7839	2.8122	13.6988	1.9134
39	2049	2.8453	1.8131	2.8939	14.7029	1.9486
40	2050	2.9247	1.8427	2.9780	15.7806	1.9845
41	2051	3.0063	1.8729	3.0645	16.9373	2.0210
42	2052	3.0902	1.9035	3.1535	18.1788	2.0582
43	2053	3.1764	1.9346	3.2451	19.5114	2.0960
44	2054	3.2650	1.9662	3.3394	20.9415	2.1346
45	2055	3.3561	1.9983	3.4364	22.4766	2.1739
46	2056	3.4498	2.0310	3.5362	24.1241	2.2139
Average		2.79%	1.62%	2.91%	7.33%	1.82%

Line No.	Year	PG&E		Contract	Burial	Other
		Labor	Materials	Labor	Costs	
2011						
2012	0.0279	0.0171	0.0201	0.0733	0.0178	
2013	0.0279	0.0157	0.0206	0.0733	0.0178	
2014	0.0279	0.0138	0.0244	0.0733	0.0154	
2015	0.0279	0.0150	0.0263	0.0733	0.0161	
2016	0.0279	0.0148	0.0272	0.0733	0.0165	
2017	0.0279	0.0142	0.0288	0.0733	0.0160	
2018	0.0279	0.0149	0.0295	0.0733	0.0168	
2019	0.0279	0.0144	0.0287	0.0733	0.0163	
2020	0.0279	0.0147	0.0293	0.0733	0.0167	
2021	0.0279	0.0152	0.0285	0.0733	0.0171	
2022	0.0279	0.0155	0.0290	0.0733	0.0174	
2023	0.0279	0.0154	0.0282	0.0733	0.0174	
2024	0.0279	0.0152	0.0287	0.0733	0.0171	
2025	0.0279	0.0152	0.0291	0.0733	0.0171	
2026	0.0279	0.0153	0.0289	0.0733	0.0172	
2027	0.0279	0.0154	0.0293	0.0733	0.0173	
2028	0.0279	0.0155	0.0290	0.0733	0.0174	
2029	0.0279	0.0160	0.0299	0.0733	0.0179	
2030	0.0279	0.0160	0.0295	0.0733	0.0181	
2031	0.0279	0.0165	0.0297	0.0733	0.0185	
2032	0.0279	0.0162	0.0294	0.0733	0.0182	
2033	0.0279	0.0161	0.0290	0.0733	0.0181	
2034	0.0279	0.0163	0.0296	0.0733	0.0183	
2035	0.0279	0.0161	0.0292	0.0733	0.0182	
2036	0.0279	0.0162	0.0293	0.0733	0.0183	
2037	0.0279	0.0164	0.0294	0.0733	0.0184	
2038	0.0279	0.0165	0.0289	0.0733	0.0186	
2039	0.0279	0.0165	0.0290	0.0733	0.0186	
2040	0.0279	0.0164	0.0285	0.0733	0.0184	
2041	0.0279	0.0164	0.0289	0.0733	0.0185	
2042	0.0279	0.0164	0.0285	0.0733	0.0185	
2043	0.0279	0.0163	0.0290	0.0733	0.0184	
2044	0.0279	0.0163	0.0290	0.0733	0.0184	
2045	0.0279	0.0163	0.0290	0.0733	0.0184	
2046	0.0279	0.0163	0.0290	0.0733	0.0184	
2047	0.0279	0.0163	0.0290	0.0733	0.0184	
2048	0.0279	0.0163	0.0290	0.0733	0.0184	
2049	0.0279	0.0163	0.0290	0.0733	0.0184	
2050	0.0279	0.0163	0.0290	0.0733	0.0184	
2051	0.0279	0.0163	0.0290	0.0733	0.0184	
2052	0.0279	0.0163	0.0290	0.0733	0.0184	
2053	0.0279	0.0163	0.0290	0.0733	0.0184	
2054	0.0279	0.0163	0.0290	0.0733	0.0184	
2055	0.0279	0.0163	0.0290	0.0733	0.0184	
2056	0.0279	0.0163	0.0290	0.0733	0.0184	

Pacific Gas and Electric Company  
2012 NDCTP DCPD #2  
Nuclear Decommissioning Cost Study Nominal \$

Year	PG&E Labor	Equipment & Materials	Contractor Labor	Burial	Other	Yearly Total
2023						
2024	13,639,240	1,620,803	8,505,243	1,784,122	11,903,642	37,453,050
2025	85,343,444	12,658,537	54,483,781	17,382,319	69,877,463	239,745,544
2026	55,690,282	37,106,800	55,086,986	106,318,842	40,913,342	295,116,252
2027	50,066,222	27,561,410	49,752,510	81,817,297	27,864,571	237,062,009
2028	39,569,088	14,246,066	32,519,980	67,272,820	21,083,348	174,691,302
2029	40,503,620	14,433,280	33,373,838	71,942,671	21,395,892	181,649,301
2030	21,162,957	6,310,400	15,170,909	34,592,238	14,905,166	92,141,670
2031	11,058,580	1,969,605	573,606	167,583	10,419,812	24,189,186
2032	11,461,767	2,007,060	592,069	180,360	10,638,570	24,879,826
2033	11,684,257	2,033,766	607,587	193,051	10,801,879	25,320,540
2034	12,010,248	2,066,981	625,594	207,202	10,999,756	25,909,781
2035	12,345,334	2,100,352	643,891	222,390	11,199,989	26,511,956
2036	12,795,435	2,140,199	664,585	239,345	11,435,659	27,275,222
2037	36,201,865	6,368,652	18,276,568	56,258,482	24,463,721	141,569,288
2038	22,633,342	4,900,869	52,858,089	19,061,181	10,773,727	110,227,207
2039	13,677,538	12,244,574	26,730,588	-	4,888,414	57,541,114
2040	14,097,659	12,480,040	27,569,030	-	4,992,236	59,138,966
2041	9,335,693	4,263,091	9,533,028	-	4,921,796	28,053,608
2042	6,923,488	-	-	-	4,935,885	11,859,373
2043	7,116,653	-	-	-	5,026,712	12,143,366
2044	7,335,250	-	-	-	5,133,236	12,468,486
2045	7,519,302	-	-	-	5,213,412	12,732,714
2046	7,729,091	-	-	-	5,309,347	13,038,437
2047	7,944,732	-	-	-	5,407,047	13,351,779
2048	8,188,764	-	-	-	5,521,631	13,710,395
2049	8,394,233	-	-	-	5,607,873	14,002,105
2050	8,628,432	-	-	-	5,711,066	14,339,497
2051	8,869,165	-	-	-	5,816,158	14,685,323
2052	9,141,592	-	-	-	5,939,412	15,081,003
2053	9,370,968	-	-	-	6,032,179	15,403,147
2054	9,632,418	-	-	-	6,143,180	15,775,598
2055	9,901,177	5,704,768	(15)	-	30,231,154	45,837,084
2056	1,272,417	1,497,955	4,459,358	12,838,347	2,225,977	22,294,055
2057	-	-	-	-	-	-
<b>Total</b>	<b>591,244,254</b>	<b>173,715,208</b>	<b>392,027,225</b>	<b>470,478,249</b>	<b>427,733,249</b>	<b>2,055,198,185</b>

Pacific Gas and Electric Company  
2012 NDCTP DCP#2  
Nuclear Decommissioning Cost Study Nominal \$

Year	PG&E Labor	Equipment & Materials	Contractor Labor	Burial	Other	Yearly Total
2024						
2025	25,676,284	2,620,852	11,756,139	4,067,733	26,358,549	70,479,556
2026	75,260,289	11,315,310	35,043,061	25,533,902	59,224,981	206,377,544
2027	47,894,458	36,034,170	50,835,857	129,834,345	18,150,087	282,748,917
2028	48,162,409	20,043,549	47,517,969	74,359,032	10,584,355	200,667,315
2029	47,852,366	16,070,730	43,185,596	68,705,858	21,095,024	196,909,574
2030	49,187,447	16,328,182	44,460,533	73,741,998	21,476,031	205,194,191
2031	22,259,461	4,319,430	9,102,108	16,146,844	13,091,588	64,919,431
2032	17,845,739	2,135,784	628,104	198,322	11,347,922	32,155,870
2033	18,213,761	2,164,202	644,566	212,277	11,522,120	32,756,926
2034	18,721,924	2,199,548	663,669	227,837	11,733,190	33,546,169
2035	19,244,266	2,235,059	683,080	244,537	11,946,775	34,353,718
2036	19,922,233	2,277,462	705,033	263,181	12,198,158	35,366,067
2037	50,519,014	6,668,669	20,627,746	50,383,586	29,480,695	157,679,710
2038	24,422,732	12,865,805	75,660,831	17,084,371	11,963,001	141,996,740
2039	13,648,782	46,432,018	63,813,211	-	5,133,881	129,027,893
2040	14,068,021	47,384,460	65,852,369	-	5,242,918	132,547,767
2041	9,316,065	23,610,231	27,512,494	-	5,001,533	65,440,323
2042	6,908,930	-	-	-	4,926,559	11,835,489
2043	7,101,689	-	-	-	5,017,215	12,118,904
2044	7,319,826	-	-	-	5,123,538	12,443,364
2045	7,503,492	-	-	-	5,203,562	12,707,054
2046	7,712,839	-	-	-	5,299,315	13,012,154
2047	7,928,027	-	-	-	5,396,831	13,324,858
2048	8,171,546	-	-	-	5,511,198	13,682,744
2049	8,376,582	-	-	-	5,597,277	13,973,860
2050	8,610,289	-	-	-	5,700,275	14,310,564
2051	8,850,516	-	-	-	5,805,169	14,655,685
2052	9,122,370	-	-	-	5,928,190	15,050,560
2053	9,351,264	-	-	-	6,020,782	15,372,046
2054	9,612,165	-	-	-	6,131,573	15,743,738
2055	9,880,350	5,696,275	-	-	30,168,893	45,745,518
2056	1,269,790	1,494,781	4,449,789	12,798,072	2,221,571	22,234,003
2057						-
2058						-
2059						-
2060						-
2061						-
2062						-
<b>Total</b>	<b>639,934,925</b>	<b>261,896,516</b>	<b>503,142,156</b>	<b>473,801,896</b>	<b>389,602,759</b>	<b>2,268,378,252</b>

Attachment 2:  
Nuclear Decommissioning  
Results of Operations Update

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Results of Operations at Proposed Rates**

**YEAR 2014**

**(Thousands of Dollars)**

Line No.	Description	Canyon Unit 1 Decommi	Canyon Unit 2 Decommi	Humboldt Decommissioning	Humboldt SAFSTOR	Total
		(A)	(B)	(C)	(D)	(E)
<b>REVENUE:</b>						
1	Revenue at Effective Rates	0	0	97,654	10,301	107,955
2	Less Non-General Revenue	0	0	0	0	0
<b>3</b>	<b>NDCTP Revenue</b>	<b>0</b>	<b>0</b>	<b>97,654</b>	<b>10,301</b>	<b>107,955</b>
<b>OPERATING EXPENSES:</b>						
4	Energy Costs	0	0	0	0	0
5	Other Production	0	0	0	5,168	5,168
6	Storage	0	0	0	0	0
7	Transmission	0	0	0	0	0
8	Distribution	0	0	0	0	0
9	Customer Accounts	0	0	0	0	0
10	Uncollectibles	0	0	303	32	335
11	Customer Services	0	0	0	0	0
12	Administrative and General	0	0	0	4,477	4,477
13	Franchise Requirements	0	0	739	78	817
14	Project Amortization	0	0	0	0	0
15	Wage Change Impacts	0	0	0	0	0
16	Other Price Change Impacts	0	0	0	0	0
17	Other Adjustments	0	0	0	0	0
18	Subtotal Expenses:	0	0	1,042	9,754	10,797
<b>TAXES:</b>						
19	Superfund	0	0	0	0	0
20	Property	0	0	0	44	44
21	Payroll	0	0	0	130	130
22	Business	0	0	0	18	18
23	Other	0	0	0	0	0
24	State Corporation Franchise	0	0	20	(37)	(17)
25	Federal Income	0	0	73	(399)	(325)
26	Total Taxes	0	0	94	(244)	(151)
27	Depreciation	0	0	0	825	825
28	Fossil Decommissioning	0	0	0	0	0
29	Nuclear Decommissioning	0	0	96,319	0	96,319
30	Total Operating Expenses	0	0	97,455	10,335	107,790
31	Net for Return	0	0	199	(34)	165
32	Rate Base	0	0	2,264	(385)	1,879
<b>RATE OF RETURN:</b>						
33	On Rate Base			8.79%	8.79%	8.79%
34	On Equity			11.35%	11.35%	11.35%

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Income Tax at Proposed Rates**  
**YEAR 2014**  
**(Thousands of Dollars)**

Line No.	Description	Canyon Unit 1 Decommi	Canyon Unit 2 Decommi	Humboldt Decommissioning	Humboldt SAFSTOR	Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	0	0	97,654	10,301	107,955
2	O&M Expenses	0	0	1,042	9,754	10,797
3	Nuclear Decommissioning Expense	0	0	96,319	0	96,319
4	Superfund Tax	0	0	0	0	0
5	Taxes Other Than Income	0	0	0	191	191
6	Subtotal	0	0	293	355	647
<b>DEDUCTIONS FROM TAXABLE INCOME:</b>						
7	Interest Charges	0	0	63	(11)	52
8	Fiscal/Calendar Adjustment	0	0	0	2	2
9	Operating Expense Adjustments	0	0	0	(233)	(233)
10	Capitalized Interest Adjustment	0	0	0	0	0
11	Capitalized Inventory Adjustment	0	0	0	0	0
12	Vacation Accrual Reduction	0	0	0	(1)	(1)
13	Capitalized Other	0	0	0	28	28
14	Subtotal Deductions	0	0	63	(215)	(152)
<b>CCFT TAXES:</b>						
15	State Operating Expense Adjustment	0	0	0	(6)	(6)
16	State Tax Depreciation - Declining Balance	0	0	0	0	0
17	State Tax Depreciation - Fixed Assets	0	0	0	781	781
18	State Tax Depreciation - Other	0	0	0	0	0
19	Removal Costs	0	0	0	8	8
20	Repair Allowance	0	0	0	0	0
21	Subtotal Deductions	0	0	63	568	631
22	Taxable Income for CCFT	0	0	230	(213)	16
23	CCFT	0	0	20	(19)	1
24	State Tax Adjustment	0	0	0	0	0
25	Current CCFT	0	0	20	(19)	1
26	Deferred Taxes - Reg Asset	0	0	0	0	0
27	Deferred Taxes - Interest	0	0	0	(1)	(1)
28	Deferred Taxes - Vacation	0	0	0	(0)	(0)
29	Deferred Taxes - Other	0	0	0	0	0
30	Deferred Taxes - Fixed Assets	0	0	0	(18)	(18)
31	Total CCFT	0	0	20	(37)	(17)
<b>FEDERAL TAXES:</b>						
32	CCFT - Prior Year	0	0	20	691	711
33	Federal Operating Expense Adjustment	0	0	0	(12)	(12)
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0	0
35	Federal Tax Depreciation - SLRL	0	0	0	0	0
36	Federal Tax Depreciation - Fixed Assets	0	0	0	733	733
37	Federal Tax Depreciation - Other	0	0	0	0	0
38	Removal Costs	0	0	0	8	8
39	Repair Allowance	0	0	0	0	0
40	Preferred Dividend Credit	0	0	0	0	0
41	Subtotal Deductions	0	0	83	1,205	1,288
42	Taxable Income for FIT	0	0	209	(850)	(641)
43	Federal Income Tax	0	0	73	(298)	(224)
44	Deferred Taxes - Reg Asset	0	0	0	0	0
45	Tax Deduction for Mfg Activities	0	0	0	0	0
46	Deferred Taxes - Interest	0	0	0	(2)	(2)
47	Deferred Taxes - Vacation	0	0	0	(0)	(0)
48	Deferred Taxes - Other	0	0	0	0	0
49	Deferred Taxes - Fixed Assets	0	0	0	(99)	(99)
50	Total Federal Income Tax	0	0	73	(399)	(325)

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
Workpapers Supporting Advice Letter 4557-E - Proprietary Model  
Results of Operations at Present Rates  
YEAR 2014  
(Thousands of Dollars)

Line No.	Description	Diablo Canyon Unit 1 Decommissioning	Diablo Canyon Unit 2 Decommissioning	Humboldt Decommissioning	Humboldt SAFSTOR
		(A)	(B)	(C)	(D)
REVENUE:					
1	Revenue at Effective Rates	4,722	4,410	23,096	12,044
2	Less Non-General Revenue	0	0	0	0
3	Adopted Revenue	4,722	4,410	23,096	12,044
OPERATING EXPENSES:					
4	Energy Costs	0	0	0	0
5	Other Production	0	0	0	5,168
6	Storage	0	0	0	0
7	Transmission	0	0	0	0
8	Distribution	0	0	0	0
9	Customer Accounts	0	0	0	0
10	Uncollectibles	15	14	72	37
11	Customer Services	0	0	0	0
12	Administrative and General	0	0	0	4,477
13	Franchise Requirements	36	33	175	91
14	Project Amortization	0	0	0	0
15	Wage Change Impacts	0	0	0	0
16	Other Price Change Impacts	0	0	0	0
17	Other Adjustments	0	0	0	0
18	Subtotal Expenses:	50	47	247	9,773
TAXES:					
19	Superfund	0	0	0	0
20	Property	0	0	0	44
21	Payroll	0	0	0	130
22	Business	0	0	0	18
23	Other	0	0	0	0
24	State Corporation Franchise	413	386	(6,500)	115
25	Federal Income	1,491	1,392	(23,461)	205
26	Total Taxes	1,904	1,778	(29,962)	512
27	Depreciation	0	0	0	825
28	Fossil Decommissioning	0	0	0	0
29	Nuclear Decommissioning	0	0	96,319	0
30	Total Operating Expenses	1,954	1,825	66,604	11,109
31	Net for Return	2,768	2,585	(43,508)	935
32	Rate Base	0	0	2,264	(385)

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
Workpapers Supporting Advice Letter 4557-E - Proprietary Model  
Income Tax at Present Rates  
YEAR 2014  
(Thousands of Dollars)

Line No.	Description	Diablo Canyon Unit 1 Decommissioning	Diablo Canyon Unit 2 Decommissioning	Humboldt Nuclear Decommissioning	Humboldt Nuclear SAFSTOR
		(A)	(B)	(C)	(D)
1	Revenues	4,722	4,410	23,096	12,044
2	O&M Expenses	50	47	247	9,773
3	Nuclear Decommissioning Expense	0	0	96,319	0
4	Superfund Tax	0	0	0	0
5	Taxes Other Than Income	0	0	0	191
6	Subtotal	4,672	4,363	(73,470)	2,079
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charges	0	0	63	(11)
8	Fiscal/Calendar Adjustment	0	0	0	2
9	Operating Expense Adjustments	0	0	0	(233)
10	Capitalized Interest Adjustment	0	0	0	0
11	Capitalized Inventory Adjustment	0	0	0	0
12	Vacation Accrual Reduction	0	0	0	(1)
13	Capitalized Other	0	0	0	28
14	Subtotal Deductions	0	0	63	(215)
CCFT TAXES:					
15	State Operating Expense Adjustment	0	0	0	(6)
16	State Tax Depreciation - Declining Balance	0	0	0	0
17	State Tax Depreciation - Fixed Assets	0	0	0	781
18	State Tax Depreciation - Other	0	0	0	0
19	Removal Costs	0	0	0	8
20	Repair Allowance	0	0	0	0
21	Subtotal Deductions	0	0	63	568
22	Taxable Income for CCFT	4,672	4,363	(73,533)	1,511
23	CCFT	413	386	(6,500)	134
24	State Tax Adjustment	0	0	0	0
25	Current CCFT	413	386	(6,500)	134
26	Deferred Taxes - Reg Asset	0	0	0	0
27	Deferred Taxes - Interest	0	0	0	(1)
28	Deferred Taxes - Vacation	0	0	0	(0)
29	Deferred Taxes - Other	0	0	0	0
30	Deferred Taxes - Fixed Assets	0	0	0	(18)
31	Total CCFT	413	386	(6,500)	115
FEDERAL TAXES:					
32	CCFT - Prior Year	413	386	(6,500)	691
33	Federal Operating Expense Adjustment	0	0	0	(12)
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0
35	Federal Tax Depreciation - SLRL	0	0	0	0
36	Federal Tax Depreciation - Fixed Assets	0	0	0	733
37	Federal Tax Depreciation - Other	0	0	0	0
38	Removal Costs	0	0	0	8
39	Repair Allowance	0	0	0	0
40	Preferred Dividend Credit	0	0	0	0
41	Subtotal Deductions	413	386	(6,437)	1,205
42	Taxable Income for FIT	4,259	3,977	(67,032)	875
43	Federal Income Tax	1,491	1,392	(23,461)	306
44	Deferred Taxes - Reg Asset	0	0	0	0
45	Flowback of Excess Deferred Taxes	0	0	0	0
46	Deferred Taxes - Interest	0	0	0	(2)
47	Deferred Taxes - Vacation	0	0	0	(0)
48	Deferred Taxes - Other	0	0	0	0
49	Deferred Taxes - Fixed Assets	0	0	0	(99)
50	Total Federal Income Tax	1,491	1,392	(23,461)	205

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
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Rate Base  
YEAR 2014  
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Line No.	Description	Diablo Canyon Unit 1 Decommissioning	Diablo Canyon Unit 2 Decommissioning	Humboldt Decommissioning	Humboldt SAFSTOR
		(A)	(B)	(C)	(D)
WEIGHTED AVERAGE PLANT:					
1	Plant	0	0	0	0
2	Plant Held for Future Use	0	0	0	0
3	Common Plant - Allocation	0	0	0	9,014
4	Common Plant Held for Future Use	0	0	0	0
5	Total Weighted Average Plant	0	0	0	9,014
WORKING CAPITAL:					
6	Material and Supplies - Fuel	0	0	0	0
7	Material and Supplies - Other	0	0	0	0
8	Working Cash	0	0	2,264	-4,905
9	Total Working Capital	0	0	2,264	-4,905
ADJUSTMENTS FOR TAX REFORM ACT:					
10	Deferred Capitalized Interest	0	0	0	-5
11	Deferred Vacation	0	0	0	10
12	Deferred CIAC Tax Effects	0	0	0	0
13	Total Adjustments	0	0	0	5
LESS DEDUCTIONS:					
14	Customer Advances	0	0	0	0
15	Accumulated Deferred Taxes - Reg Asset	0	0	0	-
16	Accumulated Deferred Taxes - ACRS	0	0	0	571
17	Accumulated Deferred Taxes - Other	0	0	0	-
18	Deferred ITC	0	0	0	36
19	Deferred Tax - Other	0	0	0	-
20	Total Deductions	0	0	0	607
21	DEPRECIATION RESERVE	0	0	0	3,892
22	TOTAL RATE BASE	0	0	2,264	-385
23	CPUC Jurisdictional	0	0	2,264	-385

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Results of Operations at Proposed Rates**

YEAR 2015

(Thousands of Dollars)

Line No.	Description	Canyon Unit 1 Decommis	Canyon Unit 2 Decommi	Humboldt Decommissioning	Humboldt SAFSTOR	Total
		(A)	(B)	(C)	(D)	(E)
<b>REVENUE:</b>						
1	Revenue at Effective Rates	0	0	97,654	10,180	107,834
2	Less Non-General Revenue	0	0	0	0	0
3	<b>NDCTP Revenue</b>	<b>0</b>	<b>0</b>	<b>97,654</b>	<b>10,180</b>	<b>107,834</b>
<b>OPERATING EXPENSES:</b>						
4	Energy Costs	0	0	0	0	0
5	Other Production	0	0	0	4,857	4,857
6	Storage	0	0	0	0	0
7	Transmission	0	0	0	0	0
8	Distribution	0	0	0	0	0
9	Customer Accounts	0	0	0	0	0
10	Uncollectibles	0	0	303	32	335
11	Customer Services	0	0	0	0	0
12	Administrative and General	0	0	0	4,668	4,668
13	Franchise Requirements	0	0	739	77	816
14	Project Amortization	0	0	0	0	0
15	Wage Change Impacts	0	0	0	0	0
16	Other Price Change Impacts	0	0	0	0	0
17	Other Adjustments	0	0	0	0	0
18	Subtotal Expenses:	0	0	1,042	9,633	10,676
<b>TAXES:</b>						
19	Superfund	0	0	0	0	0
20	Property	0	0	0	44	44
21	Payroll	0	0	0	130	130
22	Business	0	0	0	18	18
23	Other	0	0	0	0	0
24	State Corporation Franchise	0	0	20	(37)	(17)
25	Federal Income	0	0	73	(399)	(325)
26	Total Taxes	0	0	94	(244)	(151)
27	Depreciation	0	0	0	825	825
28	Fossil Decommissioning	0	0	0	0	0
29	Nuclear Decommissioning	0	0	96,319	0	96,319
30	Total Operating Expenses	0	0	97,455	10,213	107,669
31	Net for Return	0	0	199	(34)	165
32	Rate Base	0	0	2,264	(385)	1,879
<b>RATE OF RETURN:</b>						
33	On Rate Base			8.79%	8.79%	8.79%
34	On Equity			11.35%	11.35%	11.35%

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
Workpapers Supporting Advice Letter 4557-E - Proprietary Model  
Income Tax at Proposed Rates  
YEAR 2015  
(Thousands of Dollars)

Line No.	Description	Canyon	Canyon	Humboldt	Humboldt	Total
		Unit 1	Unit 2			
		(A)	(B)	(C)	(D)	(E)
1	Revenues	0	0	97,654	10,180	107,834
2	O&M Expenses	0	0	1,042	9,633	10,676
3	Nuclear Decommissioning Expense	0	0	96,319	0	96,319
4	Superfund Tax	0	0	0	0	0
5	Taxes Other Than Income	0	0	0	191	191
6	Subtotal	0	0	293	355	647
DEDUCTIONS FROM TAXABLE INCOME:						
7	Interest Charges	0	0	63	(11)	52
8	Fiscal/Calendar Adjustment	0	0	0	2	2
9	Operating Expense Adjustments	0	0	0	(233)	(233)
10	Capitalized Interest Adjustment	0	0	0	0	0
11	Capitalized Inventory Adjustment	0	0	0	0	0
12	Vacation Accrual Reduction	0	0	0	(1)	(1)
13	Capitalized Other	0	0	0	28	28
14	Subtotal Deductions	0	0	63	(215)	(152)
CCFT TAXES:						
15	State Operating Expense Adjustment	0	0	0	(6)	(6)
16	State Tax Depreciation - Declining Balance	0	0	0	0	0
17	State Tax Depreciation - Fixed Assets	0	0	0	781	781
18	State Tax Depreciation - Other	0	0	0	0	0
19	Removal Costs	0	0	0	8	8
20	Repair Allowance	0	0	0	0	0
21	Subtotal Deductions	0	0	63	568	631
22	Taxable Income for CCFT	0	0	230	(213)	16
23	CCFT	0	0	20	(19)	1
24	State Tax Adjustment	0	0	0	0	0
25	Current CCFT	0	0	20	(19)	1
26	Deferred Taxes -Reg Asset	0	0	0	0	0
27	Deferred Taxes - Interest	0	0	0	(1)	(1)
28	Deferred Taxes - Vacation	0	0	0	(0)	(0)
29	Deferred Taxes - Other	0	0	0	0	0
30	Deferred Taxes - Fixed Assets	0	0	0	(18)	(18)
31	Total CCFT	0	0	20	(37)	(17)
FEDERAL TAXES:						
32	CCFT - Prior Year	0	0	20	691	711
33	Federal Operating Expense Adjustment	0	0	0	(12)	(12)
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0	0
35	Federal Tax Depreciation - SLRL	0	0	0	0	0
36	Federal Tax Depreciation - Fixed Assets	0	0	0	733	733
37	Federal Tax Depreciation - Other	0	0	0	0	0
38	Removal Costs	0	0	0	8	8
39	Repair Allowance	0	0	0	0	0
40	Preferred Dividend Credit	0	0	0	0	0
41	Subtotal Deductions	0	0	83	1,205	1,288
42	Taxable Income for FIT	0	0	209	(850)	(641)
43	Federal Income Tax	0	0	73	(298)	(224)
44	Deferred Taxes - Reg Asset	0	0	0	0	0
45	Tax Deduction for Mfg Activities	0	0	0	0	0
46	Deferred Taxes - Interest	0	0	0	(2)	(2)
47	Deferred Taxes - Vacation	0	0	0	(0)	(0)
48	Deferred Taxes - Other	0	0	0	0	0
49	Deferred Taxes - Fixed Assets	0	0	0	(99)	(99)
50	Total Federal Income Tax	0	0	73	(399)	(325)

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
Workpapers Supporting Advice Letter 4557-E - Proprietary Model  
Results of Operations at Present Rates  
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(Thousands of Dollars)

Line No.	Description	Diablo Canyon Unit 1 Decommissioning (A)	Diablo Canyon Unit 2 Decommissioning (B)	Humboldt Decommissioning (C)	Humboldt SAFSTOR (D)
<b>REVENUE:</b>					
1	Revenue at Effective Rates	4,722	4,410	23,096	12,044
2	Less Non-General Revenue	0	0	0	0
3	Adopted Revenue	4,722	4,410	23,096	12,044
<b>OPERATING EXPENSES:</b>					
4	Energy Costs	0	0	0	0
5	Other Production	0	0	0	4,857
6	Storage	0	0	0	0
7	Transmission	0	0	0	0
8	Distribution	0	0	0	0
9	Customer Accounts	0	0	0	0
10	Uncollectibles	15	14	72	37
11	Customer Services	0	0	0	0
12	Administrative and General	0	0	0	4,668
13	Franchise Requirements	36	33	175	91
14	Project Amortization	0	0	0	0
15	Wage Change Impacts	0	0	0	0
16	Other Price Change Impacts	0	0	0	0
17	Other Adjustments	0	0	0	0
18	Subtotal Expenses:	50	47	247	9,653
<b>TAXES:</b>					
19	Superfund	0	0	0	0
20	Property	0	0	0	44
21	Payroll	0	0	0	130
22	Business	0	0	0	18
23	Other	0	0	0	0
24	State Corporation Franchise	413	386	(6,500)	126
25	Federal Income	1,491	1,392	(23,461)	247
26	Total Taxes	1,904	1,778	(29,962)	564
27	Depreciation	0	0	0	825
28	Fossil Decommissioning	0	0	0	0
29	Nuclear Decommissioning	0	0	96,319	0
30	Total Operating Expenses	1,954	1,825	66,604	11,042
31	Net for Return	2,768	2,585	(43,508)	1,002
32	Rate Base	0	0	2,264	(385)

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Income Tax at Present Rates**  
**YEAR 2015**  
**(Thousands of Dollars)**

Line No.	Description	Diablo Canyon Unit 1 Decommissioning (A)	Diablo Canyon Unit 2 Decommissioning (B)	Humboldt Nuclear Decommissioning (C)	Humboldt Nuclear SAFSTOR (D)
1	Revenues	4,722	4,410	23,096	12,044
2	O&M Expenses	50	47	247	9,653
3	Nuclear Decommissioning Expense	0	0	96,319	0
4	Superfund Tax	0	0	0	0
5	Taxes Other Than Income	0	0	0	191
6	Subtotal	4,672	4,363	(73,470)	2,199
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charges	0	0	63	(11)
8	Fiscal/Calendar Adjustment	0	0	0	2
9	Operating Expense Adjustments	0	0	0	(233)
10	Capitalized Interest Adjustment	0	0	0	0
11	Capitalized Inventory Adjustment	0	0	0	0
12	Vacation Accrual Reduction	0	0	0	(1)
13	Capitalized Other	0	0	0	28
14	Subtotal Deductions	0	0	63	(215)
CCFT TAXES:					
15	State Operating Expense Adjustment	0	0	0	(6)
16	State Tax Depreciation - Declining Balance	0	0	0	0
17	State Tax Depreciation - Fixed Assets	0	0	0	781
18	State Tax Depreciation - Other	0	0	0	0
19	Removal Costs	0	0	0	8
20	Repair Allowance	0	0	0	0
21	Subtotal Deductions	0	0	63	568
22	Taxable Income for CCFT	4,672	4,363	(73,533)	1,631
23	CCFT	413	386	(6,500)	144
24	State Tax Adjustment	0	0	0	0
25	Current CCFT	413	386	(6,500)	144
26	Deferred Taxes - Reg Asset	0	0	0	0
27	Deferred Taxes - Interest	0	0	0	(1)
28	Deferred Taxes - Vacation	0	0	0	(0)
29	Deferred Taxes - Other	0	0	0	0
30	Deferred Taxes - Fixed Assets	0	0	0	(18)
31	Total CCFT	413	386	(6,500)	126
FEDERAL TAXES:					
32	CCFT - Prior Year	413	386	(6,500)	691
33	Federal Operating Expense Adjustment	0	0	0	(12)
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0
35	Federal Tax Depreciation - SLRL	0	0	0	0
36	Federal Tax Depreciation - Fixed Assets	0	0	0	733
37	Federal Tax Depreciation - Other	0	0	0	0
38	Removal Costs	0	0	0	8
39	Repair Allowance	0	0	0	0
40	Preferred Dividend Credit	0	0	0	0
41	Subtotal Deductions	413	386	(6,437)	1,205
42	Taxable Income for FIT	4,259	3,977	(67,032)	994
43	Federal Income Tax	1,491	1,392	(23,461)	348
44	Deferred Taxes - Reg Asset	0	0	0	0
45	Flowback of Excess Deferred Taxes	0	0	0	0
46	Deferred Taxes - Interest	0	0	0	(2)
47	Deferred Taxes - Vacation	0	0	0	(0)
48	Deferred Taxes - Other	0	0	0	0
49	Deferred Taxes - Fixed Assets	0	0	0	(99)
50	Total Federal Income Tax	1,491	1,392	(23,461)	247

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Rate Base**  
**YEAR 2015**  
**(Thousands of Dollars)**

Line No.	Description	Diablo Canyon Unit 1 Decommissioning	Diablo Canyon Unit 2 Decommissioning	Humboldt Decommissioning	Humboldt SAFSTOR
		(A)	(B)	(C)	(D)
<b>WEIGHTED AVERAGE PLANT:</b>					
1	Plant	0	0	0	
2	Plant Held for Future Use	0	0	0	
3	Common Plant - Allocation	0	0	0	9,014
4	Common Plant Held for Future Use	0	0	0	
5	Total Weighted Average Plant	0	0	0	9,014
<b>WORKING CAPITAL:</b>					
6	Material and Supplies - Fuel	0	0	0	0
7	Material and Supplies - Other	0	0	0	0
8	Working Cash	0	0	2,264	-4,905
9	Total Working Capital	0	0	2,264	-4,905
<b>ADJUSTMENTS FOR TAX REFORM ACT:</b>					
10	Deferred Capitalized Interest	0	0	0	-5
11	Deferred Vacation	0	0	0	10
12	Deferred CIAC Tax Effects	0	0	0	0
13	Total Adjustments	0	0	0	5
<b>LESS DEDUCTIONS:</b>					
14	Customer Advances	0	0	0	-
15	Accumulated Deferred Taxes - Reg Asset	0	0	0	-
16	Accumulated Deferred Taxes - ACRS	0	0	0	571
17	Accumulated Deferred Taxes - Other	0	0	0	-
18	Deferred ITC	0	0	0	36
19	Deferred Tax - Other	0	0	0	-
20	Total Deductions	0	0	0	607
21	DEPRECIATION RESERVE	0	0	0	3,892
22	TOTAL RATE BASE	0	0	2,264	-385
23	CPUC Jurisdictional	0	0	2,264	-385

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Results of Operations at Proposed Rates**

YEAR 2016

(Thousands of Dollars)

Line No.	Description	Canyon Unit 1 Decommi	Canyon Unit 2 Decommi	Humboldt Decommissioning	Humboldt SAFSTOR	Total
		(A)	(B)	(C)	(D)	(E)
<b>REVENUE:</b>						
1	Revenue at Effective Rates	0	0	97,654	9,779	107,433
2	Less Non-General Revenue	0	0	0	0	0
3	<b>NDCTP Revenue</b>	<b>0</b>	<b>0</b>	<b>97,654</b>	<b>9,779</b>	<b>107,433</b>
<b>OPERATING EXPENSES:</b>						
4	Energy Costs	0	0	0	0	0
5	Other Production	0	0	0	4,268	4,268
6	Storage	0	0	0	0	0
7	Transmission	0	0	0	0	0
8	Distribution	0	0	0	0	0
9	Customer Accounts	0	0	0	0	0
10	Uncollectibles	0	0	303	30	334
11	Customer Services	0	0	0	0	0
12	Administrative and General	0	0	0	4,860	4,860
13	Franchise Requirements	0	0	739	74	813
14	Project Amortization	0	0	0	0	0
15	Wage Change Impacts	0	0	0	0	0
16	Other Price Change Impacts	0	0	0	0	0
17	Other Adjustments	0	0	0	0	0
18	Subtotal Expenses:	0	0	1,042	9,233	10,275
<b>TAXES:</b>						
19	Superfund	0	0	0	0	0
20	Property	0	0	0	44	44
21	Payroll	0	0	0	130	130
22	Business	0	0	0	18	18
23	Other	0	0	0	0	0
24	State Corporation Franchise	0	0	20	(37)	(17)
25	Federal Income	0	0	73	(399)	(325)
26	Total Taxes	0	0	94	(244)	(151)
27	Depreciation	0	0	0	825	825
28	Fossil Decommissioning	0	0	0	0	0
29	Nuclear Decommissioning	0	0	96,319	0	96,319
30	Total Operating Expenses	0	0	97,455	9,813	107,268
31	Net for Return	0	0	199	(34)	165
32	Rate Base	0	0	2,264	(385)	1,879
<b>RATE OF RETURN:</b>						
33	On Rate Base			8.79%	8.79%	8.79%
34	On Equity			11.35%	11.35%	11.35%

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Income Tax at Proposed Rates**  
**YEAR 2016**  
**(Thousands of Dollars)**

Line No.	Description	Canyon Unit 1 Decommi	Canyon Unit 2 Decommi	Humboldt Decommissioning (C)	Humboldt SAFSTOR (D)	Total (E)
		(A)	(B)	(C)	(D)	(E)
1	Revenues	0	0	97,654	9,779	107,433
2	O&M Expenses	0	0	1,042	9,233	10,275
3	Nuclear Decommissioning Expense	0	0	96,319	0	96,319
4	Superfund Tax	0	0	0	0	0
5	Taxes Other Than Income	0	0	0	191	191
6	Subtotal	0	0	293	355	647
<b>DEDUCTIONS FROM TAXABLE INCOME:</b>						
7	Interest Charges	0	0	63	(11)	52
8	Fiscal/Calendar Adjustment	0	0	0	2	2
9	Operating Expense Adjustments	0	0	0	(233)	(233)
10	Capitalized Interest Adjustment	0	0	0	0	0
11	Capitalized Inventory Adjustment	0	0	0	0	0
12	Vacation Accrual Reduction	0	0	0	(1)	(1)
13	Capitalized Other	0	0	0	28	28
14	Subtotal Deductions	0	0	63	(215)	(152)
<b>CCFT TAXES:</b>						
15	State Operating Expense Adjustment	0	0	0	(6)	(6)
16	State Tax Depreciation - Declining Balance	0	0	0	0	0
17	State Tax Depreciation - Fixed Assets	0	0	0	781	781
18	State Tax Depreciation - Other	0	0	0	0	0
19	Removal Costs	0	0	0	8	8
20	Repair Allowance	0	0	0	0	0
21	Subtotal Deductions	0	0	63	568	631
22	Taxable Income for CCFT	0	0	230	(213)	16
23	CCFT	0	0	20	(19)	1
24	State Tax Adjustment	0	0	0	0	0
25	Current CCFT	0	0	20	(19)	1
26	Deferred Taxes -Reg Asset	0	0	0	0	0
27	Deferred Taxes - Interest	0	0	0	(1)	(1)
28	Deferred Taxes - Vacation	0	0	0	(0)	(0)
29	Deferred Taxes - Other	0	0	0	0	0
30	Deferred Taxes - Fixed Assets	0	0	0	(18)	(18)
31	Total CCFT	0	0	20	(37)	(17)
<b>FEDERAL TAXES:</b>						
32	CCFT - Prior Year	0	0	20	691	711
33	Federal Operating Expense Adjustment	0	0	0	(12)	(12)
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0	0
35	Federal Tax Depreciation - SLRL	0	0	0	0	0
36	Federal Tax Depreciation - Fixed Assets	0	0	0	733	733
37	Federal Tax Depreciation - Other	0	0	0	0	0
38	Removal Costs	0	0	0	8	8
39	Repair Allowance	0	0	0	0	0
40	Preferred Dividend Credit	0	0	0	0	0
41	Subtotal Deductions	0	0	83	1,205	1,288
42	Taxable Income for FIT	0	0	209	(850)	(641)
43	Federal Income Tax	0	0	73	(298)	(224)
44	Deferred Taxes - Reg Asset	0	0	0	0	0
45	Tax Deduction for Mfg Activities	0	0	0	0	0
46	Deferred Taxes - Interest	0	0	0	(2)	(2)
47	Deferred Taxes - Vacation	0	0	0	(0)	(0)
48	Deferred Taxes - Other	0	0	0	0	0
49	Deferred Taxes - Fixed Assets	0	0	0	(99)	(99)
50	Total Federal Income Tax	0	0	73	(399)	(325)

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
Workpapers Supporting Advice Letter 4557-E - Proprietary Model  
Results of Operations at Present Rates  
YEAR 2016  
(Thousands of Dollars)

Line No.	Description	Diablo Canyon Unit 1 Decommissioning (A)	Diablo Canyon Unit 2 Decommissioning (B)	Humboldt Decommissioning (C)	Humboldt SAFSTOR (D)
<b>REVENUE:</b>					
1	Revenue at Effective Rates	4,722	4,410	23,096	12,044
2	Less Non-General Revenue	0	0	0	0
		<hr/>			
3	Adopted Revenue	4,722	4,410	23,096	12,044
<b>OPERATING EXPENSES:</b>					
4	Energy Costs	0	0	0	0
5	Other Production	0	0	0	4,268
6	Storage	0	0	0	0
7	Transmission	0	0	0	0
8	Distribution	0	0	0	0
9	Customer Accounts	0	0	0	0
10	Uncollectibles	15	14	72	37
11	Customer Services	0	0	0	0
12	Administrative and General	0	0	0	4,860
13	Franchise Requirements	36	33	175	91
14	Project Amortization	0	0	0	0
15	Wage Change Impacts	0	0	0	0
16	Other Price Change Impacts	0	0	0	0
17	Other Adjustments	0	0	0	0
		<hr/>			
18	Subtotal Expenses:	50	47	247	9,257
<b>TAXES:</b>					
19	Superfund	0	0	0	0
20	Property	0	0	0	44
21	Payroll	0	0	0	130
22	Business	0	0	0	18
23	Other	0	0	0	0
24	State Corporation Franchise	413	386	(6,500)	161
25	Federal Income	1,635	1,527	(23,461)	386
		<hr/>			
26	Total Taxes	2,048	1,913	(29,962)	738
27	Depreciation	0	0	0	825
28	Fossil Decommissioning	0	0	0	0
29	Nuclear Decommissioning	0	0	96,319	0
		<hr/>			
30	Total Operating Expenses	2,099	1,960	66,604	10,819
31	Net for Return	2,624	2,450	(43,508)	1,225
32	Rate Base	0	0	2,264	(385)

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Income Tax at Present Rates**  
**YEAR 2016**  
**(Thousands of Dollars)**

Line No.	Description	Diablo Canyon Unit 1 Decommissioning (A)	Diablo Canyon Unit 2 Decommissioning (B)	Humboldt Nuclear Decommissioning (C)	Humboldt Nuclear SAFSTOR (D)
1	Revenues	4,722	4,410	23,096	12,044
2	O&M Expenses	50	47	247	9,257
3	Nuclear Decommissioning Expense	0	0	96,319	0
4	Superfund Tax	0	0	0	0
5	Taxes Other Than Income	0	0	0	191
6	Subtotal	4,672	4,363	(73,470)	2,596
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charges	0	0	63	(11)
8	Fiscal/Calendar Adjustment	0	0	0	2
9	Operating Expense Adjustments	0	0	0	(233)
10	Capitalized Interest Adjustment	0	0	0	0
11	Capitalized Inventory Adjustment	0	0	0	0
12	Vacation Accrual Reduction	0	0	0	(1)
13	Capitalized Other	0	0	0	28
14	Subtotal Deductions	0	0	63	(215)
CCFT TAXES:					
15	State Operating Expense Adjustment	0	0	0	(6)
16	State Tax Depreciation - Declining Balance	0	0	0	0
17	State Tax Depreciation - Fixed Assets	0	0	0	781
18	State Tax Depreciation - Other	0	0	0	0
19	Removal Costs	0	0	0	8
20	Repair Allowance	0	0	0	0
21	Subtotal Deductions	0	0	63	568
22	Taxable Income for CCFT	4,672	4,363	(73,533)	2,027
23	CCFT	413	386	(6,500)	179
24	State Tax Adjustment	0	0	0	0
25	Current CCFT	413	386	(6,500)	179
26	Deferred Taxes - Reg Asset	0	0	0	0
27	Deferred Taxes - Interest	0	0	0	(1)
28	Deferred Taxes - Vacation	0	0	0	(0)
29	Deferred Taxes - Other	0	0	0	0
30	Deferred Taxes - Fixed Assets	0	0	0	(18)
31	Total CCFT	413	386	(6,500)	161
FEDERAL TAXES:					
32	CCFT - Prior Year	0	0	(6,500)	691
33	Federal Operating Expense Adjustment	0	0	0	(12)
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0
35	Federal Tax Depreciation - SLRL	0	0	0	0
36	Federal Tax Depreciation - Fixed Assets	0	0	0	733
37	Federal Tax Depreciation - Other	0	0	0	0
38	Removal Costs	0	0	0	8
39	Repair Allowance	0	0	0	0
40	Preferred Dividend Credit	0	0	0	0
41	Subtotal Deductions	0	0	(6,437)	1,205
42	Taxable Income for FIT	4,672	4,363	(67,032)	1,391
43	Federal Income Tax	1,635	1,527	(23,461)	487
44	Deferred Taxes - Reg Asset	0	0	0	0
45	Flowback of Excess Deferred Taxes	0	0	0	0
46	Deferred Taxes - Interest	0	0	0	(2)
47	Deferred Taxes - Vacation	0	0	0	(0)
48	Deferred Taxes - Other	0	0	0	0
49	Deferred Taxes - Fixed Assets	0	0	0	(99)
50	Total Federal Income Tax	1,635	1,527	(23,461)	386

**Pacific Gas and Electric Company**  
**2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)**  
**Workpapers Supporting Advice Letter 4557-E - Proprietary Model**  
**Rate Base**  
**YEAR 2016**  
**(Thousands of Dollars)**

Line No.	Description	Diablo Canyon Unit 1 Decommissioning	Diablo Canyon Unit 2 Decommissioning	Humboldt Decommissioning	Humboldt SAFSTOR
		(A)	(B)	(C)	(D)
<b>WEIGHTED AVERAGE PLANT:</b>					
1	Plant	0	0	0	
2	Plant Held for Future Use	0	0	0	
3	Common Plant - Allocation	0	0	0	9,014
4	Common Plant Held for Future Use	0	0	0	
5	Total Weighted Average Plant	0	0	0	9,014
<b>WORKING CAPITAL:</b>					
6	Material and Supplies - Fuel	0	0	0	0
7	Material and Supplies - Other	0	0	0	0
8	Working Cash	0	0	2,264	-4,905
9	Total Working Capital	0	0	2,264	-4,905
<b>ADJUSTMENTS FOR TAX REFORM ACT:</b>					
10	Deferred Capitalized Interest	0	0	0	-5
11	Deferred Vacation	0	0	0	10
12	Deferred CIAC Tax Effects	0	0	0	0
13	Total Adjustments	0	0	0	5
<b>LESS DEDUCTIONS:</b>					
14	Customer Advances	0	0	0	-
15	Accumulated Deferred Taxes - Reg Asset	0	0	0	-
16	Accumulated Deferred Taxes - ACRS	0	0	0	571
17	Accumulated Deferred Taxes - Other	0	0	0	-
18	Deferred ITC	0	0	0	36
19	Deferred Tax - Other	0	0	0	-
20	Total Deductions	0	0	0	607
21	DEPRECIATION RESERVE	0	0	0	3,892
22	TOTAL RATE BASE	0	0	2,264	-385
23	CPUC Jurisdictional	0	0	2,264	-385

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>Pacific Gas and Electric Company</b>															
2	<b>2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)</b>															
3	Workpapers Supporting Advice Letter 4557-E - Proprietary Model															
4	Initial Assumptions to RO Calculation															
5	(Thousands of Dollars)															
6																
7		<b>Humboldt SAFSTOR</b>			<b>Humboldt Decom</b>			<b>Diablo Canyon Unit 1 Decommissioning</b>			<b>Diablo Canyon Unit 2 Decommissioning</b>			<b>Total</b>		
8		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
9	O&M Expense															
10	Labor	2,694	2,535	2,229	0	0	0	0	0	0	0	0	0	0	0	0
11	Non-Labor	2,473	2,322	2,039	0	0	0	0	0	0	0	0	0	0	0	0
12	Trust Mgmt. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total	5,168	4,857	4,268	0	0	0	0	0	0	0	0	0	0	0	0
14																
15	A&G Expense															
16	Labor	1,324	1,363	1,404	0	0	0	0	0	0	0	0	0	0	0	0
17	Non-Labor	1,182	1,221	1,261	0	0	0	0	0	0	0	0	0	0	0	0
18	Other	937	975	1,006	0	0	0	0	0	0	0	0	0	0	0	0
19	Medical	812	880	954	0	0	0	0	0	0	0	0	0	0	0	0
20	Wage-Related	222	229	235	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	4,477	4,668	4,860	0	0	0	0	0	0	0	0	0	0	0	0
22																
23	Total Expenses	9,644	9,525	9,128	0	0	0	0	0	0	0	0	0	0	0	0
24																
25	Interdepartmental	0.998200														
26																
27	Payroll Tax															
28	Amount	130	130	130	0	0	0	0	0	0	0	0	0	0	0	0
29	Percent of Labor	3.22%														
30	Business & Other Tax	18.09	18.09	18.09	0	0	0	0	0	0	0	0	0	0	0	0
31	Property Tax	44	44	44	0	0	0	0	0	0	0	0	0	0	0	0
32	Depreciation	825	825	825	0	0	0	0	0	0	0	0	0	0	0	0
33	Decom. Trust Contributions	0	0	0	96,319	96,319	96,319	-	-	-	-	-	-	-	-	-
34																
35	Escalation Rates															
36	Labor	2.97%	2.97%	2.97%												
37	Non-Labor	2.88%	3.26%	3.13%												
38	Other	1.00%	1.00%	1.00%												
39	Medical		8.40%	8.20%												
40																
41	Factors															
42	Uncollectible	0.003105	0.003105													
43	Franchise Fee	0.007593	0.007593													
44	FIT	35.00%														
45	State Tax	8.84%														
46																
47	Cost of Capital	Capital.	Cost	Weighted												
48	Debt	46.00%	6.05%	2.78%												
49	Preferred	2.00%	5.68%	0.11%												
50	Common	52.00%	11.35%	5.90%												
51	Total	100.00%		8.79%												
52																
53	CPUC Jurisdictional	1.00														
54																
55	2009 NDCTP RRQ	12,044	12,044	12,044	23,096	23,096	23,096	4,722	4,722	4,722	4,410	4,410	4,410			





Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
TRUE  
Lead Lag Study at Proposed Rates  
Humboldt Decommissioning - Year 2014  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	96,319	264	30.59	8,072	2,698	7
8	Federal Income Tax, Current @ Proposed	73	0	110.85	22	(14)	8
9	State Corp. Franchise Tax @ Proposed	20	0	104.82	6	(4)	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	739	2	246.36	499	(416)	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	97,152	266	32.31	8,599	2,264	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			32.31			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			8.51			31
32	Average Daily Operating Expenses		266				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					2,264	33

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
TRUE  
Lead Lag Study at Proposed Rates  
Diablo Canyon Unit 1 Decommissioning - Year 2014  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	0	0	30.59	0	0	7
8	Federal Income Tax, Current @ Proposed	0	0	110.85	0	0	8
9	State Corp. Franchise Tax @ Proposed	0	0	104.82	0	0	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	0	0	246.36	0	0	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	0	0	0.00	0	0	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			0.00			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			40.81			31
32	Average Daily Operating Expenses		0				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>0</u>	33

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
TRUE  
Lead Lag Study at Proposed Rates  
Diablo Canyon Unit 2 Decommissioning - Year 2014  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	0	0	30.59	0	0	7
8	Federal Income Tax, Current @ Proposed	0	0	110.85	0	0	8
9	State Corp. Franchise Tax @ Proposed	0	0	104.82	0	0	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	0	0	246.36	0	0	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	0	0	0.00	0	0	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			0.00			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			40.81			31
32	Average Daily Operating Expenses		0				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>0</u>	33

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
TRUE  
Lead Lag Study at Proposed Rates  
Humboldt Decommissioning - Year 2015  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	96,319	264	30.59	8,072	2,698	7
8	Federal Income Tax, Current @ Proposed	73	0	110.85	22	(14)	8
9	State Corp. Franchise Tax @ Proposed	20	0	104.82	6	(4)	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	739	2	246.36	499	(416)	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	97,152	266	32.31	8,599	2,264	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			32.31			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			8.51			31
32	Average Daily Operating Expenses		266				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>2,264</u>	33

Pacific Gas and Electric Company  
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TRUE  
Lead Lag Study at Proposed Rates  
Diablo Canyon Unit 1 Decommissioning - Year 2015  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	0	0	30.59	0	0	7
8	Federal Income Tax, Current @ Proposed	0	0	110.85	0	0	8
9	State Corp. Franchise Tax @ Proposed	0	0	104.82	0	0	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	0	0	246.36	0	0	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	0	0	0.00	0	0	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			0.00			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			40.81			31
32	Average Daily Operating Expenses		0				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u><u>0</u></u>	33

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
TRUE  
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Diablo Canyon Unit 2 Decommissioning - Year 2015  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	0	0	30.59	0	0	7
8	Federal Income Tax, Current @ Proposed	0	0	110.85	0	0	8
9	State Corp. Franchise Tax @ Proposed	0	0	104.82	0	0	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	0	0	246.36	0	0	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	0	0	0.00	0	0	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			0.00			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			40.81			31
32	Average Daily Operating Expenses		0				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>0</u>	33

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Humboldt Decommissioning - Year 2016  
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Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	96,319	264	30.59	8,072	2,698	7
8	Federal Income Tax, Current @ Proposed	73	0	110.85	22	(14)	8
9	State Corp. Franchise Tax @ Proposed	20	0	104.82	6	(4)	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
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14	Federal Unemployment Tax	0	0	0.00	0	0	14
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20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	739	2	246.36	499	(416)	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
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28	Total	97,152	266	32.31	8,599	2,264	28
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33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>2,264</u>	33

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Diablo Canyon Unit 1 Decommissioning - Year 2016  
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Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
6	Depreciation	0	0	0.00	0	0	6
7	Decommissioning	0	0	30.59	0	0	7
8	Federal Income Tax, Current @ Proposed	0	0	110.85	0	0	8
9	State Corp. Franchise Tax @ Proposed	0	0	104.82	0	0	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
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19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	0	0	246.36	0	0	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	0	0	0.00	0	0	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			0.00			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			40.81			31
32	Average Daily Operating Expenses		0				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>0</u>	33

Pacific Gas and Electric Company  
2012 Nuclear Decommissioning Cost Triennial Proceeding (NDCTP)  
TRUE  
Lead Lag Study at Proposed Rates  
Diablo Canyon Unit 2 Decommissioning - Year 2016  
(Thousands of Dollars)

Line No.	Description	Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	0.00	0	0	1
2	Fuel Oil	0	0	0.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	0.00	0	0	4
5	Purchased Power	0	0	0.00	0	0	5
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7	Decommissioning	0	0	30.59	0	0	7
8	Federal Income Tax, Current @ Proposed	0	0	110.85	0	0	8
9	State Corp. Franchise Tax @ Proposed	0	0	104.82	0	0	9
10	Income Taxes, Deferred	0	0	0.00	0	0	10
11	Ad Valorem Tax	0	0	0.00	0	0	11
12	S.F. Payroll Expense Tax	0	0	0.00	0	0	12
13	FICA Tax	0	0	0.00	0	0	13
14	Federal Unemployment Tax	0	0	0.00	0	0	14
15	State Unemployment Tax	0	0	0.00	0	0	15
16	Settlements and Claims	0	0	0.00	0	0	16
17	Pensions	0	0	0.00	0	0	17
18	Savings Fund Plan	0	0	0.00	0	0	18
19	Group Life Insurance	0	0	0.00	0	0	19
20	Health, Vision & Dental Plans	0	0	0.00	0	0	20
21	Post-Retirement Medical	0	0	0.00	0	0	21
22	Franchise Requirements	0	0	246.36	0	0	22
23	Payroll	0	0	0.00	0	0	23
24	Goods and Services	0	0	0.00	0	0	24
25	Materials from Storeroom	0	0	0.00	0	0	25
26	Research and Development	0	0	0.00	0	0	26
27	Project Amortization	0	0	0.00	0	0	27
28	Total	0	0	0.00	0	0	28
29	Avg No of Days Lag in the Collection of Revenue			40.81			29
30	Less Avg No of Days Lag in the Payment of Expense			0.00			30
31	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			40.81			31
32	Average Daily Operating Expenses		0				32
33	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>0</u>	33

Advice 4557-E

Attachment 3:  
Humboldt Unit 3  
Trust Funding Requirement Update

**Pacific Gas & Electric Company  
Nuclear Decommissioning  
Humbolt Bay Unit 3  
Contributions**

<u>Line</u>		Cumulative Impacts	
		Contribution	Change From As Filed
1	As Filed	\$ 118.573	
<u>Adjustments to as-filed:</u>			
2	Include FERC Balance	\$ 118.294	\$ (0.3)
3	Stipulated LLRW Burial Rates	\$ 113.078	\$ (5.5)
4	<b>Final Decision with Updated Cash Flows and Trust Balances @ 12/31/13</b>	<b>\$ 96.319</b>	<b>\$ (22.3)</b>

**2012 NDCTP (2014 - 2016)  
Humboldt Bay Power Plant**

**Trust Balance Inputs and Assumptions**

Trust Balance	AS FILED - June 2012 ROA Dec 2011 Asset Map	Updated 12/31/2013
Qualified Mkt Value(\$M)	\$ 275.799862 \$1.015825 \$ 276.815687	\$ 177.916732 \$1.346430 \$ 179.263162
Unqualified Mkt Value (\$M)	\$ 25.219742 Russell June 12 ROA Dec 11 Asset Map 1.4075 Tax Gross Up on unqualified balance	\$ 3.749803 Russell June 13 ROA Dec 11 Asset Map 1.4075 Tax Gross Up on unqualified balance
	\$ (35.496787) > Shown as negative as applied against 2012 Other costs (Nominal worksheet)	\$ (5.277848) > Shown as negative as applied against 2013 Other costs (Nominal worksheet)
Beginning Cash (\$M) given	\$0.320067 Russell June 12 ROA Dec 11 Asset Map	\$0.543207 Russell June 12 ROA Dec 11 Asset Map
		\$183.556172

	Source
Equity	7.47% < <u>Russell Strategic Planning Assumptions as of June 2012</u> . Weighted average blend of 70% US Equity at 7.5% return and 30% North America Equity at 7.4% return. 20 Yr Arithmetic
Equity Fee	0.10% < 2008-2011 average fees (as a % of assets) for trustees, investment management, tax, audit and misc.
After Fee	7.37%
Expected Fixed Income Return	2.90% < Govt Fixed Income 20 Year Arithmetic Return from <u>Russell Strategic Planning June 2012</u> . Nominal, risk free return, tracks with inflation. Fixed income investments are benchmarked to
Fixed Income Fee	0.10% <u>Barkleys US treasury bond index</u>
Total Fix Inc return (after fee)	2.80%
Equity Turnover Percentage	10.1% < 2005-2011 average sales as % of average investments. Methodology and turnover is consistent with prior NDCTP filings
Fixed Income Allocation Target	88.00% < Investment committee recommendation for 2013
Equity Allocation Target	12.00% ramps down 2% per year
Equity Ramp Down:	-4%
Total return (after fee)	7.37% < From Above
Dividend yield	given 2.5% < Russell Strategic Planning Assumptions as of June 2012
Appreciation rate	dividend 4.86%
Dividend tax rate	given 27.1% < IRS
Capital gain tax rate	given 27.1% < IRS
Fixed Income Tax Rate	given 20.0% < IRS
Beginning cost/market	45.3% < Actual Assets Cost/Market Value

Pacific Gas and Electric Company  
 2012 NDCTP HBPP Unit 3  
 Cash Flow

Year	AT ROR Q	YE Bal Before +/-	Tax from Liquidation	Withdrawal (at YE)	Contrib. (at YE)	Remaining Assets
12/31/2011		276.816				
2012	1.0244	282.3	-1.6	86.1	13.633	208.3
2013	1.0246	251.1	-1.8	77.6	13.633	185.4
2014	1.0234	189.7	-1.1	111.9	96.319	173.0
2015	1.0224	176.9	0.0	120.8	96.319	152.5
2016	1.0224	155.9	0.0	124.8	96.319	127.4
2017	1.0224	130.2	0.0	77.5	96.319	149.0
2018	1.0224	152.3	0.0	59.1	0.000	93.3
2019	1.0224	95.3	0.0	57.5	0.000	37.8
2020	1.0224	38.7	0.0	6.4	0.000	32.2
2021	1.0224	32.9	0.0	5.3	0.000	27.6
2022	1.0224	28.3	0.0	5.3	0.000	22.9
2023	1.0224	23.4	0.0	5.5	0.000	18.0
2024	1.0224	18.4	0.0	6.4	0.000	12.0
2025	1.0224	12.2	0.0	12.2	0.000	0.0
2026	1.0000	0.0	0.0	0.0	0.000	0.0

Pacific Gas and Electric Company  
2012 NDCTP HBPP Unit 3  
Calculation of Contributions (\$M)

Year	2014	2015	2016	2017	2018	2019
Equity Allocation BOY	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bond Allocation	96.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Trust Balance	179.26	173.03	152.46	127.35	148.98	93.25
<b><u>Equity Return</u></b>						
Beginning yr Cost index	45	115	121	127	133	139
Beginning yr Price index	110	115	121	127	133	139
Cost/Market ratio	41%	100%	100%	100%	100%	100%
Beginning cost	3.05	0.00	0.00	0.00	0.00	0.00
Beginning market	7.42	0.00	0.00	0.00	0.00	0.00
Dividend Yield	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Dividend Income	0.19	0.00	0.00	0.00	0.00	0.00
Dividend Tax Rate	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%
Dividend Tax	0.05	0.00	0.00	0.00	0.00	0.00
Appreciation rate	4.86%	4.86%	4.86%	4.86%	4.86%	4.86%
Appreciation	0.36	0.00	0.00	0.00	0.00	0.00
Turnover rate	10.1%	10.1%	10.1%	10.1%	10.1%	10.1%
Turnover/Cos of Sales	0.31	0.00	0.00	0.00	0.00	0.00
Sales Turnover	0.79	0.00	0.00	0.00	0.00	0.00
Sales commissions	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Realized capital gain	0.48	0.00	0.00	0.00	0.00	0.00
Capital Gain Tax Rate	27%	27%	27%	27%	27%	27%
Capital gain tax	0.13	0.00	0.00	0.00	0.00	0.00
Ending After tax gains	0.37	0.00	0.00	0.00	0.00	0.00
<b>After-tax return on equity</b>	<b>4.94%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b><u>Fixed Income Return</u></b>						
BOY Balance Allocated to Bon	177.97	173.03	152.46	127.35	148.98	93.25
Interest on Fixed Income (Bon	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Interest income	4.97	4.84	4.26	3.56	4.16	2.61
Fixed Income Tax Rate	20%	20%	20%	20%	20%	20%
Income tax	0.99	0.97	0.85	0.71	0.83	0.52
After-tax investable cash (gair	3.98	3.87	3.41	2.85	3.33	2.09
EOY Balance - principal+gain	181.95	176.90	155.87	130.20	152.31	95.34

**Pacific Gas and Electric Company**  
**2012 NDCTP HBPP Unit 3**  
**Calculation of Contributions (\$M)**

Year	2014	2015	2016	2017	2018	2019
<b>After tax return on Fixed Incc</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>
Year	2014	2015	2016	2017	2018	2019
Beginning year Total assets	179.26	173.03	152.46	127.35	148.98	93.25
End of year cash	3.48	3.87	3.41	2.85	3.33	2.09
End of year equity base	6.99	-	-	-	-	-
End of year fixed income base	186.25	173.03	152.46	127.35	148.98	93.25
End year investable	189.73	176.90	155.87	130.20	152.31	95.34
<b>Pre-reallocation total return</b>	<b>2.34%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>
<i>Withdrawal</i>	<i>(111.87)</i>	<i>(120.76)</i>	<i>(124.83)</i>	<i>(77.54)</i>	<i>(59.06)</i>	<i>(57.53)</i>
<i>New Contribution</i>	<i>96.32</i>	<i>96.32</i>	<i>96.32</i>	<i>96.32</i>	<i>-</i>	<i>-</i>
Net adjustments	(15.56)	(24.44)	(28.51)	18.78	(59.06)	(57.53)
New Investable Base	174.18	152.46	127.35	148.98	93.25	37.81
Initial next year equity target	-	-	-	-	-	-
Initial next year fixed inc target	174.18	152.46	127.35	148.98	93.25	37.81
Equity purchase (if positive)	(6.99)	-	-	-	-	-
Purchase or sell equity? (if negative, equity sale needed)	SELL (6.99)	PURCH -	PURCH -	PURCH -	PURCH -	PURCH -
(Cap gain tax on equity sale)	(1.1490)	-	-	-	-	-
Proceeds to add to fix inc	5.84	-	-	-	-	-
Final next year equity start	-	-	-	-	-	-
Final next year fixed inc start	173.03	152.46	127.35	148.98	93.25	37.81
End of year investable	173.03	152.46	127.35	148.98	93.25	37.81
Next year target Equity base	-	-	-	-	-	-
Next year target Fix inc base	173.03	152.46	127.35	148.98	93.25	37.81
Total investable assets	173.03	152.46	127.35	148.98	93.25	37.81
Post-reallocation total return	-6.67%	-11.89%	-16.47%	16.98%	-37.41%	-59.45%
Allocation return	-9.01%	-14.12%	-18.70%	14.75%	-39.64%	-61.69%

Pacific Gas and Electric Company  
2012 NDCTP HBPP Unit 3  
Calculation of Contributions (\$M)

Year	2020	2021	2022	2023	2024	2025	2026
Equity Allocation BOY	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Bond Allocation	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Trust Balance	37.81	32.21	27.63	22.93	17.99	11.97	(0.00)
<b>Equity Return</b>							
Beginning yr Cost index	146	153	161	169	177	185	194
Beginning yr Price index	146	153	161	169	177	185	194
Cost/Market ratio	100%	100%	100%	100%	100%	100%	100%
Beginning cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning market	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dividend Yield	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Dividend Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dividend Tax Rate	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%	27.1%
Dividend Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation rate	4.86%	4.86%	4.86%	4.86%	4.86%	4.86%	4.86%
Appreciation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Turnover rate	10.1%	10.1%	10.1%	10.1%	10.1%	10.1%	10.1%
Turnover/Cos of Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sales commissions	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Realized capital gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Gain Tax Rate	27%	27%	27%	27%	27%	27%	27%
Capital gain tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending After tax gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>After-tax return on equity</b>	<b>0.00%</b>						
<b>Fixed Income Return</b>							
BOY Balance Allocated to Bon	37.81	32.21	27.63	22.93	17.99	11.97	(0.00)
Interest on Fixed Income (Bon	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	
Interest income	1.06	0.90	0.77	0.64	0.50	0.33	0.00
Fixed Income Tax Rate	20%	20%	20%	20%	20%	20%	
Income tax	0.21	0.18	0.15	0.13	0.10	0.07	0.00
After-tax investable cash (gair	0.85	0.72	0.62	0.51	0.40	0.27	0.00
EOY Balance - principal+gain	38.66	32.93	28.25	23.45	18.39	12.24	0.00

Pacific Gas and Electric Company  
2012 NDCTP HBPP Unit 3  
Calculation of Contributions (\$M)

Year	2020	2021	2022	2023	2024	2025	2026
<b>After tax return on Fixed Incc</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>0.00%</b>
Year	2020	2021	2022	2023	2024	2025	2026
Beginning year Total assets	37.81	32.21	27.63	22.93	17.99	11.97	(0.00)
End of year cash	0.85	0.72	0.62	0.51	0.40	0.27	-
End of year equity base	-	-	-	-	-	-	-
End of year fixed income base	37.81	32.21	27.63	22.93	17.99	11.97	(0.00)
End year investable	38.66	32.93	28.25	23.45	18.39	12.24	(0.00)
<b>Pre-reallocation total return</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>2.24%</b>	<b>0.00%</b>
<i>Withdrawal</i>	<i>(6.45)</i>	<i>(5.30)</i>	<i>(5.32)</i>	<i>(5.46)</i>	<i>(6.42)</i>	<i>(12.24)</i>	-
<i>New Contribution</i>	-	-	-	-	-	-	-
Net adjustments	(6.45)	(5.30)	(5.32)	(5.46)	(6.42)	(12.24)	-
New Investable Base	32.21	27.63	22.93	17.99	11.97	(0.00)	(0.00)
Initial next year equity target	-	-	-	-	-	-	-
Initial next year fixed inc target	32.21	27.63	22.93	17.99	11.97	(0.00)	(0.00)
Equity purchase (if positive)	-	-	-	-	-	-	-
Purchase or sell equity? (if negative, equity sale needed)	PURCH	PURCH	PURCH	PURCH	PURCH	PURCH	PURCH
(Cap gain tax on equity sale)	-	-	-	-	-	-	-
Proceeds to add to fix inc	-	-	-	-	-	-	-
Final next year equity start	-	-	-	-	-	-	-
Final next year fixed inc start	32.21	27.63	22.93	17.99	11.97	-	-
End of year investable	32.21	27.63	22.93	17.99	11.97	-	-
Next year target Equity base	-	-	-	-	-	-	-
Next year target Fix inc base	32.21	27.63	22.93	17.99	11.97	(0.00)	(0.00)
Total investable assets	32.21	27.63	22.93	17.99	11.97	(0.00)	(0.00)
Post-reallocation total return	-14.81%	-14.21%	-17.01%	-21.57%	-33.45%	-100.01%	0.00%
Allocation return	-17.05%	-16.45%	-19.24%	-23.81%	-35.68%	-102.24%	0.00%

Pacific Gas and Electric Company  
 2012 NDCTP HBPP Unit 3  
 Final Nuclear Decommissioning Cost Study \$2011

Year	PG&E Labor	Equipment & Materials	Contractor Labor	Burial	Other	Yearly Total
2011						0
2012	17,820,563	3,276,957	51,199,900	10,903,094	997,389	84,197,903
2013	12,433,372	2,198,951	55,682,502	15,543,191	839,040	86,697,056
2014	8,723,523	1,925,158	70,858,086	13,868,876	1,495,842	96,871,485
2015	8,055,558	3,476,893	73,942,682	22,295,616	1,277,948	109,048,696
2016	6,632,119	385,520	45,135,750	29,391,259	28,171,051	109,715,699
2017	6,632,119	316,610	28,120,007	17,640,149	13,294,354	66,003,239
2018	6,632,119	506,506	21,740,745	7,375,030	13,294,354	49,548,754
2019	5,735,394	149,826	10,273,155	6,946,053	24,699,357	47,803,785
2020	2,817,562	0	1,031,734	0	1,324,284	5,173,580
2021	2,679,950	0	768,361	0	654,480	4,102,791
2022	2,679,950	0	768,361	0	554,196	4,002,508
2023	2,679,950	0	768,361	0	554,196	4,002,508
2024	2,679,950	0	1,177,548	0	744,116	4,601,614
2025	2,679,950	0	3,923,192	0	2,059,782	8,662,924
2026						0
2027						0
2028						0
2029						0
<b>Total</b>	<b>88,882,079</b>	<b>12,236,421</b>	<b>365,390,386</b>	<b>123,963,268</b>	<b>89,960,388</b>	<b>680,432,541</b>

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**Pacific Gas and Electric Company  
2012 NDCTP HBPP Unit 3  
Escalation Rates from Base Year, 2011**

<b>Line No.</b>	<b>Year</b>	<b>PG&amp;E Labor</b>	<b>Materials</b>	<b>Contract Labor</b>	<b>Burial Costs</b>	<b>Other</b>	<b>Line No.</b>
1	2011	1.0000	1.0000	1.0000	1.0000	1.0000	1
2	2012	1.0279	1.0176	1.0201	1.0262	1.0178	2
3	2013	1.0566	1.0354	1.0411	1.0601	1.0358	3
4	2014	1.0861	1.0510	1.0665	1.1068	1.0518	4
5	2015	1.1164	1.0678	1.0945	1.1553	1.0687	5
6	2016	1.1475	1.0852	1.1242	1.2064	1.0864	6
7	2017	1.1795	1.1022	1.1566	1.2567	1.1038	7
8	2018	1.2124	1.1204	1.1907	1.3077	1.1224	8
9	2019	1.2463	1.1384	1.2248	1.3608	1.1407	9
10	2020	1.2810	1.1570	1.2607	1.4160	1.1597	10
11	2021	1.3168	1.1764	1.2966	1.4735	1.1796	11
12	2022	1.3535	1.1966	1.3342	1.5333	1.2001	12
13	2023	1.3913	1.2170	1.3718	1.5956	1.2210	13
14	2024	1.4301	1.2375	1.4112	1.6604	1.2419	14
15	2025	1.4700	1.2582	1.4523	1.7278	1.2631	15
16	2026	1.5110	1.2795	1.4943	1.7979	1.2849	16
17	2027	1.5532	1.3013	1.5381	1.8709	1.3072	17
18	2028	1.5965	1.3236	1.5827	1.9469	1.3300	18
19	2029	1.6410	1.3468	1.6299	2.0259	1.3538	19

Line No.	Year	PG&E Labor	Materials	Contract Labor	Burial Costs	Other	Line No.
1	2011						1
2	2012	0.0279	0.0176	0.0201	0.0262	0.0178	2
3	2013	0.0279	0.0174	0.0206	0.0330	0.0178	3
4	2014	0.0279	0.0151	0.0244	0.0441	0.0154	4
5	2015	0.0279	0.0159	0.0263	0.0438	0.0161	5
6	2016	0.0279	0.0163	0.0272	0.0442	0.0165	6
7	2017	0.0279	0.0157	0.0288	0.0417	0.0160	7
8	2018	0.0279	0.0165	0.0295	0.0406	0.0168	8
9	2019	0.0279	0.0160	0.0287	0.0406	0.0163	9
10	2020	0.0279	0.0164	0.0293	0.0406	0.0167	10
11	2021	0.0279	0.0168	0.0285	0.0406	0.0171	11
12	2022	0.0279	0.0171	0.0290	0.0406	0.0174	12
13	2023	0.0279	0.0171	0.0282	0.0406	0.0174	13
14	2024	0.0279	0.0168	0.0287	0.0406	0.0171	14
15	2025	0.0279	0.0168	0.0291	0.0406	0.0171	15
16	2026	0.0279	0.0169	0.0289	0.0406	0.0172	16
17	2027	0.0279	0.0170	0.0293	0.0406	0.0173	17
18	2028	0.0279	0.0171	0.0290	0.0406	0.0174	18
19	2029	0.0279	0.0176	0.0299	0.0406	0.0179	19

**Pacific Gas and Electric Company  
2012 NDCTP HBPP Unit 3  
Final Cost Study Escalated to Nominal \$**

Year	PG&E Labor	Equipment & Materials	Contractor Labor	Burial	Other <sup>(Note1)</sup>	Yearly Total
2011						
2012	18,317,757	3,334,788	52,230,169	11,188,755	1,015,099	86,086,569
2013	12,522,306	2,048,616	52,883,186	14,577,108	(4,461,199)	77,570,016
2014	10,088,769	2,251,601	80,658,532	17,249,936	1,625,749	111,874,588
2015	8,992,886	3,712,607	80,929,392	25,757,944	1,365,760	120,758,590
2016	7,610,385	418,351	50,743,166	35,456,315	30,605,010	124,833,226
2017	7,822,715	348,974	32,523,753	22,167,684	14,674,226	77,537,351
2018	8,040,968	567,502	25,887,274	9,644,189	14,921,306	59,061,239
2019	7,147,764	170,556	12,583,042	9,452,002	28,174,334	57,527,698
2020	3,609,369	-	1,300,726	-	1,535,795	6,445,890
2021	3,528,868	-	996,248	-	772,007	5,297,122
2022	3,627,323	-	1,025,154	-	665,115	5,317,592
2023	3,728,525	-	1,054,060	-	676,690	5,459,276
2024	3,832,551	-	1,661,754	-	924,124	6,418,429
2025	3,939,479	-	5,697,724	-	2,601,812	12,239,016
2026	-	-	-	-	-	-
<b>Total</b>	<b>102,809,665</b>	<b>12,852,994</b>	<b>400,174,180</b>	<b>145,493,933</b>	<b>95,095,827</b>	<b>756,426,601</b>

UNQUALIFIED FUND BALANCE APPLIED AGAINST TO 2013 OTHER, GROSSED UP FOR TAXES

(3,749,803.160) Russell Dec 13 Asset Map

1.408 Tax Gross Up on unqualified balance

(5,277,847.948) Dec 13 Grossed Up Non-Qualified balance applied against 2013 other spend

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

AT&T	Division of Ratepayer Advocates	Occidental Energy Marketing, Inc.
Albion Power Company	Douglass & Liddell	OnGrid Solar
Alcantar & Kahl LLP	Downey & Brand	Pacific Gas and Electric Company
Anderson & Poole	Ellison Schneider & Harris LLP	Praxair
BART	G. A. Krause & Assoc.	Regulatory & Cogeneration Service, Inc.
Barkovich & Yap, Inc.	GenOn Energy Inc.	SCD Energy Solutions
Bartle Wells Associates	GenOn Energy, Inc.	SCE
Braun Blaising McLaughlin, P.C.	Goodin, MacBride, Squeri, Schlotz & Ritchie	SDG&E and SoCalGas
CENERGY POWER	Green Power Institute	SPURR
California Cotton Ginners & Growers Assn	Hanna & Morton	Seattle City Light
California Energy Commission	In House Energy	Sempra Utilities
California Public Utilities Commission	International Power Technology	SoCalGas
California State Association of Counties	Intestate Gas Services, Inc.	Southern California Edison Company
Calpine	K&L Gates LLP	Spark Energy
Casner, Steve	Kelly Group	Sun Light & Power
Center for Biological Diversity	Linde	Sunshine Design
City of Palo Alto	Los Angeles County Integrated Waste Management Task Force	Tecogen, Inc.
City of San Jose	Los Angeles Dept of Water & Power	Tiger Natural Gas, Inc.
Clean Power	MRW & Associates	TransCanada
Coast Economic Consulting	Manatt Phelps Phillips	Utility Cost Management
Commercial Energy	Marin Energy Authority	Utility Power Solutions
Cool Earth Solar, Inc.	McKenna Long & Aldridge LLP	Utility Specialists
County of Tehama - Department of Public Works	McKenzie & Associates	Verizon
Crossborder Energy	Modesto Irrigation District	Water and Energy Consulting
Davis Wright Tremaine LLP	Morgan Stanley	Wellhead Electric Company
Day Carter Murphy	NLine Energy, Inc.	Western Manufactured Housing Communities Association (WMA)
Defense Energy Support Center	NRG Solar	YEP Energy
Dept of General Services	Nexant, Inc.	