PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

August 3, 2007

Advice Letter 2746-G-B/2866-E-B

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

Subject: Supplement – Disposition of Proceeds in the Real Property Gain/Loss on Sale Memorandum Account in Accordance with Decision 06-05-041 and Decision 06-12-043 on the Gain on Sale OIR Proceeding

Dear Mr. Cherry:

The Energy Division has verified that Advice Letter 2746-G-B/2866-E-B, is in compliance with Decision (D.)06-05-041 and D.06-12-043 and shall be effective February 22, 2007. D.06-05-041 was modified by D.06-12-043, changing the mechanism for sharing gains and losses from the sale of utility assets. Further, a protest to the original Advice Letter 2746-G/2866-E was filed by the Division of Ratepayer Advocates (DRA) on August 16, 2006. Advice Letter 2746-G-B/2866-E-B addresses both the Commission's modification and DRA's protest satisfactorily.

Sincerely,

Sean H. Gallagher, Director
Energy Division

Pacific Gas and Electric Company

Brian K. Cherry
Vice President
Regulatory Relations

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September 18, 2006

Advice 2746-G-A/2866-E-A
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: **Supplement - Disposition of Proceeds in the Real Property Gain/Loss on Sale Memorandum Account in Accordance with Decision 06-05-041 on the Gain on Sale OIR Proceeding**

Purpose

PG&E provides this supplemental response to include additional information regarding a gross-up calculation on the income tax amount applied to the ratepayers' allocation of the gain on sale and to provide additional information for four properties that were in and out of ratebase at the time of sale. The supplemental information is being provided in response to the Division of Ratepayer Advocate's (DRA) protest, dated August 16, 2006 and PG&E's Response to DRA's protest, dated August 23, 2006. PG&E's Advice 2746-G/2866-E also included tariff revisions and requested that the Real Property Gain/Loss on Sale Memorandum Account be eliminated upon advice letter approval. The proposed tariff revisions have not changed, however they are included in this supplement for completeness as this supplemental advice filing supersedes AL 2746-G/2866-E in its entirety.

Pursuant to Decision (D.) 06-05-041, Pacific Gas and Electric Company (PG&E) hereby submits this Advice Letter describing how the company proposes to dispose of the proceeds currently accounted for in the Real Property Gain/Loss on Sale Memorandum Account (RPGLSMA). The RPGLSMA was established as Preliminary Statement BO, "Real Property Gain/Loss on Sale Memorandum Account," approved by the Commission in Advice Letter 1928-E and ordered under D.99-10-001.

PG&E also proposes to eliminate Preliminary Statement BO – *Real Property Gain/Loss on Sale Memorandum Account (RPGLSMA)*. The memorandum account will no longer be necessary because D.06-05-041 established a policy for the disposition of gains and losses from sales of depreciable and non-depreciable assets on a going forward basis.

Background

On September 2, 2004, Order Instituting Rulemaking (R.) 04-09-003 was initiated by the Commission to consider policies and guidelines regarding the allocation of gains from sales of energy, telecommunications, and water utility assets. As described in the OIR, the primary purpose of the proceeding was to set forth clear guidelines regarding the disposition of the capital gains realized upon the sale of utility property.

On May 25, 2006, the Commission issued D.06-05-041, which adopted a process for allocating gains and losses on sale received by certain electric, gas, telecommunications and water utilities when they sell utility land, assets such as buildings, or other tangible or intangible assets formerly used to serve utility customers. The "percentage allocation rule" adopted in D.06-05-04 provides, with some exceptions, for an allocation of 100% of gains on sale of depreciable utility assets to utility ratepayers; 50% of gains or losses on sale of non-depreciable utility assets to utility ratepayers; and the remaining 50% to utilities' shareholders. The percentage allocation rule applies to routine asset sales where the sale price is $50 million or less and the after-tax gain or loss from the sale is $10 million or less. D.06-05-041, page 48 states, "The rules we develop here apply to after tax gains and losses."

Ordering Paragraph 22 of D.06-05-041 states, "The parties bound by this decision shall file Advice Letters within 60 days of this decision's mailing indicating how they plan to comply with the rules set forth herein for each of the past asset sales (if deferred to this proceeding and listed in Appendix A to this decision), and any other asset sales on which the Commission deferred a decision regarding allocation of gains or losses on sale." Of the 24 decisions listed in Appendix A of D.06-05-041, PG&E has identified 20 sales and one license agreement[1] for which the Commission deferred consideration of the ratemaking treatment.

The 20 sales for which the Commission deferred consideration of the ratemaking treatment meet the requirements of the percentage allocation rule: the sale price of each transaction is less than $50 million and the after-tax gain or loss for each sale is less than $10 million. Under D.06-05-041, these sales would not appear to be "extraordinary" in character.

[1] PG&E explains later in this Advice Letter why the compliance requirements of this Advice Letter should not apply to the license agreement.

Balance in the RPGLSMA

As of May 31, 2006, the pre-tax balance in the RPGLSMA is $29,258,437, including interest. This balance represents proceeds from 20 sales approved by the Commission under Public Utilities Code Section 851 and for which consideration of the ratemaking treatment of these sales was deferred. Attachment 1 provides a summary of the proceeds in the RPGLSMA allocated between shareholders and ratepayers. Attachment 2 shows how the allocation was calculated for each of the 20 Commission approved sales, in accordance with the percentage allocation rule and other guidelines established in D.06-05-041.

Other Commission Approved Transactions not Included in the RPGLSMA

- Two separate sales approved by the Commission in D.04-03-036 and D.03-12-056 are not included in PG&E's RPGLSMA. D.04-03-036 approved the sale of electric distribution facilities to Modesto Irrigation District, which PG&E and Modesto Irrigation District never completed. Consequently, there is no gain on sale to report. D.03-12-056 approved the sale of real property to William Brickner. PG&E is still in the process of consummating the sale and proposes to dispose of the proceeds from this sale in the same manner proposed for the other 20 sales addressed in this advice letter when PG&E consummates the sale with the buyer. PG&E shows the proposed allocation to ratepayers and shareholders in Attachment 3 for Commission review and approval in this Advice Letter.

- In D.05-02-010, the Commission deferred the ratemaking treatment of the proceeds from the sale of real property to the City of Redding to R.04-09-003. In its opening comments to Commissioner Chong's Alternate Draft Decision on April 17, 2006, PG&E requested that this Decision be added to the list of decisions in Appendix A of D.06-05-041, but this decision was not included. PG&E has not consummated the sale for this Commission approved transaction, so the sales proceeds are not tracked in the RPGLSMA. However, PG&E shows the proposed allocation to ratepayers and shareholders in Attachment 3 for Commission review and approval in this Advice Letter.

- D.03-06-028 ordered PG&E to record the proceeds from the sale of the Los Medanos real property to the Transition Cost Balancing Account (TCBA). However, PG&E did not consummate the sale until after the TCBA was closed.[2] In its Petition for Modification of D.03-06-028, filed June 4, 2006,[3] PG&E requested that the Commission modify the decision to order PG&E to record the proceeds from the sale of real property to the RPGLSMA and to address the gain on sale in a future proceeding. The gain from this sale is

[2] On April 1, 2004, the Commission issued Resolution E-3862 and found it reasonable for PG&E to eliminate the TCBA accounting structure effective January 1, 2004. Escrow closed on the sale of the Los Medanos property on April 2, 2004.

[3] D.03-06-028 approved Application 00-05-032, "Application of Pacific Gas and Electric Company to Establish Market Values for and to Sell its Generation-Related Assets Located in Rodeo, Martinez and Antioch Pursuant to Public Utilities Code Sections 367(b) and 851," filed May 15, 2000.

currently recorded in the plant purchased or sold account (Account 102 of the Federal Energy Regulatory Commission Uniform System of Accounts (FERC USofA)), pending a decision on PG&E's Petition for Modification. PG&E proposes to treat the proceeds from this sale consistent with the policies adopted in D.06-05-041, and includes the calculation of the proceeds allocation in Attachment 3 for Commission review and approval in this Advice Letter.

- Finally, PG&E does not include proceeds from the transaction approved in D.02-07-026 in the RPGLSMA. As stated in comments filed on January 17, 2006 to Commissioner Brown's draft decision and on April 17, 2006 to Commissioner Chong's alternate draft decision, PG&E requested that D.02-07-026 be removed from the list of decisions in Appendix A of D.06-05-041 because the transaction deals with granting two irrevocable license agreements, and as stated in A.01-12-033 and D.02-07-026, PG&E did not dispose of any property pursuant to the agreements.[4]

Disposition of Gains/Losses to Ratepayers and Shareholders

As stated above, Attachment 1 provides a summary of the 20 sales currently tracked in PG&E's RPGLSMA and shows the portion of the gain from each sale allocated to shareholders and ratepayers. Attachment 2 shows the calculation of the allocation to ratepayers and shareholders for each of the 20 Commission approved sales, in accordance with the percentage allocation rule and other guidelines established in D.06-05-041. Attachment 3 shows the calculation of the allocation to ratepayers and shareholders for those transactions where the sale has not been consummated as of the date of this Advice Letter, but for which PG&E is seeking Commission approval of the calculation in this Advice Letter. Attachment 4 includes documentation for four sales where the property was in/out of rate base for a portion of time at the time of sale and resolves DRA's issue on this matter.[5] The documentation consists of grant deeds and Statement of Land Changes, indicating the date the property was purchased, and excerpts from PG&E's FERC Form 1 Reports and subsidiary ledgers indicating when the property was removed from PG&E's rate base.

The description of the calculation is described below:

Depreciable assets

a. The gain/loss allocable to shareholders is first calculated based on the percentage of time the property was out of rate base. This amount will be transferred out of the RPGLSMA, including interest, and credited/debited to FERC Account 421.1(2), "Gain (Loss) on Disposition of Property."

[4] In A.01-12-033, PG&E proposed a revenue sharing mechanism for the license revenue received from IP Networks. D.02-07-026 required PG&E to allocate the license revenue to Other Operating Revenue and track the revenue in a memorandum account, deferring the revenue sharing issue to a future proceeding. R.09-04-003 does not address revenue sharing for license agreements and is therefore inapplicable to this proceeding.
[5] See Item 3 of PG&E's August 23, 2006 protest response.

b. The remaining proceeds will be transferred from the RPGLSMA, including interest, to the Depreciation Reserve, consistent with CFR Title 18, Part 101, Electric Plant Instruction 10, paragraph F.
c. Interest calculated on the gains/losses is allocated consistent with how the assets are allocated according to the percentage allocation rule.

Non-depreciable assets

a. The gain/loss allocable to shareholders is first calculated based on the percentage of time the property was out of rate base. This amount will be transferred out of the RPGLSMA, including interest, and credited/debited to FERC Account 421.1(2), "Gain (Loss) on Disposition of Property."
b. 50% of the remaining gain/loss – based on the percentage allocation rule – will be transferred out of the RPGLSMA, including interest, and credited/ debited to FERC Account 421.1(2), "Gain (Loss) on Disposition of Property."
c. The remaining 50% gain/loss allocable to ratepayers will be transferred out of the RPGLSMA, including interest, and credited/debited to the balancing account(s) appropriate to the cost recovery based on the asset class of the property.
    i. If electric distribution, the gain/loss will be credited/debited to the Distribution Revenue Adjustment Mechanism (DRAM).
    ii. If generation, the gain/loss will be credited/debited to the Utility Generation Balancing Account (UGBA).
    iii. If gas distribution, the gain/loss will be allocated between core and noncore customers in the same manner as the authorized GRC Distribution Base Revenue and will be credited/debited to the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA).
    iv. If gas transmission, the gain/loss will be allocated between core and noncore customers in the same manner as the authorized Gas Accord Revenue Requirement and will be credited/debited to the CFCA and NCA.
    v. If common plant, use the allocation percentage or direct assignment approved in the most recent general rate case to record the gain/loss to the appropriate balancing account(s).
    vi. If non-utility plant, use the asset class for the property when it was in rate base to record the gain/loss to the appropriate balancing account(s).
d. Interest calculated on the gains/losses is allocated consistent with how the assets are allocated according to the percentage allocation rule.
e. An income tax gross-up factor is applied to the after-tax gain/loss allocable to ratepayers. PG&E's tax rate is 0.40746. Thus, the applied gross up factor is 1 divided by (1 minus 0.40746), or 1.6876.

Tariff Revisions

This filing includes revisions to the following electric and gas preliminary statements:

- Electric Preliminary Statement CG – *Utility Generation Balancing Account (UGBA)* is revised to add an entry to record the gain or loss from the sale of an electric generation non-depreciable asset, and to clarify that an allowance for franchise fees and uncollectible accounts expense (FF&U) is added to amounts transferred from other balancing accounts (such as from the RPGLSMA) into UGBA.
- Electric Preliminary Statement CZ – *Distribution Revenue Adjustment Mechanism (DRAM)* is revised to add an entry to record the gain or loss from the sale of an electric distribution non-depreciable asset, and to clarify that an allowance for FF&U is added to amounts transferred from other balancing accounts (such as from the RPGLSMA) into DRAM.
- Gas Preliminary Statement Part F - Core *Fixed Cost Account (CFCA)* is revised to add an entry to record the core portion of the gain or loss from the sale of a gas distribution non-depreciable asset in the Distribution Cost subaccount of the CFCA, and from the sale of a gas transmission non-depreciable asset in the Core Cost subaccount of the CFCA.
- Gas Preliminary Statement Part J – *Noncore Customer Class Charge Account (NCA)* is revised to add an entry to record the noncore portion of the gain or loss from the sale of a gas distribution non-depreciable asset in the Interim Relief and Distribution subaccount of the NCA, and from the sale of a gas transmission non-depreciable asset in the Noncore subaccount of the NCA.

The affected tariff sheets are listed in Attachment 5 to this filing.

Elimination of Preliminary Statement BO

In addition to the tariff revisions discussed above, PG&E proposes to eliminate Preliminary Statement BO – *Real Property Gain/Loss on Sale Memorandum Account (RPGLSMA)*. The memorandum account will no longer be necessary since D.06-05-041 established a policy for the disposition of gains and losses from sales of depreciable and non-depreciable assets on a going forward basis. For any future routine sales of depreciable and non-depreciable assets requiring Commission review and approval, PG&E will propose that the ratemaking be treated in accordance with the Gain on Sale policy established in D.06-05-041 and that the proceeds be allocated in accordance with the methodology and calculation approved in this advice letter.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or electronically, any of which must be received no later than **21** days

after the date of this filing, which is October 9, 2006[6]. Protests should be mailed to:

CPUC Energy Division
Attention: Tariff Unit, 4th Floor
505 Van Ness Avenue
San Francisco, California 94102
Facsimile: (415) 703-2200
E-mail: jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest also should be sent via U.S. mail (and by facsimile and electronically, if possible) to PG&E at the address shown below on the same date it is mailed or delivered to the Commission:

Pacific Gas and Electric Company
Attention: Brian Cherry
Vice President, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177
Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Effective Date

PG&E requests that this advice filing become effective on regular notice, October 18, 2006, which is **30** calendar days after the date of filing.

Notice

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the service list for R.04-09-003. Address changes should be directed to Rose de la Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at: **http://www.pge.com/tariffs**

Vice President, Regulatory Relations

Attachments 1-5

[6] The 20 day protest period concludes on a Sunday. The end of the protest period is moved to the following business day.

cc: Service List – GO 96-A
Service List – R.04-09-003

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 U39M

Utility type:	Contact Person: David Poster
☒ ELC ☒ GAS	Phone #: (415) 973-1082
☐ PLC ☐ HEAT ☐ WATER	E-mail: dxpu@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) #: 2746-G-A/2866-E-A
Subject of AL: Supplement - Disposition of Proceeds in the Real Property Gain/Loss on Sale Memorandum Account in Accordance with Decision 06-05-041 on the Gain on Sale OIR Proceeding

Keywords (choose from CPUC listing): Gain/Loss on Sale

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution: D.06-05-041

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL _____

Summarize differences between the AL and the prior withdrawn or rejected AL: _____

Resolution Required? ☐ Yes ☒ No

Requested effective date: **10/18/2006** No. of tariff sheets: 10

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[1]: N/A

Pending advice letters that revise the same tariff sheets: 2746-G/2866-E

Protests 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
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102
jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

Utility Info (including e-mail)

Attachment 1

Advice 2746-G-A/2866-E-A

Summary of Proceeds in the RPGLSMA Allocated to Shareholders and Ratepayers

No.	Decision No.	Asset Sale Description	Total After-Tax Gain/(Loss)	Interest (through 5/31/2006)	Total After-Tax Gain/(Loss) (including Interest)	After-Tax Gain/(Loss) to Shareholders	After-Tax Gain/(Loss) to Ratepayers
1	99-10-001 00-12-023	Dixon Landing	$ (516,498)	$ (149,631)	$ (666,129)	$ (266,994)	$ (399,136)
2	99-12-019	Sonoma Service Center	704,483	218,004	922,487	228,476	694,011
3	01-10-051	Olive Drive	90,619	15,098	105,717	71,719	33,998
4	00-12-047	Gilroy Service Center	8,073	1,893	9,966	(4,857)	14,823
5	01-03-064	Richmond Station R	425,174	49,214	474,388	182,806	291,583
6	00-06-017	Manteca L.108 - North	2,396	277	2,673	1,030	1,643
7	00-06-017	Manteca L.108 - Middle	2,380	275	2,655	1,023	1,632
8	00-06-017	Manteca L.108 - South	2,413	279	2,692	1,037	1,655
9	02-10-022	Angwin Substation	34,937	3,841	38,777	20,590	18,187
10	02-04-005 02-09-024	Cesar Chavez/ Army St.	2,658,319	272,934	2,931,254	1,266,696	1,664,557
11	03-03-008	San Rafael Gas Holder	3,191,619	300,944	3,492,563	1,338,007	2,154,556
12	03-12-006	Decoto Pipe Yard	13,090,554	1,044,005	14,134,559	5,392,725	8,741,834
13	04-03-024	Cooley Landing	52,951	5,612	58,564	58,564	-
14	04-02-045	Froehlich	65,687	6,962	72,649	72,649	-
15	05-02-048	Concord Streetlight Sale	603,780	45,449	649,229	649,229	-
16	05-02-037	DuPont 110kV Fee Strip	21,818	1,550	23,367	23,367	-
17	04-11-020	Pine Flat	28,490	1,479	29,969	29,969	-
18	05-01-041	Calaveras-Bass Mountain	4,236	147	4,382	1,649	2,733
19	06-01-021	Port Chicago	714,799	23,039	737,838	590,892	146,946
20	06-01-021	Port Chicago 33' Fee Strip	11,373	232	11,605	8,412	3,193
		TOTAL	$ 21,197,601	$ 1,841,603	$ 23,039,204	$ 9,666,990	$ 13,372,214

After-Tax Gain/(Loss) Ratepayer Allocation to Balancing and Other Accounts

No.	Decision No.	Asset Sale Description	After-Tax Gain/(Loss) to Ratepayers	Depreciation Reserve	DRAM	UGBA	CFCA/NCA
1	99-10-001 00-12-023	Dixon Landing	$ (399,136)	$ -	$ (399,136)	$ -	$ -
2	99-12-019	Sonoma Service Center	694,011	350,832	-	-	154,430
3	01-10-051	Olive Drive	33,998	33,998	-	-	-
4	00-12-047	Gilroy Service Center	14,823	22,527	-	-	(3,467)
5	01-03-064	Richmond Station R	291,583	-	291,583	-	-
6	00-06-017	Manteca L.108 - North	1,643	-	-	-	1,643
7	00-06-017	Manteca L.108 - Middle	1,632	-	-	-	1,632
8	00-06-017	Manteca L.108 - South	1,655	-	-	-	1,655
9	02-10-022	Angwin Substation	18,187	-	18,187	-	-
10	02-04-005 02-09-024	Cesar Chavez/ Army St.	1,664,557	-	-	-	1,664,557
11	03-03-008	San Rafael Gas Holder	2,154,556	-	-	-	2,154,556
12	03-12-006	Decoto Pipe Yard	8,741,834	-	-	-	8,741,834
13	04-03-024	Cooley Landing	-	-	-	-	-
14	04-02-045	Froehlich	-	-	-	-	-
15	05-02-048	Concord Streetlight Sale	-	-	-	-	-
16	05-02-037	DuPont 110kV Fee Strip	-	-	-	-	-
17	04-11-020	Pine Flat	-	-	-	-	-
18	05-01-041	Calaveras-Bass Mountain	2,733	-	2,733	-	-
19	06-01-021	Port Chicago	146,946	-	-	146,946	-
20	06-01-021	Port Chicago 33' Fee Strip	3,193	-	-	3,193	-
		TOTAL	$ 13,372,214	$ 407,357	$ (86,633)	$ 150,139	$ 12,716,840

Attachment 2

Advice 2746-G-A/2866-E-A

Calculation of Gain/(Loss) on Sale

1. **Property Description: Dixon Landing**
   Decisions (from D.06-05-041, Appendix A): D.99-10-001 and D.00-12-023
   Type of Asset Sale: Non-depreciable land
   Asset Class: Electric Distribution

				Line No.
Proceeds:	Sales Price	$ 613,457		
	Property Taxes	-		
	Gross Proceeds		$ 613,457	1
Less:	Incidental Costs:			
	Loan Costs	18,000		
	Real Property Taxes	3,094		
	Title Policy Fee	600		
	Recording Fee	42		
	Real Estate Commission	-		
	Document transfer tax	675		
	Escrow Costs	615		
	Courier Fees	-		
	Subtotal		23,026	2
	Net Proceeds Received		590,431	3
Less:	Original Cost Installed	1,239,090		
	Accum. Depreciation	-		
	Net Book Value		1,239,090	4
Pre-tax Gain/(Loss) on Disposition of Asset			$ (648,659)	5
Less Income Taxes (0.40746)			$ (264,303)	6
After-tax Gain/(Loss) on Sale			$ (384,357)	7
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ (384,357)	8
Gain/(Loss) Allocation to shareholders (50%)			$ (192,178)	9
Gain/(Loss) Allocation to ratepayers (50%)			$ (192,178)	10
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	11
After-tax Gross-Up Allocation to Ratepayers (Line 10 x Line 11)			$ (324,320)	12
Interest on Gain/(Loss)			$ (149,631)	13
Interest allocation to shareholders (50%)			$ (74,815)	14
Interest allocation to ratepayers (50%)			$ (74,815)	15
Total Gain/(Loss) allocation to shareholders (Line 9 + 14)			$ (266,994)	16
Total Gain/(Loss) allocation to ratepayers (Line 12 + 15)			$ (399,136)	17
as a debit to Distribution Revenue Adjustment Mechanism (DRAM)				

Calculation of Gain/(Loss) on Sale

2. Property Description: Sonoma Service Center
Decision: 99-12-019
Type of Asset Sale: Non-depreciable land and depreciable assets
Asset Class: Electric and Gas Distribution

		Total		Depreciable Assets		Non-Depreciable Land		Line No.
Proceeds:	Sales Price	$ 1,500,000		$ 651,471		$ 848,529		
	Escrow costs	47,047		20,433		26,614		
	Gross Proceeds		1,452,953		631,038		821,915	1
Less:	Disposal Costs			-		-		
	Internal Order Costs	-		-		-		
	Other Disposal Costs	21,000		9,121		11,879		
	Net Proceeds		1,431,953		621,917		810,036	2
Less:	Net Book Value		436,610		189,626		246,984	3
Pre-tax Gain/(Loss) on Disposition of Asset			$ 995,344		$ 432,292		$ 563,052	4
Less Income Taxes (0.40746)			$ 405,563		$ 176,142		$ 229,421	5
After-tax Gain/(Loss) on Sale			$ 589,781		$ 256,150		$ 333,631	6
Percentage Allocation Rule:								
Percentage of time in/out of ratebase							100% in ratebase	
Percentage Gain/(Loss) to shareholders							-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:							$ 333,631	7
Gain/(Loss) Allocation to shareholders (50%)							$ 166,815	8
Gain/(Loss) Allocation to ratepayers (50%)							$ 166,815	9
Gross-up for Ratepayer Portion:								
Gross-Up Factor							1.6876	10
After-tax Gross-Up Allocation to Ratepayers (Line 9 x Line 10)							$ 281,518	11
Interest on Gain/(Loss)			$ 218,004		$ 94,682		$ 123,322	12
Interest allocation to shareholders (50%)							$ 61,661	13
Interest allocation to ratepayers (50%)							$ 61,661	14
Total Gain/(Loss) allocation to shareholders (Line 8 + 13)							$ 228,476	15
Total Gain/(Loss) allocation to ratepayers (Line 11 + 14)					$ 350,832		$ 343,179	16
as a debit to Distribution Revenue Adjustment Mechanism (DRAM) and CFCA/NCA								

Calculation of Gain/(Loss) on Sale

3. **Property Description: Olive Drive**
Decision: 01-10-051
Type of Asset Sale: Non-depreciable land and depreciable assets
Asset Class: Electric Transmission (non-depreciable land); and Gas Transmission (depreciable assets)

		Total		Depreciable Assets		Non-Depreciable Land	
Proceeds:	Sales	$ 186,170		$ 52,144		$ 134,026	
	Interest on Deposit	-		-		-	
	Gross Proceeds		186,170		52,144		134,026
Less:	Escrow Costs	11,245		3,150		8,095	
	Disposal Costs	-		-		-	
	Internal Order Costs	-		-		-	
	Interest Income	-		-		-	
	Net Proceeds		174,925		48,994		125,930
Less:	Net Book Value		21,991		(188)		22,179
Pre-tax Gain/(Loss) on Disposition of Asset			$ 152,934		$ 49,182		$ 103,751
Less Income Taxes (0.40746)			$ 62,315		$ 20,040		$ 42,275
After-tax Gain/(Loss) on Sale			$ 90,620		$ 29,142		$ 61,477
Interest on Gain/(Loss)			15,098		4,855		10,242
Total Gain/(Loss) including interest			$ 105,717		$ 33,998		$ 71,719

The percentage allocation rule does not apply to the sale of non-depreciable land since it is an electric transmission asset sale. Accordingly, the gain for the non-depreciable land will be allocated according to the rules of the Federal Energy Regulatory Commission.

Calculation of Gain/(Loss) on Sale

4. **Property Description: Gilroy Service Center**
Decision: 00-12-047
Type of Asset Sale: Non-depreciable land and depreciable assets
Asset Class: Electric and Gas Distribution

		Total		Depreciable Assets		Non-Depreciable Land		Line No.
Proceeds:	Sales Price	$ 171,000		$ 154,962		$ 16,038		
	Interest on Deposit	-		-		-		
	Gross Proceeds		171,000		154,962		16,038	1
Less:	Escrow Costs	438		397		41		
Less:	Disposal Costs	-		-		-		
	Internal Order Costs	-		-		-		
Less:	Interest Income	-		-		-		
	Net Proceeds		170,562		154,565		15,997	2
Less:	Net Book Value		152,134		122,164		29,970	3
Pre-tax Gain/(Loss) on Disposition of Asset			$ 18,428		$ 32,401		$ (13,973)	4
Less Income Taxes (0.40746)			$ 7,509		$ 13,202		$ (5,694)	5
After-tax Gain/(Loss) on Sale			$ 10,919		$ 19,199		$ (8,280)	6
Percentage Allocation Rule:								
Percentage of time in/out of ratebase							100% in ratebase	
Percentage Gain/(Loss) to shareholders							-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:							$ (8,280)	7
Gain/(Loss) Allocation to shareholders (50%)							$ (4,140)	8
Gain/(Loss) Allocation to ratepayers (50%)							$ (4,140)	9
Gross-up for Ratepayer Portion:								
Gross-Up Factor							1.6876	10
After-tax Gross-Up Allocation to Ratepayers (Line 9 x Line 10)							$ (6,986)	11
Interest on Gain/(Loss)			$ 1,893		$ 3,328		$ (1,435)	12
Interest allocation to shareholders (50%)							$ (718)	13
Interest allocation to ratepayers (50%)							$ (718)	14
Total Gain/(Loss) allocation to shareholders (Line 8 + 13)							$ (4,857)	15
Total Gain/(Loss) allocation to ratepayers (Line 11 + 14)					$ 22,527		$ (7,704)	16
as a debit to Distribution Revenue Adjustment Mechanism (DRAM) and CFCA/NCA								

Calculation of Gain/(Loss) on Sale

5. Property Description: Richmond Station R
Decision: 01-03-064
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Distribution

				Line No.
Proceeds:	Sales Price	$ 562,045		
	Rent Payment	-		
	Property Taxes	3,452		
	Gross Proceeds		$ 565,497	1
Less:	Incidental Costs:			
	Document Transfer Tax	619		
	City Transfer Tax	1,971		
	Title Policy Fee	-		
	Recording Fee	-		
	Real Estate Commission	-		
	Document preparation	100		
	Escrow Costs	-		
	Courier Fee	40		
	Subtotal		2,729	2
	Net Proceeds		562,768	3
Less:	Other disposal costs not paid through an order:			
	Appraisal Fee	-		
	Land Use Plannig Fee	-		
	Property Taxes (Due to State)	3,452		
			3,452	4
Less:	Rent Payment	-	-	
Less:	Original Cost Installed	25,349		
	Accum. Depreciation	-		
	Net Book Value		25,349	5
Pre-tax Gain/(Loss) on Disposition of Asset			$ 533,967	6
Less Income Taxes (0.40746)			$ 217,570	7
After-tax Gain/(Loss) on Sale			$ 316,397	8
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 316,397	9
Gain/(Loss) Allocation to shareholders (50%)			$ 158,198	10
Gain/(Loss) Allocation to ratepayers (50%)			$ 158,198	11
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	12
After-tax Gross-Up Allocation to Ratepayers (Line 11 x Line 12)			$ 266,976	13
Interest on Gain/(Loss)			$ 49,214	14
Interest allocation to shareholders (50%)			$ 24,607	15
Interest allocation to ratepayers (50%)			$ 24,607	16
Total Gain/(Loss) allocation to shareholders (Line 10 + 15)			$ 182,806	17
Total Gain/(Loss) allocation to ratepayers (Line 13 + 16)			$ 291,583	18
as a credit to Distribution Revenue Adjustment Mechanism (DRAM)				

Calculation of Gain/(Loss) on Sale

6. Property Description: Manteca Line (North Section)
Decision: 00-06-017
Type of Asset Sale: Non-depreciable land
Asset Class: Gas Transmission

				Line No.
Proceeds:	Sales Price	$ 3,029		
	Rent Payment	-		
	Property Taxes	29		
	Gross Proceeds		$ 3,058	1
Less:	Document Transfer Tax	-		
	City Transfer Tax	-		
	Title Policy Fee	-		
	Recording Fee	-		
	Real Estate Commission	-		
	Document preparation	-		
	Escrow Costs	-		
	Courier Fee	20		
	Subtotal		20	2
	Net Proceeds		3,038	3
Less:	Appraisal Fee	-		
	Land Use Plannig Fee	-		
	Property Taxes (Due to State)	29	29	4
Less:	Original Cost Installed	-		
	Accum. Depreciation	-		
	Net Book Value		-	
Pre-tax Gain/(Loss) on Disposition of Asset			$ 3,009	5
Less Income Taxes (0.40746)			$ 1,226	6
After-tax Gain/(Loss) on Sale			$ 1,783	7
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 1,783	8
Gain/(Loss) Allocation to shareholders (50%)			$ 892	9
Gain/(Loss) Allocation to ratepayers (50%)			$ 892	10
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	11
After-tax Gross-Up Allocation to Ratepayers (Line 10 x Line 11)			$ 1,505	12
Interest on Gain/(Loss)			$ 277	13
Interest allocation to shareholders (50%)			$ 139	14
Interest allocation to ratepayers (50%)			$ 139	15
Total Gain/(Loss) allocation to shareholders (Line 9 + 14)			$ 1,030	16
Total Gain/(Loss) allocation to ratepayers (Line 12 + 15)			$ 1,643	17
as a credit to CFCA and NCA				

Calculation of Gain/(Loss) on Sale

7. Property Description: Manteca Line (Middle Section)
Decision: 00-06-017
Type of Asset Sale: Non-depreciable land
Asset Class: Gas Transmission

				Line No.
Proceeds:	Sales Price	$ 3,029		
	Property Taxes	-		
	Gross Proceeds		$ 3,029	1
Less:	Incidental Costs:			
	Document Transfer Tax	-		
	City Transfer Tax	-		
	Title Policy Fee	-		
	Recording Fee	-		
	Real Estate Commission	-		
	Document preparation	-		
	Escrow Costs	-		
	Courier Fee	40		
	Subtotal		40	2
	Net Proceeds Received		2,989	3
Less:	Original Cost Installed	-		
	Accum. Depreciation	-		
	Net Book Value		-	4
Pre-tax Gain/(Loss) on Disposition of Asset			$ 2,989	5
Less Income Taxes (0.40746)			$ 1,218	6
After-tax Gain/(Loss) on Sale			$ 1,771	7
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 1,771	8
Gain/(Loss) Allocation to shareholders (50%)			$ 885	9
Gain/(Loss) Allocation to ratepayers (50%)			$ 885	10
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	11
After-tax Gross-Up Allocation to ratepayers (Line 10 x Line 11)			$ 1,494	12
Interest on Gain/(Loss)			$ 275	13
Interest allocation to shareholders (50%)			$ 138	14
Interest allocation to ratepayers (50%)			$ 138	15
Total Gain/(Loss) allocation to shareholders (Line 9 + 14)			$ 1,023	16
Total Gain/(Loss) allocation to ratepayers (Line 12 + 15)			$ 1,632	17
as a credit to CFCA and NCA				

Calculation of Gain/(Loss) on Sale

8. **Property Description: Manteca Line (South Section)**
Decision: 00-06-017
Type of Asset Sale: Non-depreciable land
Asset Class: Gas Transmission

				Line No.
Proceeds:	Sales Price	$ 3,030		
	Property Taxes	33		
	Gross Proceeds		$ 3,063	1
Less:	Incidental Costs:			
	Document Transfer Tax	-		
	City Transfer Tax	-		
	Title Policy Fee	-		
	Recording Fee	-		
	Real Estate Commission	-		
	Document preparation	-		
	Escrow Costs	-		
	Courier Fee	-		
	Subtotal		-	2
	Net Proceeds Received		3,063	3
Less:	Other disposal costs not paid through an order:			
	Appraisal Fee	-		
	Land Use Plannig Fee	-		
	Property Taxes (Due to State)	33	33	4
Less:	Original Cost Installed	-		
	Accum. Depreciation	-		
	Net Book Value		-	5
Pre-tax Gain/(Loss) on Disposition of Asset			$ 3,030	6
Less Income Taxes (0.40746)			$ 1,235	7
After-tax Gain/(Loss) on Sale			$ 1,795	8
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 1,795	9
Gain/(Loss) Allocation to shareholders (50%)			$ 898	10
Gain/(Loss) Allocation to ratepayers (50%)			$ 898	11
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	12
After-tax Gross-Up Allocation to ratepayers (Line 11 x Line 12)			$ 1,515	13
Interest on Gain/(Loss)			$ 279	14
Interest allocation to shareholders (50%)			$ 140	15
Interest allocation to ratepayers (50%)			$ 140	16
Total Gain/(Loss) allocation to shareholders (Line 10 + 15)			$ 1,037	17
Total Gain/(Loss) allocation to ratepayers (Line 13 + 16)			$ 1,655	18
as a credit to CFCA and NCA				

Calculation of Gain/(Loss) on Sale

9. Property Description: Angwin Substation
Decision: 02-10-022
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Distribution

					Line No.
Proceeds:	Sales Price	$ 100,000			
	Property Taxes	651			
	Gross Proceeds		$	100,651	1
Less:	Incidental Costs:				
	Document Transfer Tax	110			
	City Transfer Tax				
	Title Policy Fee				
	Recording Fee	28			
	Real Estate Commission				
	Document preparation				
	Escrow Costs				
	Courier Fee				
	Subtotal			138	2
	Net Proceeds Received			100,513	3
	land	27,788			
	other	N/A			
	total internal order costs	27,788			
	Less: Internal Order costs			27,788	4
Less:	Other disposal costs not paid through an order:				
	Appraisal Fee	-			
	Land Use Plannig Fee	-			
	Property Taxes (Due to State)	651		651	5
Less:	Original Cost Installed	24,682			
	Accum. Depreciation	-			
	Net Book Value	24,682		24,682	6
Pre-tax Gain/(Loss) on Disposition of Asset			$	47,392	7
Less Income Taxes (0.40746)			$	19,310	8
After-tax Gain/(Loss) on Sale			$	28,082	9
Percentage Allocation Rule:					
Percentage of time in/out of ratebase			29% out of ratebase		
Percentage Gain/(Loss) to shareholders			$	8,144	10
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$	19,938	11
Gain/(Loss) Allocation to shareholders (50%)			$	9,969	12
Gain/(Loss) Allocation to ratepayers (50%)			$	9,969	13
Gross-up for Ratepayer Portion:					
Gross-Up Factor				1.6876	14
After-tax Gross-Up Allocation to ratepayers (Line 13 x Line 14)			$	16,824	15
Interest on Gain/(Loss)			$	3,841	16
Interest allocation to shareholders (64.5%) *			$	2,477	17
Interest allocation to ratepayers (35.5%) *			$	1,363	18
Total Gain/(Loss) allocation to shareholders (Line 10 + 12 + 17)			$	20,590	19
Total Gain/(Loss) allocation to ratepayers (Line 15 + 18)			$	18,187	20
as a credit to Distribution Revenue Adjustment Mechanism (DRAM)					

* The shareholder percentage of the interest is calculated based on multiplying the total interest by the percentage of time the property was out of rate base and adding that amount to the remaining interest that is divided 50:50 between shareholders and ratepayers.

Calculation of Gain/(Loss) on Sale

10. Property Description: Cesar Chavez (formerly Army Street)
Decision: 02-04-005
Type of Asset Sale: Non-depreciable land
Asset Class: Gas Local Storage

				Line No.
Proceeds:	Sales Price	$ 3,841,000		
	Rent Revenue	23,223		
	Property Taxes	226,146		
	Gross Proceeds		$ 4,090,369	1
Less:	Incidental Costs:			
	Document Transfer Tax	-		
	Document Transfer Tax	28,808		
	Title Policy Fee	-		
	Recording Fee	50		
	Real Estate Commission	-		
	Document preparation	-		
	Escrow Costs	-		
	Courier Fee	50		
	Subtotal		28,908	2
	Net Proceeds Received		4,061,462	3
	Less: Internal Order costs associated with Non Utility Property		303,554	4
Less:	Other disposal costs not paid through an order:			
	Appraisal Fee	-		
	Land Use Plannig Fee	-		
	Property Taxes (Due to State)	226,146	226,146	5
Less:	Rent Revenue		23,223	6
Less:	Original Cost Installed	82,356		
	Accum. Depreciation	-		
	Net Book Value		82,356	7
Pre-tax Gain/(Loss) on Disposition of Asset			$ 3,426,183	8
Less Income Taxes (0.40746)			$ 1,396,032	9
After-tax Gain/(Loss) on Sale			$ 2,030,150	10
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			10% out of ratebase	
Percentage Gain/(Loss) to shareholders			$ 203,015	11
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 1,827,135	12
Gain/(Loss) Allocation to shareholders (50%)			$ 913,568	13
Gain/(Loss) Allocation to ratepayers (50%)			$ 913,568	14
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	15
After-tax Gross-Up Allocation to ratepayers (Line 14 x Line 15)			$ 1,541,737	16
Interest on Gain/(Loss)			$ 272,934	17
Interest allocation to shareholders (55%) *			$ 150,114	18
Interest allocation to ratepayers (45%) *			$ 122,820	19
Total Gain/(Loss) allocation to shareholders (Line 11 + 13 + 18)			$ 1,266,696	20
Total Gain/(Loss) allocation to ratepayers (Line 16 + 19)			$ 1,664,557	21
as a credit to CFCA and NCA				

* The shareholder percentage of the interest is calculated based on multiplying the total interest by the percentage of time the property was out of rate base and adding that amount to the remaining interest that is divided 50:50 between shareholders and ratepayers.

Calculation of Gain/(Loss) on Sale

11. Property Description: San Rafael Gas Holder
Decision: 03-03-008
Type of Asset Sale: Non-depreciable land
Asset Class: Gas Local Storage

				Line No.
Proceeds:	Sales Price	$ 4,390,000		
	Rent Revenue	-		
	Property Taxes	39,879		
	Gross Proceeds		$ 4,429,879	1
Less:	Costs Included in Escrow Close:			
	Document Transfer Tax	8,580		
	Appraisal Fee	14,500		
	Title Policy Fee	-		
	Recording Fee	68		
	Other escrow fees	-		
	Document preparation	-		
	Escrow Costs	76		
	Courier Fee	-		
	Subtotal		23,224	2
	Net Proceeds Received		4,406,655	3
	Real Estate Commission		312,000	4
Less:	Other disposal costs not paid through an order:			
	Appraisal Fee	-		
	Land Use Plannig Fee	-		
	Property Taxes (Due to State)	39,879	39,879	5
Less:	Original Cost Installed	46,490		
	Accum. Depreciation	-		
	Net Book Value		46,490	6
Pre-tax Gain/(Loss) on Disposition of Asset			$ 4,008,286	7
Less Income Taxes (0.40746)			$ 1,633,216	8
After-tax Gain/(Loss) on Sale			$ 2,375,070	9
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 2,375,070	10
Gain/(Loss) Allocation to shareholders (50%)			$ 1,187,535	11
Gain/(Loss) Allocation to ratepayers (50%)			$ 1,187,535	12
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	13
After-tax Gross-Up Allocation to ratepayers (Line 12 x Line 13)			$ 2,004,084	14
Interest on Gain/(Loss)			$ 300,944	15
Interest allocation to shareholders (50%)			$ 150,472	16
Interest allocation to ratepayers (50%)			$ 150,472	17
Total Gain/(Loss) allocation to shareholders (Line 11 + 16)			$ 1,338,007	18
Total Gain/(Loss) allocation to ratepayers (Line 14 + 17)			$ 2,154,556	19
as a credit to CFCA and NCA				

Calculation of Gain/(Loss) on Sale

12. Property Description: Decoto Pipe Yard
Decision: 03-12-006
Type of Asset Sale: Non-depreciable land
Asset Class: Gas Distribution

				Line No.
Proceeds:	Sales Price	$ 18,076,000		
	Rent Revenue	-		
	Property Taxes	-		
	Gross Proceeds		$ 18,076,000	1
Less:	Costs Included in Escrow Close:			
	Relocation Costs	1,192,732		
	Document Transfer Tax	-		
	Appraisal Fee	-		
	Title Policy Fee	-		
	Recording Fee	50		
	Other escrow fees	-		
	Document preparation	-		
	Escrow Costs	-		
	Courier Fee	75		
	Subtotal		1,192,857	2
	Net Proceeds Received		16,883,143	3
Less:	Original Cost Installed	1,230,954		
	Accum. Depreciation	(787,959)		
	Net Book Value		442,995	4
Pre-tax Gain/(Loss) on Disposition of Asset			$ 16,440,148	5
Less Income Taxes (0.40746)			$ 6,698,703	6
After-tax Gain/(Loss) on Sale			$ 9,741,445	7
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 9,741,445	8
Gain/(Loss) Allocation to shareholders (50%)			$ 4,870,723	9
Gain/(Loss) Allocation to ratepayers (50%)			$ 4,870,723	10
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	11
After-tax Gross-Up Allocation to ratepayers (Line 10 x Line 11)			$ 8,219,831	12
Interest on Gain/(Loss)			$ 1,044,005	13
Interest allocation to shareholders (50%)			$ 522,002	14
Interest allocation to ratepayers (50%)			$ 522,002	15
Total Gain/(Loss) allocation to shareholders (Line 9 + 14)			$ 5,392,725	16
Total Gain/(Loss) allocation to ratepayers (Line 12 + 15)			$ 8,741,834	17
as a credit to CFCA and NCA				

Calculation of Gain/(Loss) on Sale

13. Property Description: Cooley Landing Substation
Decision: 04-03-024
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Transmission

Proceeds:	Sales Price	$	100,000		
	Rent Revenue		-		
	Property Taxes		6,086		
	Gross Proceeds			$	106,086
Less:	Escrow Costs/Debits:				
	Transfer Fee		-		
	Homeowners Fee True-up		-		
	Wire Service Fee		-		
	County Transfer Tax		-		
	City Transfer Tax		-		
	Real Estate Commission		-		
	Subtotal				-
	Net Proceeds				106,086
Less:	Closing Statement items:				
	Property Taxes (Due to State)		6,086		
	Lease/ Rent Expense		n/a		
	Rent Revenue		n/a		
	Subtotal				6,086
	Net Book Value of sold plant:				
	Original Cost Installed		10,636		
	Accum. Depreciation		-		
Less:	Net Book Value				10,636
Pre-tax Gain / (Loss) on Disposition of Asset				$	89,364
Less Income Taxes (0.40746)				$	36,412
After-tax Gain/(Loss) on Sale				$	52,951
Interest on Gain/(Loss)					5,612
Total Gain/(Loss) including interest				$	58,564

The percentage allocation rule does not apply to this sale since it is an electric transmission asset sale. Accordingly, the gain will be allocated according to the rules of the Federal Energy Regulatory Commission.

Calculation of Gain/(Loss) on Sale

14. Property Description: Froehlich/Bakersfield Fee Strip
Decision: 04-02-045
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Tranmission Plant

Proceeds:	Sales Price	$ 118,291	
	Rent Revenue	-	
	Property Taxes	930	
	Gross Proceeds		$ 119,221
Less:	Recording Fee	60	
	Real Estate Commission	-	
	Subtotal		60
	Net Proceeds		119,161
Less:	Cosing Statement items		
	Property Taxes (Due to State)	930	
	Lease/ Rent Expense	-	
	Rent Revenue	-	
	Subtotal		930
Less:	Net Book Value of sold plant:		
	Original Cost Installed	7,376	
	Accum. Depreciation	-	
	Net Book Value		7,376
Pre-tax Gain / (Loss) on Disposition of Asset			$ 110,856
Less Income Taxes (0.40746)			$ 45,169
After-tax Gain/(Loss) on Sale			$ 65,687
Interest on Gain/(Loss)			6,962
Total Gain/(Loss) including interest			$ 72,649

The percentage allocation rule does not apply to this sale since it is an electric transmission asset sale. Accordingly, the gain will be allocated according to the rules of the Federal Energy Regulatory Commission.

Calculation of Gain/(Loss) on Sale

15. Property Description: Concord Streetlight
Decision: 05-02-048
Type of Asset Sale: Electric Distribution System
Asset Class: Electric Distribution

Proceeds:	Sales Price	$ 1,208,806	
	Property Taxes	17,184	
	Gross Proceeds		$ 1,225,990
Less:	Incidental Costs:		
	Real Property Taxes	17,184	
	Title Policy Fee	-	
	Recording Fee	-	
	Real Estate Commission	-	
	Documentary Transfer Tax	-	
	Escrow Costs	-	
	Courier Fees	-	
	Subtotal		17,184
	Net Proceeds		1,208,806
	Original Cost Installed	1,562,876	
	Accum. Depreciation	(1,373,039)	
Less:	Net Book Value		189,837
Pre-tax Gain / (Loss) on Disposition of Asset			$ 1,018,969
Less Income Taxes (0.40746)			$ 415,189
After-tax Gain/(Loss) on Sale			$ 603,780
Interest on Gain/(Loss)			45,449
Total Gain/(Loss) including interest			$ 649,229

The percentage allocation rule does not apply to this sale since it is an electric distribution asset sale, under Redding II. Accordingly, the gain will be allocated 100% to shareholders.

Calculation of Gain/(Loss) on Sale

16. Property Description: Dupont Fee Strip
Decision: 05-02-037
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Transmission

Proceeds:	Sales Price	$ 46,000		
	Rent Revenue	-		
	Property Taxes	4,923		
	Gross Proceeds	50,923	$	50,923
Less:	Document Transfer Tax	51		
	Subtotal			51
	Net Proceeds			50,872
	Closing Statement items			
	Property Taxes (Due to State)	4,923		
	Lease/ Rent Expense	-		
	Rent Revenue	-		
Less:	Subtotal			4,923
	Net Book Value of sold plant:			
	Original Cost Installed	9,129		
	Accum. Depreciation	-		
Less:	Net Book Value			9,129
Pre-tax Gain / (Loss) on Disposition of Asset			$	36,820
Less Income Taxes (0.40746)			$	15,003
After-tax Gain/(Loss) on Sale			$	21,818
Interest on Gain/(Loss)				1,550
Total Gain/(Loss) including interest			$	23,367

The percentage allocation rule does not apply to this sale since it is an electric transmission asset sale. Accordingly, the gain will be allocated according to the rules of the Federal Energy Regulatory Commission.

Calculation of Gain/(Loss) on Sale

17. Property Description: Pine Flat
Decision: 04-11-020
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Transmission

Proceeds:	Sales Price	$ 250,000		
	Rent Revenue	-		
	Property Taxes	-		
	Gross Proceeds		$	250,000
Less:	Escrow Costs/Debits:			
	Recording Fee	31		
	Subtotal			31
	Net Proceeds			249,969
	Non-Closing Statement costs:			
	Order Costs	88,818		
Less:	Subtotal			88,818
	Closing Statement items:			
	Property Taxes (Due to State)	-		
	Lease/ Rent Expense	-		
	Rent Revenue	-		
Less:	Subtotal			-
	Net Book Value of sold plant:			
	Original Cost Installed	113,069		
	Accum. Depreciation	-		
Less:	Net Book Value			113,069
Pre-tax Gain / (Loss) on Disposition of Asset			$	48,082
Less Income Taxes (0.40746)			$	19,591
After-tax Gain/(Loss) on Sale			$	28,490
Interest on Gain/(Loss)				1,479
Total Gain/(Loss) including interest			$	29,969

The percentage allocation rule does not apply to this sale since it is an electric transmission asset sale. Accordingly, the gain will be allocated according to the rules of the Federal Energy Regulatory Commission.

Calculation of Gain/(Loss) on Sale

18. Property Description: Calaveras-Bass Mountain
Decision: 05-01-041
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Distribution

					Line No.
Proceeds:	Sales Price	$ 5,500			
	Rent Revenue	-			
	Property Taxes	31			
	Gross Proceeds		$	5,531	1
Less:	Escrow Fee	168			
	Document Transfer Tax	6			
	Subtotal			174	2
	Net Proceeds			5,357	3
	Closing Statement items:				
	Property Taxes (Due to State)	31			
	Lease/ Rent Expense	-			
	Rent Revenue	-			
Less:	Subtotal			31	4
	Net Book Value of sold plant:				
	Original Cost Installed	7			
	Accum. Depreciation	-			
Less:	Net Book Value			7	5
Pre-tax Gain/(Loss) on Disposition of Asset			$	5,319	6
Less Income Taxes (0.40746)			$	2,167	7
After-tax Gain/(Loss) on Sale			$	3,152	8
Percentage Allocation Rule:					
Percentage of time in/out of ratebase				100% in ratebase	
Percentage Gain/(Loss) to shareholders				-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$	3,152	9
Gain/(Loss) Allocation to shareholders (50%)			$	1,576	10
Gain/(Loss) Allocation to ratepayers (50%)			$	1,576	11
Gross-up for Ratepayer Portion:					
Gross-Up Factor				1.6876	12
After-tax Gross-Up Allocation to ratepayers (Line 11 x Line 12)			$	2,660	13
Interest on Gain/(Loss)			$	147	14
Interest allocation to shareholders (50%)			$	73	15
Interest allocation to ratepayers (50%)			$	73	16
Total Gain/(Loss) allocation to shareholders (Line 10 + 15)			$	1,649	17
Total Gain/(Loss) allocation to ratepayers (Line 13 + 16)			$	2,733	18
as a credit to Distribution Revenue Adjustment Mechanism (DRAM)					

Calculation of Gain/(Loss) on Sale

19. Property Description: Port Chicago
Decision: N/A (Ref No. 2002-L-08)
Type of Asset Sale: Non-depreciable land
Asset Class: Generation

				Line No.
Proceeds:	Sales Price	$ 2,050,000		
	Rent Payment	-		
	Property Taxes	34,625		
	Gross Proceeds		$ 2,084,625	1
Less:	Tree Removal	14,000		
	Commission	102,500		
	Settlement/ Closing Fee	800		
	City/County Tax/Stamps	2,255		
	Real Estate Commission	-		
	Document preparation	-		
	Escrow Costs	-		
	Credit for Water System	-		
	Subtotal		119,555	2
	Net Proceeds Received		1,965,070	3
Less	Internal Order Costs			
	Land	41,054		
	Other	-		
	Subtotal		41,054	4
Less:	Other disposal costs not paid through an order:			
	Appraisal Fee	-		
	Land Use Plannig Fee	-		
	Property Taxes (Due to State)	34,625		
	Subtotal		34,625	5
Less:	Original Cost Installed	782,044		
	Accum. Depreciation	-		
	Net Book Value		782,044	6
Pre-tax Gain/(Loss) on Disposition of Asset			$ 1,107,347	7
Less Income Taxes (0.40746)			$ 451,200	8
After-tax Gain/(Loss) on Sale			$ 656,147	9
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			74% out of ratebase	
Percentage Gain/(Loss) to shareholders			$ 485,549	10
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 170,598	11
Gain/(Loss) Allocation to shareholders (50%)			$ 85,299	12
Gain/(Loss) Allocation to ratepayers (50%)			$ 85,299	13
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	14
After-tax Gross-Up Allocation to ratepayers (Line 13 x Line 14)			$ 143,951	15
Interest on Gain/(Loss)			$ 23,039	16
Interest allocation to shareholders (87%) *			$ 20,044	17
Interest allocation to ratepayers (13%) *			$ 2,995	18
Total Gain/(Loss) allocation to shareholders (Line 10 + 12 + 17)			$ 590,892	19
Total Gain/(Loss) allocation to ratepayers (Line 15 + 18)			$ 146,946	20
as a credit to Utility Generation Balancing Account (UGBA)				

* The shareholder percentage of the interest is calculated based on multiplying the total interest by the percentage of time the property was out of rate base and adding that amount to the remaining interest that is divided 50:50 between shareholders and ratepayers.

Calculation of Gain/(Loss) on Sale

20. Property Description: Port Chicago 33' Fee Strip
Decision: 06-01-021
Type of Asset Sale: Non-depreciable land
Asset Class: Generation

					Line No.
Proceeds:	Sales Price	$ 50,000			
	Rent Revenue	-			
	Property Taxes	4,662			
	Gross Proceeds		$	54,662	1
Less:	Closing Fee	750			
	Document Transfer Tax	55			
	Subtotal			805	2
	Net Proceeds:			53,857	3
Less:	Non-Closing Statement costs:				
	Order Costs	25,864			
	Subtotal			25,864	4
Less:	Closing Statement items:				
	Property Taxes (Due to State)	4,662			
	Lease/ Rent Expense	n/a			
	Rent Revenue	n/a			
	Subtotal			4,662	5
Less:	Net Book Value of sold plant:				
	Original Cost Installed	6,303			
	Accum. Depreciation	-			
	Net Book Value			6,303	6
Pre-tax Gain/(Loss) on Sale			$	17,028	7
Less Income Taxes (0.40746)			$	6,938	8
After-tax Gain/(Loss) on Sale			$	10,090	9
Percentage Allocation Rule:					
Percentage of time in/out of ratebase			63% out of ratebase		
Percentage Gain/(Loss) to shareholders			$	6,356	10
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$	3,733	11
Gain/(Loss) Allocation to shareholders (50%)			$	1,867	12
Gain/(Loss) Allocation to ratepayers (50%)			$	1,867	13
Gross-up for Ratepayer Portion:					
Gross-Up Factor				1.6876	14
After-tax Gross-Up Allocation to ratepayers (Line 13 x Line 14)			$	3,150	15
Interest on Gain/(Loss)			$	232	16
Interest allocation to shareholders (81.5%) *			$	189	17
Interest allocation to ratepayers (18.5%) *			$	43	18
Total Gain/(Loss) allocation to shareholders (Line 10 + 12 + 17)			$	8,412	19
Total Gain/(Loss) allocation to ratepayers (Line 15 + 18)			$	3,193	20
as a credit to Utility Generation Balancing Account (UGBA)					

* The shareholder percentage of the interest is calculated based on multiplying the total interest by the percentage of time the property was out of rate base and adding that amount to the remaining interest that is divided 50:50 between shareholders and ratepayers.

Attachment 3

Advice 2746-G-A/2866-E-A

Calculation of Gain/(Loss) on Sale

1. **Property Description: Los Medanos/Swafford**
   Decision: 03-06-028
   Type of Asset Sale: Non-depreciable land
   Asset Class: Generation

				Line No.
Proceeds:	Sales Price	$ 2,150,000		
	Rent Revenue	-		
	Property Taxes	55,257		
	Subtotal - Gross Proceeds		$ 2,205,257	1
Less:	Escrow Costs/Debits:			
	Lease/ Rent Rebate (from PG&E to tenant)	(8,700)		
	Recording Fee	(62)		
	Real Estate Commission	(64,500)		
	Subtotal		(73,262)	2
	Net Proceeds:		2,131,995	3
Less:	Non-Closing Statement costs			
	Pre-Petition Real Estate Commission		64,500	4
	Other - GDTCMA Costs		265,981	5
	Subtotal		330,481	6
Less:	Closing Statement items			
	Property Taxes (Due to State)		55,257	7
	Lease/ Rent Rebate (from PG&E to tenant)		(8,700)	8
	Rent Revenue		-	9
	Subtotal		46,557	10
Less:	Net Book Value of sold plant			
	Original Cost Installed		3,875,454	11
	Accum. Depreciation		(3,875,454)	12
	Net Book Value		-	13
Pre-tax Gain/(Loss) on Disposition of Asset			$ 1,754,957	14
Less Income Taxes (0.40746)			$ 715,075	15
After-tax Gain/(Loss) on Sale			$ 1,039,882	16
Percentage Allocation Rule:				
Percentage of time in/out of ratebase			100% in ratebase	
Percentage Gain/(Loss) to shareholders			-	
Remaining Gain/(Loss) Subject to 50:50 Ratepayer/Shareholder Allocation:			$ 1,039,882	17
Gain/(Loss) Allocation to shareholders (50%)			$ 519,941	18
Gain/(Loss) Allocation to ratepayers (50%)			$ 519,941	19
Gross-up for Ratepayer Portion:				
Gross-Up Factor			1.6876	20
After-tax Gross-Up Allocation to ratepayers (Line 19 x Line 20)			$ 877,453	21
Interest on Gain/(Loss)			-	22
Interest allocation to shareholders (50%)			$ -	23
Interest allocation to ratepayers (50%)			$ -	24
Total Gain/(Loss) allocation to shareholders (Line 18 + 23)			$ 519,941	25
Total Gain/(Loss) allocation to ratepayers (Line 21 + 24)			$ 877,453	26
as a credit to Utility Generation Balancing Account (UGBA)				

Calculation of Gain/(Loss) on Sale

2. **Property Description: Brickner / Claremont Sub (Alameda County)**
   Decision: 03-12-056
   Type of Asset Sale: Non-depreciable land
   Asset Class: Electric Transmission

NOTE: This sale has not yet been consumated by PG&E. This is an estimate of the gain/(loss) on sale. The data provided is from A.02-12-033, Exhibit G.

Proceeds:	Sales Price	$ 40,000	
	Subtotal - Gross Proceeds		$ 40,000
Less:	Transaction Costs	-	
	Subtotal		-
	Net Proceeds:		40,000
Less:	Net Book Value	5,670	
	Subtotal		5,670
Pre-tax Gain / (Loss) on Disposition of Asset			$ 34,330
Less Income Taxes (0.40746)			$ 13,988
After-tax Gain/(Loss) on Sale			$ 20,342
Interest on Gain/(Loss)			-
Total Gain/(Loss) including interest			$ 20,342

The percentage allocation rule does not apply to this sale since it is an electric transmission asset sale. Accordingly, the gain will be allocated according to the rules of the Federal Energy Regulatory Commission.

Calculation of Gain/(Loss) on Sale

3. **Property Description: Viking Sale South (Shasta County)**
Decision: 05-02-010
Type of Asset Sale: Non-depreciable land
Asset Class: Electric Transmission

NOTE: This sale has not yet been consummated by PG&E. This is an estimate of the gain/(loss) on sale. The data provided is from A.04-09-022, Exhibit H.

Proceeds:	Sales Price	$ 249,000	
	Subtotal - Gross Proceeds		$ 249,000
Less:	Transaction Costs	118	
	Subtotal		118
	Net Proceeds:		248,882
Less:	Net Book Value	325	
	Subtotal		325
Pre-tax Gain / (Loss) on Disposition of Asset			$ 248,557
Less Income Taxes (0.40746)			$ 101,277
After-tax Gain/(Loss) on Sale			$ 147,280
Interest on Gain/(Loss)			-
Total Gain/(Loss) including interest			$ 147,280

The percentage allocation rule does not apply to this sale since it is an electric transmission asset sale. Accordingly, the gain will be allocated according to the rules of the Federal Energy Regulatory Commission.

Attachment 4

Documentation for 4 properties in and out of rate base at the time of sale

Angwin Substation
Cesar Chavez/Army Street
Port Chicago
Port Chicago 33' Fee Strip

Summary of 4 Properties In/Out of Rate Base at Time of Sale

	(a)	(b)	(c)	(d)	(e)	(f) = (d)-(c)	(g) = (e)-(d)	(h) = (g)/[(f)+(g)]
Name	Land Document	SBE	Year Purchased	Year Moved Out of Rate Base	Year Sold	Time In Rate Base (Years)	Time Out of Rate Base (Years)	Percentage of Time Out of Rate Base
9. Angwin Substation	2408-06-0544	135-28-17-1	1975	1995	2003	20	8	29%
10. Cesar Chavez/ Army St.	XXSF000497 XXSF000498 XXSF000500	135-38-22-1	1922	1995	2003	73	8	10%
19. Port Chicago	2402-01-0934	135-7-97L-19	1979	1985	2002	6	17	74%
20. Port Chicago 33' Fee Strip	2402-01-0774	135-7-97N-24	1974	1986	2006	12	20	63%

Explanation of Documentation and Methodology for Determining Time Property was In/Out of Rate Base

9. Angwin Substation

The Grant Deed indicates the date when PG&E acquired the property. The "Statement of Land Changes" indicates the SBE No. for the property and references to the grant deed via Land Document No. 2408-06-0544. FERC Form No. 1, Page 221 indicates when the property was transferred to Nonutility Property (Account 121), i.e., out of rate base. This property is reported under "Minor Item Devoted to Public Service" (Line No. 44 on p. 221.3) since the original cost falls below the threshold to be reported on an individual basis, in accordance with Instruction 5 on Page 221 of FERC Form No. 1. Thus, also included is the Non-Utility Property Subsidiary Ledger, dated August 1995, which confirms the date the property was transferred out of ratebase (Line No. 6).

10. Cesar Chavez/Army St.

The Indenture indicates the date when PG&E acquired the property. The "Statement of Land Changes" for the property is not available because the property was acquired before the form existed. FERC Form No. 1, Page 221 indicates when the property was transferred to Nonutility Property (Account 121), i.e., out of rate base. This property is reported under "Minor Item Devoted to Public Service" (Line No. 44 on p. 221.3) since the original cost falls below the threshold to be reported on an individual basis, in accordance with Instruction 5 on Page 221 of FERC Form No. 1. Thus, also included is the Non-Utility Property Subsidiary Ledger, dated June 1995, which confirms the date the property was transferred out of rate base (Line No. 6).

19. Port Chicago

The Grant Deed indicates the date when PG&E acquired the property. The "Statement of Land Changes" indicates the SBE No. for the property and references to the grant deed via Land Document No. 2402-01-0934. FERC Form No. 1, Page 221-A indicates when the property was transferred to Nonutility Property (Account 121), i.e., out of rate base. See Line No. 5 for the property line item. The GM number (GM189853) listed in FERC Form No. 1 references to the "Statement of Land Changes" under Remarks.

20. Port Chicago 33' Fee Strip

The Grant Deed indicates the date when PG&E acquired the property. The "Statement of Land Changes" indicates the SBE No. for the property and references to the grant deed via Land Document No. 2402-01-0774. FERC Form No. 1, Page 221 indicates when the property was transferred to Nonutility Property (Account 121), i.e., out of rate base. See Line No. 16-18 for the property line item. The GM number (GM183154) listed in FERC Form No. 1 references to the "Statement of Land Changes" under Remarks.

9. Angwin Substation

Consideration #19,500.00

2408-06-0544

VOL 981 PAGE 110

3008-1146 Angwin S/S
11 74 1
AFTER RECORDING, RETURN TO:

FOR RECORDER'S USE ONLY

Pacific Gas & Electric Company
Land Department
Land Acquistion Section
77 Beale Street
San Francisco, Ca. 94106

BM3589

RECORDED AT REQUEST OF TITLE INS. & TRUST CO.
IN OFFICIAL RECORDS OF NAPA COUNTY, CALIF.
10:20 A.M. DEC 12 1975
ELEANOR E. KIMBROUGH
COUNTY RECORDER

4.00

Documentary Transfer Tax $ 11.55
X Computed on full value of Property Conveyed, or
— Computed on full value less liens & encumbrances remaining thereon at time of sale.
Signature of declarant or agent determining tax

"UNINCORP."

GRANT DEED

LILY ROSSINI hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, that certain real property, situate in the County of Napa, State of California, described as follows:

(APN 21-010-27)

Being a portion of the lands of Lily Rossini as described in deed recorded in Book 260 of Official Records, Page 496 and Book 536 of Official Records, Page 48, Napa County Records, and being also a portion of Section 12, T8N, R6W, M.D.M., and being more particularly described as follows:

Beginning at a Pacific Gas and Electric Company aluminum monument set in the south line of said Section 12, from which the found 3/4 inch iron pipe with Napa County tag shown upon the map filed for record in Book 5 of Surveys at Page 54, Napa County Records, as marking the southwest corner of said Section 12 bears North 88° 40' 55" West 610.32 feet; thence running along the south line of said Section 12, South 88° 40' 55" East 37.92 feet to the found "T" Bar and cap marked R.E. 11649 shown upon said map as marking the northwest corner of the parcel of land designated "A" upon said map; thence continuing along the south line of said Section 12, South 88° 40' 55" East 162.08 feet to a Pacific Gas and Electric

MAIL TAX STATEMENTS TO:

Pacific Gas and Electric Company
Land Department
Land Acquisition Section
77 Beale Street
San Francisco, California 94106

Company aluminum monument set to mark the southeast corner of the parcel of land described herein; thence North 1° 19' 05" East 310.00 feet to a Pacific Gas and Electric Company aluminum monument set to mark the northeast corner of the parcel of land described herein; thence North 88° 40' 55" West 195.62 feet to a Pacific Gas and Electric Company aluminum monument set in the easterly boundary line of the 20.00 foot Right of Way from Lily Rossini to the City of St. Helena dated May 15, 1958 and recorded in Book 569 of Official Records, Page 160, Napa County Records; thence running along said easterly boundary line, South 17° 11' 05" West 166.66 feet to a Pacific Gas and Electric Company aluminum monument set to mark the most westerly corner of the parcel of land described herein; thence continuing along said easterly boundary line, South 14° 03' 55" East 155.25 feet to the point of beginning.

Containing 1.56 acres. Basis of bearing: Solar observation

This description was prepared by Herbert G. Passarino, L.S. 2757, or under his direction and is based on a field survey made in September, 1974, in conformance with the requirements of the Land Surveyor's Act.

Dated April 16, 1975.

Lily Rossini

Lily Rossini

North Bay
GM 181774
Dwg.
T.8N., R.6W.,
M.D.B.& M.
74-065
1S
vg

Prepared WGJ

Checked GWM

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company (COMPANY) 1976 (ROLL YEAR) Napa (COUNTY)

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

OMITTED THIS YEAR — SALE ☐ LEASE ☐ REPARCELLING ☐				REPORTED FIRST TIME THIS YEAR — PURCHASE ☒ LEASE ☐ REPARCELLING ☐			
CODE AREA	MAP	PAR	AC. OR SQ. FT.	CODE AREA	MAP	PAR	AC. OR SQ. FT.
				85-001	135-28-17	1	1.560 Ac.

Grantor, ~~XXXXXXXXXXXXXX~~: Lily Rossini
Address: 400 Crystal Springs Road, St. Helena, California 94574

Instrument and Date: 2408-06-0544 April 16, 1975 F

Recording Reference and Date: December 12, 1975 Volume 981 O.R. Page 110

Improvements at time of purchase consist of: None purchased

Purchase Price, ~~XXXXXXXXXXXXXXXXXXXXXX~~ $ 10,500

County Assessor's Parcel Number: APN 21-010-27

Last Year's Assessed Values by County Assessor: Land $ 11,500 for 80.67 acres
Imp. $ _____

Remarks: GM 181774 - Angwin Substation

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor ☐ ..... Lessee ☐
Normal operating costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Routine maintenance costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Cost of major repairs to be paid by ..... Lessor ☐ ..... Lessee ☐
Structural changes or replacement costs to be paid by.. Lessor ☐ ..... Lessee ☐
Other provisions of lease _____

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Property Not Previously Devoted to Public Service:			
2				
3	Division 04 - North Bay			
4	Larson property. GM4736195	200,861		200,861
5				
6	Land for Mendocino Power Plant and R/W for Transmission			
7	Line, GM 166066. Retire portion GM47400940	202,115		202,115
8				
9	**King Ranch, GM 191349.	1,166,864		1,166,864
10				
11	**Swett Ranch, GM1919174.	6,555,981		6,555,981
12				
13	Division 06 - Sacramento			
14	Mentezuma PP, 1,660 acres (land and improvements) and			
15	2 mi R/W, GM151341	671,322		671,322
16				
17				
18	Division 10 - De Sabla			
19	Yellow Creek Development	109,232		109,232
20				
21				
22	Division 11 - Pipeline Operations			
23	Hinkley Comp. Sta. soil & groundwater remediation			
24	project. Purchase 2 parcels (180 A) located over an			
25	underground chromium plume. GM1960673	4,375,697	36,080	4,411,777
26				
27				
28	Division 18 - Coast Valleys			
29	South Moss Landing Plant, 480 acres, GM151085/DL3546.			
30	Retired portion, GM4499349.	798,014		798,014
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

Name of Respondent Pacific Gas and Electric Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/96	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Property Previously Devoted to Public Service:			
2				
3	Division 04 - North Bay			
4	Cloverdale, 500KV substa. & two 500KV T/L R/W,			
5	GM 168100. Transferred from Plant Held for Future Use			
6	(PHFU) 07/90.	1,381,628		1,381,628
7				
8	Cortina-Mendocino Sub., 54 mi. 230KV T/L R/W, GM149552			
9	Transferred from PHFU 07/90.	116,637		116,637
10				
11	Elk Substa., 10 acres & 110KV T/L R/W to Mendocino			
12	Substa. GM154552. Transferred from PHFU 07/90	363,372		363,372
13				
14	Napa Service Center, 10.2 acres. GM186635 6/83.	145,781		145,781
15				
16	Novato Svc Ctr, land, GM178402. Transferred from			
17	PHFU 07/90.	151,868		151,868
18				
19	Land for San Rafael Jct. switching sta. (GM170643);			
20	retired San Rafael Svc Ctr. (GM4740874). Transfer from			
21	PHFU, 7/90.	269,694		269,694
22				
23	Division 06 - Sacramento			
24	Jameson 230KV Substation and 230KV tap, GM191263.			
25	Transfer from PHFU 12/92.	533,745		533,745
26				
27	R/W Table Mt/Tesla 500KV T/L GM176586. Transferred			
28	from PHFU 1/93.	438,045		438,045
29				
30	Division 10 - De Sabla			
31	R/W, 11 miles for 60KV line from Butt Valley PH and			
32	Chester, GM181387. Transferred from PHFU 07/90.	116,565		116,565
33				
34	R/W 110KV T/L, Hamilton Junction to Butte Substation			
35	GM137914. Transferred from PHFU 07/90.	160,884		160,884
36				
37	Division 12 - Colgate/Sierra			
38	R/W Table Mt/Tesla 500KV T/L. GM176586. Transferred			
39	from PHFU 12/92.	1,174,965		1,174,965
40				
41	Division 15 - Drum/Sierra			
42	R/W Table Mt/Tesla 500KV T/L. GM176586. Transferred			
43	from PHFU 12/92.	237,654		237,654
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

Name of Respondent: Pacific Gas and Electric Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/96	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Division 16 - Stockton			
2	Modesto Customer Svc. Office, 135-50-017A, pcl 1,			
3	0.293 acres. Transferred from PIS 5/95.	0	105,885	105,885
4				
5	R/W Table Mt/Tesla 500KV T/L. GM176586. Transferred			
6	from PHFU 12/92.	162,441		162,441
7				
8	R/W Lockford/Lodi 60/115KV pole line, GM1886250.			
9	Transferred from PHFU 12/89.	171,704		171,704
10				
11	R/W (Water Dept) bet. Lone and Martell. GM177484.			
12	Transferred from PHFU 07/90.	113,274		113,274
13				
14	Division 25 - San Joaquin			
15	R/W, 15.7 miles for 230KV T/L. GM151005. 07/83.	144,867		144,867
16				
17	R/W, 56 miles for 500KV twr, bet. Gates & Gregg Substns			
18	(1975) GM 183378. Transferred from PHFU 12/92.	730,614		730,614
19				
20	Division 08 - San Jose			
21	Dado Street, 135-43-078A, pcl 1, 7.499 acres.			
22	Transferred from PIS 7/95.	0	809,157	809,157
23				
24	Los Gatos Substation, 23.000 acres for 230/115KV; 5.34			
25	acres site for Felton Switching Sta and R/W for tower			
26	related 230 & 115KV lines, Santa Clara & Santa Cruz			
27	Counties. GM162255. 11/69.	338,767		338,767
28				
29	Varona Substation site, Los Gatos, GM1851590. Transfer			
30	from PHFU 12/89.	233,438		233,438
31				
32	Division 18 - Coast Valleys			
33	R/W, 37.53 miles, So Moss Landing PP, GM154549. 3/83.	855,529		855,529
34				
35	Division 02 - San Francisco			
36	Station-T Cogeneration facility, GM1941475. Transferred			
37	from PHFU 12/89.	1,623,596		1,623,596
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

Name of Respondent Pacific Gas and Electric Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/96	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Division 01 - East Bay			
2				
3	Pittsburg PP #8, 457 acres, GM178345/DL3546, 12/85.	1,614,709		1,614,709
4				
5	Pittsburg PP, land for expansion, GM178513/DL3546,			
6	12/85.	918,080		918,080
7				
8	Pittsburg PP, land for Units 8 & 9, GM189853/DL3546.			
9	12/85. Portion sold, GM195384, 5/90.	788,347		788,347
10				
11	Pittsburg PP, 250 acres, GM183154. Transferred from			
12	PHFU 12/86.	850,182		850,182
13				
14				
15				
16				
17				
18				
19				
20	**Properties leased to another company:			
21	(1) King Ranch Property is leased to Five Dot Land and			
22	Cattle Company, which is not an associated company.			
23				
24	(2) Swett Ranch Property is leased to Schene			
25	Enterprises, Inc., which is not an associated			
26	company.			
27				
28	Footnote			
29	(A) This amount includes $1.4M which represents a			
30	transfer of land, which has been determined to be			
31	no longer used and useful in service to nonutility.			
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	726,256	484,069	1,210,325
45	Minor Items-Other Nonutility Property	415,140	0	415,140
46	TOTAL	$28,857,868	$1,435,191	$30,293,059

PACIFIC GAS & ELECTRIC
NON-UTILITY PROPERTY (ACCOUNT 8142)
BALANCE PER SUBSIDIARY LEDGER
AUGUST 1995

Line No.	ACTIVITY	JULY 1995 NON-UTILITY REPORT	AUGUST CURRENT ACTIVITY	AUGUST 1995 BALANCE PER SUBSIDIARY LEDGER
1	Non-Utility Property	29,456,755.06		29,456,755.06
2	JE 96P013 Kaminsky Request--land		1,566.00	1,566.00
3	JE 96P014 Station D Oakland--land		23,181.45	23,181.45
4	JE 96P016 Chester PUD--land		1,790.50	1,790.50
5	JE 96P017 Sacramento Gas Plant--land		78,160.00	78,160.00
6	JE 96P018 Angwin Substation--land		24,682.00	24,682.00
7	JE 96P020 Deer Creek--land		7,854.00	7,854.00
8	JE 96P021 Fairview Avenue--land		176.00	176.00
9	JE 96P022 Former Vallejo Office Site--land		33,876.00	33,876.00
10	JE 96P024 Olive Highway/Hilldale Avenue--land		17,433.00	17,433.00
11	Hinkley Compressor Station		5,030.76	5,030.76
19	**Total Account 8142**	29,456,755.06	193,749.71	29,650,504.77

Notes:

10. Cesar Chavez/Army Street

XXSF000500

~~SF-0500~~

NOTED
GKC ✓
GCH ✓
CHP ✓
RMA ✓ Pencil
LHD ✓
JWB ✓
WJS

GM 4566

243-235

XXSF000500

THIS INDENTURE, made this seventeenth day of May, A. D. 1922, between OCEAN SHORE RAILROAD COMPANY, a California Corporation, organized and existing under the laws of the State of California, the party of the first part, and PACIFIC GAS AND ELECTRIC COMPANY, a California Corporation, organized and existing under the laws of the State of California, the party of the second part,

WITNESSETH: That the said party of the first part, for and in consideration of the sum of TEN and 00/100 Dollars ($10.00), lawful money of the United States of America, to it in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, does by these presents grant, bargain, sell, convey and confirm unto the said party of the second part, and to its successors and assigns forever, all that certain lot, piece or parcel of land, situate, lying and being in the City and County of San Francisco, State of California, and bounded and particularly described as follows, to-wit:

BEGINNING at a point on the southerly line of Army Street, as widened, distant thereon five hundred and sixty (560) feet easterly from the southeasterly corner of Army and De Haro Streets; and running thence easterly along said line of Army Street one hundred (100) feet; thence at a right angle south 2° 50' 10" east, one hundred and sixteen and twenty-three one-hundredths (116.23) feet along the property line of premises described in deed from Ocean Shore Railroad Company to The Western Pacific Railroad Company, recorded December 30th, 1921, in Liber 418 of Official Records, page 181; thence south 55° 02' 15" west, eight hundred and twenty-seven and two hundred and thirty-eight one-thousandths (827.238) feet to the center line of De Haro Street, produced southerly; thence northerly along the center line of De Haro Street,

BEST COPY

312-15

produced southerly, parallel with the easterly line of De Haro Street, produced southerly, one hundred and fifty-five (155) feet, more or less, to the southerly line of said De Haro Street, as said street now exists; thence north 55° 2' 15" east, seven hundred and eight (708) feet to a point distant five hundred and sixty (560) feet easterly from the easterly line of De Haro Street, measured at right angles thereto, and which is also distant twenty-three and two-tenths (23.2) feet southerly from the southerly line of Army Street, measured at right angles thereto; and thence northerly twenty-three and two-tenths (23.2) feet to the point of beginning.

TOGETHER with all and singular the tenements, hereditaments and appurtenances thereunto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

TO HAVE AND TO HOLD all and singular the said premises, together with the appurtenances unto the said party of the second part, and to its successors and assigns forever, subject to taxes for the fiscal year ending June 30th, 1923.

Also; subject to that certain indenture dated January 25, 1915, by and between the Ocean Shore Railroad Company, the party of the first part, and the City and County of San Francisco, a Municipal Corporation, the party of the second part, and recorded on February 11, 1915, in Liber 830 of Deeds, page 333, Official Records of the City and County of San Francisco, wherein a perpetual right or easement to construct and maintain a main sewer in and under a portion of the tract herein described, is conveyed by the party of the first part to the party of the second part.

IN WITNESS WHEREOF, said OCEAN SHORE RAILROAD

BEST COPY

COMPANY, a California Corporation, has caused its corporate name to be hereto subscribed and its official seal affixed by its proper officers thereunto duly authorized the day and year first hereinabove written.

OCEAN SHORE RAILROAD COMPANY,

By John F. Sutton
Vice-President.

By J. W. Crosby
Secretary.

Signed, Sealed and delivered
in the presence of

Daisy Crothers Wilson

STATE OF CALIFORNIA, } ss.
City and County of San Francisco }

On this 18th day of May in the year one thousand nine hundred and twenty-five, before me, DAISY CROTHERS WILSON, a Notary Public, in and for the City and County of San Francisco, State of California, residing therein duly commissioned and sworn, personally appeared John F. Sutton and J. W. Crosby known to me to be the Vice-Presidents and Secretary respectively of the Corporation described in and that executed the within instrument, and also known to me to be the persons who executed it on behalf of the Corporation therein named, and they acknowledged to me that such Corporation executed the same.

In Witness Whereof, I have hereunto set my hand and affixed my official seal at my office in the City and County of San Francisco, the day and year in this Certificate first above written.

Daisy Crothers Wilson
Notary Public in and for the City and County of San Francisco, State of California.
My Commission expires August 14, 1925.

DAISY CROTHERS WILSON
NOTARY PUBLIC PUBLIC STENOGRAPHER
22 MONTGOMERY STREET, SAN FRANCISCO
TELEPHONE KEARNY 5916

(Corporation)

BEST COPY

11674 W50637

COMPARED ALLEN CURTIS BURNHAM

MAP NO.

D E E D

OCEAN SHORE RAILROAD COMPANY, a California Corporation,

to

PACIFIC GAS AND ELECTRIC COMPANY, a California Corporation,

Dated May 17th, 1922.

Recorded at the request of
CALIFORNIA-PACIFIC TITLE INS. CO.

MAY 19 1922 P

at 37 *min. past* 2 *M.*

Liber 560 Official Records

RECORDS OF CITY AND COUNTY OF SAN FRANCISCO, STATE OF CALIFORNIA

ELIMOND GODCHAUX, Recorder

By [signature] Deputy

BALDWIN & HOWELL 318-324 KEARNY ST. SAN FRANCISCO, CAL. REAL ESTATE AGENTS

315

BEST COPY

XXSF000497 ~~SF-0497~~

243-233

NOTED
GHC ✓
GCH
CHP ✓
RMA ✓
LHD ✓
JWB ✓
WJS

GM L 4566

Consideration $100.00

THIS INDENTURE, Made this seventeenth day of May, A. D. 1922, BETWEEN CLAY SLOCUMB and ROSE SLOCUMB, his wife, of the City and County of San Francisco, State of California, the parties of the first part, and PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, organized and existing under the Laws of the State of California, the party of the second part,

WITNESSETH: That the said parties of the first part, for and in consideration of the sum of TEN and 00/100 ($10.00) Dollars, lawful money of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents, grant, bargain, sell, convey and confirm unto the said party of the second part, and to its successors and assigns forever, all those certain lots, pieces or parcels of land, situate, lying and being in the City and County of San Francisco, State of California, and bounded and particularly described as follows, to-wit:

BEGINNING at a point on the southerly line of Army Street, as widened, distant thereon five hundred and sixty (560) feet easterly from the southeasterly corner of Army and DeHaro Streets, (which point of beginning is the point of intersection of said line of Army Street with the former easterly line of Wisconsin Street now closed;) thence westerly along said line of Army Street one hundred and eighty (180) feet; thence at a right angle southerly one hundred and thirty-six and two-tenths (136.2) feet to the northerly property line of Ocean Shore Railroad Company; thence easterly along said property line of Ocean Shore Railroad Company to the former easterly line of Wisconsin Street; thence northerly along said former easterly line of Wisconsin Street twenty-three and two-tenths (23.2) feet to the point of beginning.

BEGINNING at a point which is distant two hundred and eighty (280) feet easterly from the easterly line of DeHaro Street, measured at right angles thereto, and also distant forty-one (41) feet southerly from the southerly line of Army Street, as widened, thence southerly parallel with the easterly line of DeHaro Street ninety-five (95) and two and two-fifths (2-2/5) inches; thence at a right angle easterly one hundred (100) feet; thence at a right angle northerly ninety-five (95) and two and two-fifths (2-2/5) inches, thence at a right angle westerly one hundred (100) feet to the point of beginning.

BEING a portion of POTRERO NUEVO BLOCK No. 188.

TOGETHER with all and singular the tenements, hereditaments and appurtenances thereunto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.

TO HAVE AND TO HOLD all and singular the said premises, together with the appurtenances unto the said party of the second part, and to its successors and assigns, forever, subject to taxes for the fiscal year ending June 30th, 1923.

IN WITNESS WHEREOF, the said parties of the first part have hereunto set their hands and seals, the day and year first above written.

Signed, Sealed and Delivered in the Presence of

Clay Slocumb

Rose Slocumb

BALDWIN & HOWELL SAN FRANCISCO

BEST COPY

XXSF000497

STATE OF CALIFORNIA,
City and County of San Francisco } ss.

On this 6th day of May in the year One Thousand Nine Hundred and twenty two

before me, MURIEL ATHERTON RUSSELL, a Notary Public, in and for the City and County of San Francisco, personally appeared

Elgin Sloanaker and Rose Sloanaker his wife

known to me to be the person s whose name s subscribed to the within instrument, and they duly acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my Official Seal, at my office in the City and County of San Francisco, the day and year in this certificate first above written.

Muriel Atherton Russell
Notary Public in and for the City and County of San Francisco, State of California

(General)

My Commission Expires January 9, 1924.

BEST COPY

W50516

COMPARED MARTIN
Sullivan

D E E D

CLAY SLOCUMB and ROSE SLOCUMB, his wife,

to

PACIFIC GAS AND ELECTRIC COMPANY, a California Corporation.

Dated May 17th, 1922.

Recorded at the request of
CALIFORNIA-PACIFIC TITLE INS. CO.

MAY 19 1922
at 16 *min. past* 9 *o'clock* A. *M.*
Liber 550 *Official Records of* P. 335

RECORDS OF
CITY AND COUNTY OF SAN FRANCISCO
STATE OF CALIFORNIA
EDMOND GODCHAUX, Recorder
By

BALDWIN & HOWELL, 318-324 SUTTER ST. SAN FRANCISCO, CAL. REAL ESTATE AGENTS

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YMS 4566 XXSF000498 243-234

7600

SF-0498

GEC ✓
GTH ✓
CJP
RSA ✓
LHD ✓
JWB ✓
WJS

This Indenture,

Made this sixteenth *day of* May *A. D. 1922*

Between E. W. NEWELL and ALLENE B. NEWELL, his wife, of the City of Oakland, County of Alameda, State of California, *the parties of the first part, and* PACIFIC GAS AND ELECTRIC COMPANY, a California Corporation, organized and existing under the Laws of the State of California, *the party of the second part,*

Witnesseth: *That the said parties of the first part, for and in consideration of the sum of* TEN and 00/100 ($10.00) *Dollars,* lawful money *of the United States of America, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, do by these presents grant, bargain, sell, convey and confirm unto the said party of the second part, and to its successors and assigns forever, all that certain lot, piece or parcel of land situate, lying and being in the City and County of San Francisco State of California and bounded and particularly described as follows, to wit:*

BEGINNING at a point on the southerly line of Army Street, as widened, distant thereon two hundred and eighty (280) feet easterly from the southeasterly corner of Army and DeHaro Street; running thence westerly along said line of Army Street eighty (80) feet; thence at a right angle southerly two hundred forty-nine and two tenths (249.2) feet to the northerly property line of Ocean Shore Railroad Company; thence northeasterly along said property line of Ocean Shore Railroad Company to a point which is distant three hundred and eighty (380) feet easterly from the easterly line of DeHaro Street, measured at right angles thereto, and is also distant one hundred and thirty-six and two tenths (136.2) feet southerly from said southerly line of Army Street, measured at right angles thereto, thence westerly parallel with said southerly line of Army Street one hundred (100) feet, thence at a right angle northerly one hundred and thirty-six and two tenths (136.2) feet to the point of beginning.

BEGINNING at a point on the southerly line of Army Street, as widened, distant thereon three hundred and eighty (380) feet easterly from the southeasterly corner of Army and DeHaro Streets, and running thence southerly parallel with the easterly line of DeHaro Street twenty-one and forty-four one hundredths (21.44) feet, thence northwesterly on a curve line with radius of one thousand and twenty-three (1023) feet to the southerly line of Army Street; thence easterly along said line of Army Street to the point of beginning.

Together *with all and singular the tenements, hereditaments and appurtenances thereunto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof.*

To Have and to Hold *all and singular the said premises, together with the appurtenances, unto the said party of the second part, and to its successors and assigns forever* subject to taxes for the fiscal year ending June 30th, 1923.

St.
City and
On
before

In Witness Whereof, *the said parties of the first part have hereunto set their hand and seal, the day and year first above written.*

Signed, Sealed and Delivered in the Presence of

E. W. Newell SEAL

Allene B. Newell SEAL

SEAL

SEAL

XXSF000498

My Comm

Crocker's Blank No. 736—DEED—BARGAIN AND SALE (A)

BEST COPY

W50179

Deed.

E. E. NEWELL and ALLENE S. NEWELL, his wife,

to

PACIFIC GAS AND ELECTRIC COMPANY, a California Corporation.

DATED May 16th, 1922.

File for Record at the Request of CALIFORNIA-PACIFIC TITLE INS. CO.

MAY 17 1922 A. D. 19 at 29 min. past 3 o'clock, P. M., and recorded in Vol. 526 Official Records, page 348, County Records.

RECORDER'S OFFICE CITY AND COUNTY OF SAN FRANCISCO, Cal.

EDMOND GODCHAUX, Recorder

By _____ Deputy Recorder

Fee $1.30

FEITSCHEN

COMPARED COPY

BEST COPY

\TE OF CALIFORNIA, } ss.
County of San Francisco }

this 16th day of May in the year one thousand nine hundred and twenty-five

, FLORA HALL, a Notary Public, in and for the City and County of San Francisco, residing therein, duly commissioned and sworn, personally appeared E M Newell and Alberta B Newell, his wife

known to me to be the person whose name is subscribed to the within instrument, and they duly acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, at my office in the City and County of San Francisco, the day and year in this certificate first above written.

Flora Hall

Notary Public in and for the City and County of San Francisco, State of California.

sion Expires April 18, 1925.

BEST COPY

Name of Respondent: Pacific Gas and Electric Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr): 04/29/96	Year of Report: Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Property Not Previously Devoted to Public Service:			
2				
3	Division 04 - North Bay			
4	Larson property. GM4736195	200,861		200,861
5				
6	Land for Mendocino Power Plant and R/W for Transmission			
7	Line, GM 166066. Retire portion GM47400940	202,115		202,115
8				
9	**King Ranch, GM 191349.	1,166,864		1,166,864
10				
11	**Swett Ranch, GM1919174.	6,555,981		6,555,981
12				
13	Division 06 - Sacramento			
14	Mentezuma PP, 1,660 acres (land and improvements) and			
15	2 mi R/W, GM151341	671,322		671,322
16				
17				
18	Division 10 - De Sabla			
19	Yellow Creek Development	109,232		109,232
20				
21				
22	Division 11 - Pipeline Operations			
23	Hinkley Comp. Sta. soil & groundwater remediation			
24	project. Purchase 2 parcels (180 A) located over an			
25	underground chromium plume. GM1960673	4,375,697	36,080	4,411,777
26				
27				
28	Division 18 - Coast Valleys			
29	South Moss Landing Plant, 480 acres, GM151085/DL3546.			
30	Retired portion, GM4499349.	798,014		798,014
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

Name of Respondent Pacific Gas and Electric Company	This Report Is: (1) [X] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/96	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Property Previously Devoted to Public Service:			
2				
3	Division 04 - North Bay			
4	Cloverdale, 500KV substa. & two 500KV T/L R/W,			
5	GM 168100. Transferred from Plant Held for Future Use			
6	(PHFU) 07/90.	1,381,628		1,381,628
7				
8	Cortina-Mendocino Sub., 54 mi. 230KV T/L R/W, GM149552			
9	Transferred from PHFU 07/90.	116,637		116,637
10				
11	Elk Substa., 10 acres & 110KV T/L R/W to Mendocino			
12	Substa. GM154552. Transferred from PHFU 07/90	363,372		363,372
13				
14	Napa Service Center, 10.2 acres. GM186635 6/83.	145,781		145,781
15				
16	Novato Svc Ctr, land, GM178402. Transferred from			
17	PHFU 07/90.	151,868		151,868
18				
19	Land for San Rafael Jct. switching sta. (GM170643);			
20	retired San Rafael Svc Ctr. (GM4740874). Transfer from			
21	PHFU, 7/90.	269,694		269,694
22				
23	Division 06 - Sacramento			
24	Jameson 230KV Substation and 230KV tap, GM191263.			
25	Transfer from PHFU 12/92.	533,745		533,745
26				
27	R/W Table Mt/Tesla 500KV T/L GM176586. Transferred			
28	from PHFU 1/93.	438,045		438,045
29				
30	Division 10 - De Sabla			
31	R/W, 11 miles for 60KV line from Butt Valley PH and			
32	Chester, GM181387. Transferred from PHFU 07/90.	116,565		116,565
33				
34	R/W 110KV T/L, Hamilton Junction to Butte Substation			
35	GM137914. Transferred from PHFU 07/90.	160,884		160,884
36				
37	Division 12 - Colgate/Sierra			
38	R/W Table Mt/Tesla 500KV T/L. GM176586. Transferred			
39	from PHFU 12/92.	1,174,965		1,174,965
40				
41	Division 15 - Drum/Sierra			
42	R/W Table Mt/Tesla 500KV T/L. GM176586. Transferred			
43	from PHFU 12/92.	237,654		237,654
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

Name of Respondent: Pacific Gas and Electric Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/96	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Division 16 - Stockton			
2	Modesto Customer Svc. Office, 135-50-017A, pcl 1,			
3	0.293 acres. Transferred from PIS 5/95.	0	105,885	105,885
4				
5	R/W Table Mt/Tesla 500KV T/L. GM176586. Transferred			
6	from PHFU 12/92.	162,441		162,441
7				
8	R/W Lockford/Lodi 60/115KV pole line, GM1886250.			
9	Transferred from PHFU 12/89.	171,704		171,704
10				
11	R/W (Water Dept) bet. Lone and Martell. GM177484.			
12	Transferred from PHFU 07/90.	113,274		113,274
13				
14	Division 25 - San Joaquin			
15	R/W, 15.7 miles for 230KV T/L. GM151005. 07/83.	144,867		144,867
16				
17	R/W, 56 miles for 500KV twr, bet. Gates & Gregg Substns			
18	(1975) GM 183378. Transferred from PHFU 12/92.	730,614		730,614
19				
20	Division 08 - San Jose			
21	Dado Street, 135-43-078A, pcl 1, 7.499 acres.			
22	Transferred from PIS 7/95.	0	809,157	809,157
23				
24	Los Gatos Substation, 23.000 acres for 230/115KV; 5.34			
25	acres site for Felton Switching Sta and R/W for tower			
26	related 230 & 115KV lines, Santa Clara & Santa Cruz			
27	Counties. GM162255. 11/69.	338,767		338,767
28				
29	Varona Substation site, Los Gatos, GM1851590. Transfer			
30	from PHFU 12/89.	233,438		233,438
31				
32	Division 18 - Coast Valleys			
33	R/W, 37.53 miles, So Moss Landing PP, GM154549. 3/83.	855,529		855,529
34				
35	Division 02 - San Francisco			
36	Station-T Cogeneration facility, GM1941475. Transferred			
37	from PHFU 12/89.	1,623,596		1,623,596
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service			0
45	Minor Items-Other Nonutility Property			0
46	TOTAL			

Name of Respondent Pacific Gas and Electric Company	This Report Is: (1) [x] An Original (2) [ ] A Resubmission	Date of Report (Mo, Da, Yr) 04/29/96	Year of Report Dec. 31, 1995

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.

2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.

3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.

4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.

5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service(line 44), or(2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Division 01 - East Bay			
2				
3	Pittsburg PP #8, 457 acres, GM178345/DL3546, 12/85.	1,614,709		1,614,709
4				
5	Pittsburg PP, land for expansion, GM178513/DL3546,			
6	12/85.	918,080		918,080
7				
8	Pittsburg PP, land for Units 8 & 9, GM189853/DL3546.			
9	12/85. Portion sold, GM195384, 5/90.	788,347		788,347
10				
11	Pittsburg PP, 250 acres, GM183154. Transferred from			
12	PHFU 12/86.	850,182		850,182
13				
14				
15				
16				
17				
18				
19				
20	**Properties leased to another company:			
21	(1) King Ranch Property is leased to Five Dot Land and			
22	Cattle Company, which is not an associated company.			
23				
24	(2) Swett Ranch Property is leased to Schene			
25	Enterprises, Inc., which is not an associated			
26	company.			
27				
28	Footnote			
29	(A) This amount includes $1.4M which represents a			
30	transfer of land, which has been determined to be			
31	no longer used and useful in service to nonutility.			
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44	Minor Item Previously Devoted to Public Service	726,256	484,069	1,210,325
45	Minor Items-Other Nonutility Property	415,140	0	415,140
46	TOTAL	$28,857,868	$1,435,191	$30,293,059

PACIFIC GAS & ELECTRIC
NON-UTILITY PROPERTY (ACCOUNT 8142)
BALANCE PER SUBSIDIARY LEDGER
JUNE 1995

Line No.	ACTIVITY	MAY 1995 NON-UTILITY REPORT	JUNE CURRENT ACTIVITY	JUNE 1995 BALANCE PER SUBSIDIARY LEDGER
1	Non-Utility Property	30,844,731.78		30,844,731.78
2	JE 96P012 Camptonville--land		40,222.00	40,222.00
3	JE 96P014 Las Gallinas Sub--land		58,585.00	58,585.00
4	JE 96P016 Foster Request--land		566.54	566.54
5	JE 96P020 Taft Office--land		3,493.00	3,493.00
6	JE 96P023 Army Street--land		82,356.00	82,356.00
7	JE 96P025 Boscell Rd, Fremont--land		88,856.00	88,856.00
8	JE 96P026 Lake Van Norden--land		25,697.00	25,697.00
9	JE 96P027 Richmond Gasholder		20,606.00	20,606.00
10	Hinkley Compressor Station		7,329.74	7,329.74
11	**Total Account 8142**	30,844,731.78	327,711.28	31,172,443.06

Notes:

19. Port Chicago

2402-01-0934

consideration $602,112

- 79 175163 NOV 3 0 1979

3010-2479 Pittsburg 8 & 9 Buffer Area
11 79 1

AFTER RECORDING, RETURN TO:

Pacific Gas and Electric Company
Land Department
Land Acquisition Section
77 Beale Street
San Francisco, CA. 94106

W-476690/rj

FOR RECORDER'S USE ONLY

RECORDED AT REQUEST OF
WESTERN TITLE INSURANCE CO.
AT 8 O'CLOCK A M. NOV 3 0 1979
CONTRA COSTA COUNTY RECORDS
FEE $ 8.00 J. R. OLSSON
COUNTY RECORDER
NOV 3 0 1979

BOOK 8639 PG 277

761.75

X COMPUTED ON THE CONSIDERATION GIVEN FOR PROPERTY CONVEYED, OR
COMPUTED ON FULL VALUE LESS LIENS & ENCUMBRANCES
REMAINING THEREON AT TIME OF SALE.
WESTERN TITLE GUARANTY COMPANY
CONTRA COSTA COUNTY DIVISION
By
Signature of declarant or agent determining tax

SURVEY MONUMENT FUND $10

NOV 3 0 1979
CONTRA COSTA CO.
TRANSFER TAX PAID $ 761.75

GRANT DEED

INTERLAKE, INC., a Delaware corporation, successor to Interlake Steel Corporation and Acme Steel Company, hereinafter called first party, hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, hereinafter called second party, the real property situate in the County of Contra Costa, State of California, described as follows:

(APN 098-250-011, -012)

Parcel 1. The parcel of land described and designated PARCEL ONE in the deed from Jesse Roney and wife to Interlake Steel Corporation dated August 10, 1966 and recorded in Book 5184 of Official Records at page 470, Contra Costa County Records, and therein described as follows:

"Portion of Lot 4, and a portion of the Southwest 1/4 of the Northeast 1/4 of Section 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, described as follows:

MAIL TAX STATEMENTS TO:

Pacific Gas and Electric Company
Land Department
Land Acquisition Section
77 Beale Street
San Francisco, California 94106

P. G. & E. CO. COPY

Beginning on the south line of the 5.41 acre parcel of land described in the deed to Oakland, Antioch and Eastern Railway, recorded November 9, 1912, Book 187, Deeds, page 360, at the east line of the parcel of land described in the deed to Acme Steel Company, recorded July 18, 1960, Book 3662, Official Records, page 157; thence from said point of beginning south 71° 18' 35" east, along said south line, 1631.50 feet to the east line of said Section 10; thence south 01° 10' 10" west, along said east line, 544.41 feet to the south line of the northeast 1/4 of said Section 10; thence north 88° 49' 50" west, along said south line, 2512.67 feet to the east line of the parcel of land described as Parcel One in the deed to Fred D. Alexander, et ux, recorded December 3, 1953, Book 2234, Official Records, page 339; thence along the east and north line of said Alexander parcel, north 0° 43' 30" east, 135 feet and north 88° 49' 50" west, 143 feet to the east line of the 7 feet in width strip of land described in the deed to Contra Costa County, recorded April 7, 1896, Book 73, Deeds, page 4; thence north 0° 43' 30" east, along said east line, 726.96 feet to the south line of said Acme Steel Company parcel; thence along the exterior line of said Acme Steel Company parcel, as follows: South 76° 04' 13" east, 339.22 feet to an angle point therein; south 0° 43' 30" west, 30 feet; south 76° 04' 13" east, 798.73 feet and north 0° 43' 30" east, 455 feet to the point of beginning."

(APN 098-250-007)

Parcel 2. The parcel of land described in the deed from Jesse Roney and wife to Acme Steel Company dated January 9, 1960 and recorded in Book 3662 of Official Records at page 157, Contra Costa County Records, and therein described as follows:

"Portion of the Southwest 1/4 of the Northeast 1/4 of Section 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, described as follows:

Beginning on the east line of the 7 feet in width strip of land described in the deed from Ida Manning, et al, to Contra Costa County, recorded April 7, 1896 in Volume 73 of Deeds, at page 4, distant thereon south 0° 43' 30" west, 425 feet from the south line of the 5.41 acre parcel of land described in the deed from F. E. Vlach, et ux, to Oakland, Antioch and Eastern Railway, dated November 7, 1912 and recorded November 9, 1912 in Volume 187 of Deeds, at page 360, said point of beginning being herein designated as Station "A"; thence from said point of beginning north 0° 43' 30" east along said east line, 225 feet; thence south 76° 49' 35" east, 338.2 feet to a point herein designated as Station "B"; thence north 0° 43' 30" east, 200 feet to the south line of said 5.41 acre parcel (187 D 360); thence along said south line south 76° 49' 35" east, 643.77 feet and south 71° 18' 35" east 156.23 feet; thence south 0° 43' 30" west, 425 feet to a point herein designated as Station "C"; thence south 0° 43' 30" west, 30 feet; thence westerly, parallel with a line drawn between said Station "A" and said Station "C", to a line drawn south 0° 43' 30" west from said Station "B"; thence north 0° 43' 30" east, 30 feet; thence westerly in a direct line to the point of beginning."

Excepting from the real property hereinbefore described and designated Parcel 1 and Parcel 2 the portions thereof lying within the boundary lines of the parcel of land described as follows:

P. G. & E. CO. COPY

BOOK 9639 PG 278

Parcel 3. Beginning at a point in the westerly boundary line of said real property designated Parcel 1 and running thence along said westerly boundary line

(1) south 0° 43' 30" west 500.00 feet;

thence leaving said westerly boundary line

(2) south 89° 16' 30" east 1023.99 feet; thence

(3) north 35° 36' 43" east 146.29 feet

to a point in the southerly prolongation of the easterly boundary line of said real property designated Parcel 2; thence running along said southerly prolongation and said easterly boundary line

(4) north 0° 43' 30" east 380.00 feet;

thence leaving said easterly boundary line

(5) north 89° 16' 30" west 1107.67 feet, more or less,

to the point of beginning; said point of beginning bears south 0° 43' 30" west 139.00 feet distant from the northerly terminus of a course in said westerly boundary line, which course has a bearing of north 0° 43' 30" east and a length of 726.96 feet.

The bearings used in the descriptions of said real property designated Parcel 1 and Parcel 2 and the parcel of land hereinbefore described and designated Parcel 3 are based on information derived from the Record of Survey filed for record in Book 17 of L.S.M. at page 32, Contra Costa County Records, which is on the California Coordinate System, Zone 3. To obtain geodetic bearings, adjust all California Coordinate System bearings 0° 53' 37" to the left. The distances used in the above descriptions are ground distances. Multiply all ground distances by 0.999942003 to obtain grid distances.

BOOK 9639 PG 279

First party reserves the right to reconstruct, maintain and use, jointly with second party, the existing railroad spur tracks and appurtenances thereto which cross said real property designated Parcel 1 along the routes described as follows:

Route 1. Beginning at a point in the northerly boundary line of said real property designated Parcel 1 and running thence

(1) southwesterly on a curve to the left with a radius of 371.00 feet, through a central angle of 42° 39' 24" and tangent at the northeasterly terminus thereof to a line which has a bearing of south 78° 16' 07" west, an arc distance of 276.21 feet; thence

(2) south 35° 36' 43" west 23.97 feet

to a point herein for convenience called Point "D"; thence

(3) southwesterly on a curve to the right with a radius of 350.00 feet, tangent at the northeasterly terminus thereof to the preceding course, an arc distance of 231.17 feet, more or less,

to a point in the easterly boundary line of said parcel of land designated Parcel 3; said point of beginning bears south 71° 18' 35" east 442.82 feet distant from the westerly terminus of a course in the northerly boundary line of said real property designated Parcel 1, which course has a bearing of south 71° 18' 35" east and a length of 1631.50 feet.

Route 2. Beginning at said Point "D" and running thence

P. G. & E. CO. COPY

(1) south 35°36'43" west 129.61 feet; thence
(2) southwesterly on a curve to the right with a radius of 455.00 feet, tangent at the northeasterly terminus thereof to the preceding course, an arc distance of 155.58 feet, more or less,

to a point in the easterly boundary line of said parcel of land designated Parcel 3.

BOOK 9639 PG 280

The parties hereto shall share the maintenance cost of said existing railroad spur tracks and appurtenances thereto in proportion to their respective use thereof.

First party also reserves the right to reconstruct, maintain and use its existing sewer pipe line and appurtenances thereto which cross said real property designated Parcel 2 along the route described as follows:

Route 3. Beginning at a point in the northerly boundary line of said parcel of land designated Parcel 3 and running thence north 5°48'01" west 462.42 feet, more or less, to a point in the northerly boundary line of said real property designated Parcel 2; said point of beginning bears south 89°16'30" east 526.20 feet distant from the northwest corner of said parcel of land designated Parcel 3.

The bearings and distances used in the descriptions of the routes hereinbefore described and designated Route 1, Route 2 and Route 3 are based on data derived from the descriptions of said real property designated Parcel 1 and Parcel 2 and said parcel of land designated Parcel 3.

The real estate hereby granted and conveyed is granted and conveyed subject to the following easements, agreements and provisions:

As to the east 33 feet of Parcel One:
Right of way granted in the agreement made between James Egan and C. J. Pramberg, recorded July 10, 1877, Book 1, Miscellaneous Records, page 447, as follows:
"Said Pramberg shall have from and after the date of this agreement the right of way to the width of two rods of land across the land of said Egan on the east end of the Farm running due north and south of Section Ten and the Farm that I now occupy and in consideration that said Pramberg shall and does give to said Egan the right of way along the west line of his Prambergs Land to the width of two rods from his said Egans up land to a slough on his said Prambergs Tule land".

Right of way for pipe lines, telegraph and telephone lines and rights of ingress and egress granted in the deed to Pacific Coast Oil Company, recorded February 24, 1902, Book 92, Deeds, page 542, as modified and restricted by:

(1) Agreement recorded July 18, 1960 in Book 3662, Official Records, page 151, Quitclaim deed recorded July 18, 1960, Book 3662, Official Records, page 158 and grant of easement recorded July 18, 1960, Book 3662, Official Records, page 160, which confine said right of way to a certain strip of land ten feet (10') in width, parallel and contiguous to and southerly from the 20 foot easement of Contra Costa County Sanitary District 7-A located along the north line of Parcel Two herein.

(2) Quitclaim deed recorded November 9, 1966 (File No. 78782) and grant of easement recorded November 9, 1966 (File No. 78783), which confine said right of way to a certain strip of land ten feet (10') in width parallel and contiguous to and southerly from the 20 foot easement of Contra Costa County Sanitary District 7-A located along the north line of Parcel One herein.

BOOK 9639 PG 281

As to the east and south 20 feet of Parcel One:
Pole line right of way granted in the deed to Great Western Power Company, recorded July 26, 1911, Book 165, Deeds, page 386.

As to the north 20 feet of Parcels One and Two and the east 20 feet of Parcel One:
Right of way for sanitary sewer pipes and rights incidental thereto granted in the deed to Contra Costa County Sanitation District 7-A, recorded June 14, 1960, Book 3639, Official Records, page 36.

Easement for ingress and egress purposes and appurtenances thereto granted to Russell S. Harris, et al, recorded June 9, 1947, Book 1093, Official Records, page 137.
Affects a northwestern portion of Parcel Two

Terms, conditions and provisions of the agreement made by and between the County of Contra Costa and Interlake Steel Corporation, recorded February 28, 1968, Book 5568, Official Records, page 552.

IN WITNESS WHEREOF first party has executed these presents this 21st day of November, 19 79.

INTERLAKE, INC.

SEAL AFFIXED

By F.C. Langenberg
F.C. Langenberg President

ATTEST:

By
Secretary

BOOK 9639 PG 282

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

On November 21, 1979, before me, the undersigned, a Notary Public in and for said State, personally appeared F. C. Langenberg, known to me to be the President, of the corporation that executed the within Instrument, known to me to be the person who executed the within Instrument on behalf of the corporation therein named, and acknowledged to me that such corporation executed the within Instrument pursuant to its by-laws or a resolution of its board of directors.

WITNESS my hand and official seal.

SIGNATURE Mary R. Ippolito

Mary R. Ippolito
Name

NOTARY PUBLIC STATE OF ILLINOIS
MY COMMISSION EXPIRES MAR. 9 1983
ISSUED THRU ILLINOIS NOTARY ASSOC.

SEAL AFFIXED

END OF DOCUMENT

MAR 3 1980

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

Property B
Port Chicago

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company (COMPANY) | 1980 (ROLL YEAR) | Contra Costa (COUNTY)

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

OMITTED THIS YEAR: SALE ☐ LEASE ☐ REPARCELLING ☐				REPORTED FIRST TIME THIS YEAR: PURCHASE ☒ LEASE ☐ REPARCELLING ☒			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
86-006	135-7-97F	7	19.372 Ac.	86-006	135-7-97G	7	19.372 Ac.*
86-006	135-7-97F	8	21.522 Ac.	86-006	135-7-97G	8	21.522 Ac.
86-006	135-7-97F	9	0.921 Ac.	86-006	135-7-97G	9	0.921 Ac.**
86-006	135-7-97F	10	38.794 Ac.	86-006	135-7-97G	10	38.794 Ac.
7-013	135-7-97F	11	30.450 Ac.	7-013	135-7-97G	11	30.450 Ac.
7-013	135-7-97F	12	4.771 Ac.	7-013	135-7-97G	12	4.771 Ac.

Grantor, ~~XXXXXXXXXXXXXX~~: Interlake, Incorporated
Address: 2015 Spring Road, Oak Brook, Illinois 60521

Instrument and Date: 2402-01-0934 November 21, 1979 ✓E

Recording Reference and Date: November 30, 1979 Book 9639 O.R. Page 277

Improvements at time of purchase consist of: None

Purchase Price, ~~XXXXXXXXXXXXXXXXXXXXXXXXXX~~ $ 692,112

County Assessor's Parcel Number: APN 098-250-011,-012

Last Year's Assessed Values by County Assessor: Land $ 110,548 for 55.03 acres
Imp. $ _____

E

Remarks: GM 189853 - The above map is being revised to report ~~43.257~~ shown as 135-7-97G- Par 19 por acres acquired from Interlake, Incorporated. The above 551 is being revised for the second time to correct a mineral exception error. for Parcel 9.

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by	Lessor ☐	Lessee ☐
Normal operating costs to be paid by	Lessor ☐	Lessee ☐
Routine maintenance costs to be paid by	Lessor ☐	Lessee ☐
Cost of major repairs to be paid by	Lessor ☐	Lessee ☐
Structural changes or replacement costs to be paid by	Lessor ☐	Lessee ☐

Other provisions of lease _____

MAR 3 1980

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company (COMPANY) 1980 (ROLL YEAR) Contra Costa (COUNTY)

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

OMITTED THIS YEAR — SALE ☐ LEASE ☐ REPARCELLING ☒				REPORTED FIRST TIME THIS YEAR — PURCHASE ☒ LEASE ☐ REPARCELLING ☒			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
7-013	135-7-97F	13	3.157 Ac.	7-013	135-7-97G	13	3.157 Ac.
7-013	135-7-97F	14	1.722 Ac.	7-013	135-7-97G	14	1.722 Ac.
79-005	135-7-97F	15	292.470 Ac.	79-005	135-7-97G	15	292.470 Ac.
79-005	135-7-97F	16	8.954 Ac.	79-005	135-7-97G	16	8.954 Ac.
79-005	135-7-97F	17	255.425 Ac.	79-005	135-7-97G	17	255.425 Ac.
7-013	135-7-97F	18	4.380 Ac.	7-013	135-7-97G	18	4.380 Ac.

Grantor, Lessor, or Grantee: _____
Address: Attention Richard Doersch

Instrument and Date: _____

Recording Reference and Date: _____

Improvements at time of purchase consist of: _____

Purchase Price, Sale Price, or Monthly Rental $ _____

County Assessor's Parcel Number: _____

Last Year's Assessed Values by County Assessor: Land $ _____
Imp. $ _____

Remarks: for parcel 9

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor ☐ ..... Lessee ☐
Normal operating costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Routine maintenance costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Cost of major repairs to be paid by ..... Lessor ☐ ..... Lessee ☐
Structural changes or replacement costs to be paid by.. Lessor ☐ ..... Lessee ☐
Other provisions of lease _____

E+2

MAR 3 1980

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company (COMPANY) | 1980 (ROLL YEAR) | Contra Costa (COUNTY)

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

OMITTED THIS YEAR — SALE ☐ LEASE ☐ REPARCELLING ☒				REPORTED FIRST TIME THIS YEAR — PURCHASE ☐ LEASE ☐ REPARCELLING ☒			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
79-005	135-7-97F	19	0.019 Ac.	79-005	135-7-97G	19	43.276 Ac.
7-013	135-7-97F	20	12.240 Ac.	7-013	135-7-97G	20	12.240 Ac.
79-005	135-7-97F	21	20.360 Ac.	79-005	135-7-97G	21	20.360 Ac.
86-006	135-7-97F	22	100.781 Ac.	86-006	135-7-97G	22	100.781 Ac.
				7-009	135-7-97G	23	59.171 Ac.**

Grantor, Lessor, or Grantee: _____
Address: _____

Instrument and Date: _____

Recording Reference and Date: _____

Improvements at time of purchase consist of: _____

Purchase Price, Sale Price, or Monthly Rental $ _____

County Assessor's Parcel Number: _____

Last Year's Assessed Values by County Assessor: Land $ _____
Imp. $ _____

Remarks: _____

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor ☐ ..... Lessee ☐
Normal operating costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Routine maintenance costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Cost of major repairs to be paid by ..... Lessor ☐ ..... Lessee ☐
Structural changes or replacement costs to be paid by.. Lessor ☐ ..... Lessee ☐
Other provisions of lease _____

EB

PACIFIC GAS AND ELECTRIC COMPANY
NON-UTILITY PROPERTY (ACCOUNT 121)
AS OF DECEMBER 31, 1985

LINE NO.	DESCRIPTION AND LOCATION	BEGINNING BALANCE 12/31/84	PURCHASES, TRANSFERS, SALES, ETC.	ENDING BALANCE 12/31/85	LINE NO.
	(A)	(B)	(C)	(D)	
1	PROPOSED YELLOW CREEK DEVELOPMENT	$ 109,232	$	$ 109,232	1
2	PROPERTY ACQUIRED FROM NATURAL GAS CORPORATION OF CALIFORNIA IN MCDONALD ISLAND FIELD NOT ASSOCIATED WITH THE MCDONALD ISLAND STORAGE FIELD	424,800		424,800	2
	PROPERTY PREVIOUSLY DEVOTED TO PUBLIC SERVICE				
	EAST BAY REGION				
3	457 ACRES OF LAND FOR PITTSBURG POWER PLANT : GM178345 - 12/85 :		1,610,115	1,610,115	3
4	LAND FOR FUTURE EXPANSION TO PITTSBURG POWER PLANT : GM178513 - 12/85 :		918,080	918,080	4
5	LAND FOR UNITS 8 AND 9 - PITTSBURG POWER PLANT : GM189853 - 12/85 :		4,252,396	4,252,396	5
	GOLDEN GATE REGION				
6	SITE FOR MYRTLE SUBSTATION, BURLINGAME : GM154417 - 12/82 :	110,473		110,473	6
	MISSION TRAIL REGION				
7	PURCHASE 23 ACRE SITE FOR 230/115KV LOS GATOS AREA SUBSTATION; 5.34 ACRE SITE FOR FELTON SWITCHING STATION AND RIGHTS-OF-WAY FOR RELATED 230KV AND 115KV TOWER LINES IN SANTA CLARA AND SANTA CRUZ COUNTIES : GM162255 - 11/69 :	515,377		515,377	7
8	37.4 MILES OF RIGHT-OF-WAY TO FUTURE SOUTH MOSS LANDING POWER PLANT: GM154549 - 3/83 :	874,030		874,030	8
9	3 ACRES FOR 115KV RIGHT-OF-WAY AND EXPANSION OF ALMADEN SUBSTATION : GM173507 - 6/83 :	143,489		143,489	9
10	6.3 ACRE SITE FOR SNELL SUBSTATION AND 230KV LINE: GM184181 - 6/83 :	377,433		377,433	10
11	23 MILES OF RIGHT-OF-WAY FOR FUTURE 70KV LINE: GM158326 - 7/83 :	106,734		106,734	11
12	480 ACRES OF LAND - SOUTH MOSS LANDING POWER PLANT: GM151085 - 12/85 :		1,182,001	1,182,001	12
	REDWOOD REGION				
13	ESTABLISH TIMBER RIGHTS FOR MILLITS WATER SYSTEM LAND: GM191023 - 12/81 :	1,600,000		1,600,000	13
14	PURCHASE 818 ACRES OF LAND FOR SITE OF MENDOCINO POWER PLANT AND 4.23 MILES OF RIGHT-OF-WAY FOR TRANSMISSION LINE: GM166066 - 12/82 :	1,245,542		1,245,542	14
15	10.2 ACRES FOR NAPA SERVICE CENTER: GM186635 - 6/83 :	145,781		145,781	15
16	16.4 MILES OF RIGHT-OF-WAY FOR 110 KV LINE HUMBOLDT BAY TO RIO-DELL JUNCTION: GM147507 - 7/83 :	106,558		106,558	16

E9

20. Port Chicago 33' Fee Strip

JUN 28 1974 56416 BOOK 7262 PAGE 88 x3

3006-4140 Pittsburg P/P Westerly Addition
6 74 1
AFTER RECORDING, RETURN TO:

2402-01-0774

FOR RECORDER'S USE ONLY

Pacific Gas & Electric Company
Land Department
Land Acquisition Section
77 Beale Street
San Francisco, California 94106

RECORDED AT REQUEST OF
FINANCIAL TITLE COMPANY
JUN 28 1974 AT 9 O'CLOCK 8 M
CONTRA COSTA COUNTY RECORDS
J. R. OLSSON
COUNTY RECORDER
FEE $ 9.00

Consideration
$ 750,000.00

JUN 28 1974
CONTRA COSTA CO.
TRANSFER TAX
PAID $ 825.00

FTC 80282

GRANT DEED

YUBA RIVER LUMBER CO., INC., a California corporation, hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, that certain real property, situate in the County of Contra Costa, State of California, described as follows:

(APN 098-250-009-2)

PARCEL ONE

Swamp and Overflowed Lands Survey No. 71, being portion of the east 1/2 of Section 3 and portion of the north 1/2 of the northeast 1/4 and portion of the southeast 1/4 of the northeast 1/4 of Section 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, described as follows:

MAIL TAX STATEMENTS TO:

Pacific Gas and Electric Company
Land Department
Land Acquisition Section
77 Beale Street
San Francisco, California 94106

DOCUMENTARY TRANSFER TAX $ 825.00
☒ COMPUTED ON FULL VALUE OF PROPERTY CONVEYED, OR
☐ COMPUTED ON FULL VALUE LESS LIENS & ENCUMBRANCES REMAINING THEREON AT TIME OF SALE,
Paula Morrison FINANCIAL TITLE COMPANY
Signature of declarant or agent determining tax - firm name

Beginning at the southeast corner of Section 10, Township 2 North, Range 1 West, M.D.B.& M.; thence north 0° 16' east, 3170.41 feet; thence north 0° 28' east 55.38 feet to the northeast corner of Lot 4 of said Section 10 and the point of beginning of the hereinafter described tract of land; thence from said point of beginning along the northerly line of Lots 4 and 3 of said Section 10, being along the north line of the parcel of land described in the patent from The United States of America to James Egan, dated November 3, 1876 and recorded December 4, 1877 in Volume 2 of Patents, at page 551, Contra Costa County Records, north 89° 16' west, 643.32 feet; thence north 30° 10' 30" west, 965.81 feet; thence north 76° 39' 50" west, 1587.02 feet to the west line of the northeast quarter of said Section 10; thence along the west line of said quarter section and the west line of the southeast quarter of Section 3, north 2835.27 feet to Suisun Bay; thence along Suisun Bay north 85° 05' east, 250.04 feet; thence south 78° 05' east, 132 feet; thence north 56° 50' east, 122 feet; thence north 70° 45' east, 139 feet; thence north 75° 10' east, 201 feet; thence north 55° 25' east, 191 feet; thence north 15° 45' east, 196 feet; thence south 80° 50' east, 314 feet; thence south 11° 00' east, 162 feet; thence north 85° 35' east, 267 feet; thence south 77° 15' east, 261 feet; thence south 45° 30' east, 438 feet; thence north 65° 05' east, 351 feet; thence north 13° 50' east, 459 feet; thence north 47° 35' east, 129 feet to the east line of said Section 3; thence along the east line of Sections 3 and 10, south 0° 28' west, 4627.42 feet to the point of beginning.

EXCEPTING THEREFROM: That portion thereof lying within the parcel of land described in the deed from Marshall C. Harris, et al, to Harris Yacht Harbor, recorded July 2, 1947 in Book 1095 of Official Records, at page 73, Contra Costa County Records.

(APN 098-250-009-2)

PARCEL TWO

All that portion of Lots numbered 3 and 4, and the Southwest 1/4 of the Northeast 1/4 of Section 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, lying Northerly of the North line of the 20 feet in width strip of land described in the deed from Rebecca J. Vlach to California Water Service Company, dated November 14, 1929 and recorded November 15, 1929 in Volume 192 of Official Records, at page 453, Contra Costa County Records.

EXCEPTING THEREFROM: That portion thereof lying within the parcel of land described in the deed from Marshall C. Harris, et al, to Harris Yacht Harbor, recorded July 2, 1947 in Book 1095 of Official Records, at page 73, Contra Costa County Records.

(APN 098-250-009-2)

PARCEL THREE

A portion of Sections 3 and 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, and of Swamp and Overflowed Lands Survey No. 71, described as follows:

Beginning at the most southerly corner of that certain 99 acre parcel of land described in the deed from Harris Yacht Harbor to American Dredging Company dated October 1, 1948 and recorded in the office of the County Recorder of said County of Contra Costa in Book 1321 of Official Records at page 593, and running thence along the easterly boundary line of said 99 acre parcel of land the following two courses, namely: north 0° 30' 45" east 3708.74 feet, and north 15° 45' 06" west 570.47 feet, (said last mentioned bearing and distance being north 16° 35' 52" west 534.37 feet in said deed dated October 1, 1948) to the northerly boundary line of that certain parcel of land described and designated PARCEL ONE in the deed from Marshall C. Harris to Russell Surface Harris dated October 9, 1957 and recorded in the office of said County Recorder in Book 3057 of Official Records at page 568; thence along the boundary line of the parcel of land designated PARCEL ONE in said deed dated October 9, 1957 the following two courses, namely: south 15° 51' 30" west 196.00 feet, and south 55° 31' 30" west 90.95 feet; thence south 15° 45' 06" east 605.92 feet; thence south 0° 30' 45" west 3397.20 feet to a point in the southwesterly boundary line of said 99 acre parcel of land; thence south 72° 09' 15" east, along the southwesterly boundary line of said 99 acre parcel of land, 122 feet, more or less, to the point of beginning.

(APN 098-250-010-0)

PARCEL FOUR

A portion of Lot 3, Section 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian; a portion of the east 1/2 of Section 3, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, and being a portion of Swamp and Overflowed Lands Survey No. 71, described as follows:

Beginning at the southwest corner of the 99 acre parcel of land described in the deed to American Dredging Company, recorded November 27, 1948, in Book 1321 of Official Records, at page 593, Contra Costa County Records; thence from said point of beginning south 72° 09' 15" east along the south line of said American Dredging Company parcel, 1321 OR 593, 1079.29 feet, more or less, to the west line of the parcel of land described in the deed to Russell S. Harris, et ux, recorded March 14, 1963, in Book

4322 of Official Records, at page 456, Contra Costa County Records; thence along said west line, north 0° 30' 45" east, 3397.20 feet and north 15° 45' 06" west, 605.92 feet to the north line of said American Dredging Company parcel, 1321 OR 593; thence along the exterior line of said American Dredging Company parcel, 1321 OR 593, as follows: South 55° 31' 30" west, 100.05 feet; south 75° 16' 30" west, 201.00 feet; south 70° 51' 30" west, 139.00 feet; south 56° 56' 30" west, 122.00 feet; north 77° 58' 30" west, 132.00 feet; south 85° 11' 30" west, 250.04 feet and south 0° 06' 30" west, 3429.42 feet to the point of beginning.

(APN 098-250-012-6)

PARCEL FIVE

A right of way along the east line of Lot 4 of Section 10, Township 2 North, Range 1 West, Mount Diablo Base and Meridian, as provided for in the agreement between James Egan and C. J. Pramberg, dated July 7, 1877 and recorded July 10, 1877 in Volume 1 of Miscellaneous Records, at page 447, Contra Costa County Records, as follows:

"Said Pramberg shall have from and after the date of this agreement the right of way to the width of two rods of land across the land of said Egan on the east end of the Farm running due north and south of Section Ten and the Farm that I now occupy and in consideration that said Pramberg shall and does give to said Egan the right of way along the west line of his Prambergs land to the width of two rods from his said Egans up land to a Slough on his said Prambergs Tula lands."

EXCEPTING THEREFROM: That portion thereof lying within the 100 foot strip of land described in the deed from James Egan to San Pablo and Tulare Railroad Company, dated June 29, 1877 and recorded July 5, 1877 in Volume 34 of Deeds, at page 13, Contra Costa County Records.

(APN 098-240-003-8)

PARCEL SIX

Those parcels of land described in the deed from Shell Chemical Company to Burkhard Investment Company, dated June 2, 1931 and recorded June 3, 1931 in Book 273 of Official Records, at page 429, Contra Costa County Records, as follows:

(A) "The north thirty-three (33) feet of land described in that certain deed dated June 16, 1930 from James Fitzgerald, et al, to Shell Chemical Company, recorded in the office of the County Recorder of Contra Costa County, State of California in Volume 238 of Official Records, at page 286."

(B) "The north thirty-three (33) feet of the land described as Parcel One in that certain deed dated June 16, 1930 from J. G. Hamilton and Clare P. Hamilton, his wife, to Shell Chemical Company and recorded in the office of the County Recorder of Contra Costa County, State of California in Volume 228 of Official Records, at page 455."

(APN 098-250-006-8)

PARCEL SEVEN

The right of way granted in the deed from Walter J. Chapman, et al, to Russell S. Harris, et al, dated April 21, 1947 and recorded June 9, 1947 in Book 1093 of Official Records at page 137 (File No. 22525), Contra Costa County Records, as follows:

"A non-exclusive, perpetual easement and right of way for ingress and egress of pedestrians and vehicles over the following described parcel of land:

A portion of Lot 3, in Section 10, in Township 2 North, Range 1 West, Mount Diablo Base and Meridian, described as follows:

Beginning at a point on the eastern line of that certain strip of land conveyed by Ida Manning and Wilder M. Manning to Contra Costa County by Deed dated January 4, 1896 and recorded April 7, 1896, in Book 73 of Deeds, at page 4, Records of Contra Costa County at the southern line of the Sacramento and Northern Railway Company right of way as described in Volume 187 of Deeds at page 360, Contra Costa County Records; running thence along the said eastern line conveyed to Contra Costa County south 0° 06' 30" west, 51.16 feet; thence south 77° 40' 15" east 476.97 feet; thence north 12° 19' 45" east 50.00 feet to a point on the said southern line of the Sacramento and Northern Railway Company right of way; thence along the said last mentioned line north 77° 40' 15" west 487.80 feet to the point of beginning.

Said easement and right of way to be appurtenant to and for the use of the owner or owners of Parcel 1, herein described, and for the owner or owners of that certain 219.01 acre parcel of land described in deed from Byron Erkenbrecher, et al, to Russell S. Harris and Marshall C. Harris, recorded March 3, 1947 under File No. 8563, in the office of the County Recorder of Contra Costa County."

EXCEPTING THEREFROM: That portion thereof lying within the parcel of land described in the quitclaim deed from Lloyd D. Causey, et al, to Acme Steel Company, recorded July 18, 1960 in Book 3662 of Official Records, at page 164, Contra Costa County Records.

(APN 098-250-003-5)

PARCEL EIGHT

"A non-exclusive right to use the easements reserved in that certain deed from Rebecca J. Vlach to California Water Service Company, dated November 14, 1929 and recorded November 15, 1929 in Volume 192 of Official Records, at page 453", as granted in the deed from Walter J. Chapman, et al, to Russell S. Harris, et al, dated April 21, 1947 and recorded June 9, 1947 in Book 1093 of Official Records at page 137 (File No. 22525), Contra Costa County Records.

PARCEL NINE

"A non-exclusive right as to the rights and rights of ways reserved by F. E. Vlach, et ux, in their deed to Oakland Antioch & Eastern Railway, dated November 7, 1912 and recorded November 9, 1912 in Volume 187 of Deeds, at page 360", as granted in the deed from Walter J. Chapman, et al, to Russell S. Harris, et al, dated April 21, 1947 and recorded June 9, 1947 in Book 1093 of Official Records at page 137 (File No. 22525), Contra Costa County Records.

PARCEL TEN

The rights reserved in the deed from James Egan to San Pablo and Tulare Rail Road Company, dated June 29, 1877 and recorded in Book 34 of Deeds, at page 13, Contra Costa County Records.

PARCEL ELEVEN

"The non-exclusive right to use any easement which the grantors herein may have over the right of way of the Atchison, Topeka and Santa Fe Railway", as granted in the deed from Lloyd D. Causey et al to American Dredging Company dated July 28, 1960 and recorded in Book 3671 of Official Records at page 392, Contra Costa County Records.

Dated June 25, 19 74.

YUBA RIVER LUMBER CO., INC.

By _____
Robert A. Gates

By _____
Asst. Secty.
K. S. Garrett

DO NOT RECORD THIS PAGE

East Bay
GM 183154
T.2N., R.1W.,
M.D.B.& M.
73-210
1S
bgb

Prepared J.A.R.

Checked GWM

Form 3002—(Corporation) First American Title Company

STATE OF CALIFORNIA
COUNTY OF Nevada } ss.

BOOK 7262 PAGE 94

On June 25, 1974, before me, the undersigned, a Notary Public in and for said State, personally appeared Robert A. Gates, known to me to be the Vice President, and K. S. Garrett, known to me to be the Asst Secretary of the corporation that executed the within instrument, and known to me to be the persons who executed the within instrument on behalf of the corporation therein named, and acknowledged to me that such corporation executed the within instrument pursuant to its by-laws or a resolution of its board of directors.

WITNESS my hand and official seal.

Signature Dorothy G. Rhodehamel

Dorothy G. Rhodehamel
Name (Typed or Printed)

END OF DOCUMENT

OFFICIAL SEAL
Dorothy G. Rhodehamel
NOTARY PUBLIC - CALIFORNIA
PRINCIPAL OFFICE IN
NEVADA COUNTY
My Commission Expires Aug. 17, 1974

(This area for official notarial seal)

1
Change 526
Page 1 of 4
Revised

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

Property A
Port Chicago 33' Fee Strip

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company — 1975 — Contra Costa
COMPANY — ROLL YEAR — COUNTY

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

Right of Entry OMITTED THIS YEAR SALE [X] LEASE [ ] REPARCELLING [X]				REPORTED FIRST TIME THIS YEAR PURCHASE [X] LEASE [ ] REPARCELLING [X]			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
79-005	135-7-97B	1	305.780 Ac.	79-005	135-7-97C	1	305.780 Ac.
86-006	135-7-97B	2	~~608.838~~ Ac.	86-006	135-7-97C	2	680.838 Ac.
86-006	135-7-97B	3	50.932 Ac.	86-006	135-7-97C	3	50.932 Ac.
86-004	135-7-97B	4	120.010 Ac.	86-004	135-7-97C	4	120.010 Ac. Loss =
86-004	135-7-97B	5	285.755 Ac.	86-004	135-7-97C	5	281.375 Ac.
86-006	135-7-97B	6	47.436 Ac.	86-006	135-7-97C	6	47.436 Ac.

680.838

Grantor, ~~Lessor / Grantee~~: Yuba River Lumber Co., Inc.
Address: 12391 Nevada City Highway, Grass Valley, California 95945

Instrument and Date: 2402-01-0774 June 25, 1974 E

Recording Reference and Date: June 28, 1974 Book 7262 O.R. Page 88

Improvements at time of purchase consist of: Boathouse, covered docks, small house restaurant, gas pumps.

Purchase Price, ~~Sale Price / Annual Rental~~ $ 750,000

County Assessor's Parcel Number: ~~098-240-003-8, 098-250-006-8, 098-250-~~003-5, 098-250-009-2, 098-250-010-0, 098-250-012-6

Last Year's Assessed Values by County Assessor: Land $ 112,410 for 245± acres
Imp. $ 11,620

Remarks: GM 183154-Pittsburg Power Plant Westerly Addition (135-7-97C-Par 17 = 256.198 ac; 135-7-97C-Par 19 = 0.019 ac)
The above map is being reparcelled to add acreage purchased from Yuba River Lumber Co, Inc.
(Exchange Unit 1 Co 9 and 31 Roll-yr 75)

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor [ ] ..... Lessee [ ]
Normal operating costs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Routine maintenance costs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Cost of major repairs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Structural changes or replacement costs to be paid by .. Lessor [ ] ..... Lessee [ ]
Other provisions of lease _____

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company (COMPANY) — 1975 (ROLL YEAR) — Contra Costa (COUNTY)

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

Right of Entry OMITTED THIS YEAR: SALE [X] LEASE [ ] REPARCELLING [X]				REPORTED FIRST TIME THIS YEAR: PURCHASE [X] LEASE [ ] REPARCELLING [X]			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
86-006	135-7-97B	7	19.372 Ac.	86-006	135-7-97C	7	19.372 Ac.
86-006	135-7-97B	8	21.522 Ac.	86-006	135-7-97C	8	21.522 Ac.
86-006	135-7-97B	9	0.921 Ac.	86-006	135-7-97C	9	0.921 Ac.
86-006	135-7-97B	10	38.794 Ac.	86-006	135-7-97C	10	38.794 Ac.
7-013	135-7-97B	11	43.790 Ac.	7-013	135-7-97C	11	30.450 Ac.
7-013	135-7-97B	12	4.771 Ac.	7-013	135-7-97C	12	4.771 Ac.

~~Grantor/Lessor/b~~ Grantee: City of Pittsburg

Address: Pittsburg, California 94565

Instrument and Date: 2401-01-1031 June 10, 1974 → superseded by 2402-01-0790

Recording Reference and Date: Not recorded

Improvements at time of ~~purchase~~ right of entry consist of: None

~~Purchase Price/Sold Price/or Monthly Rental~~ Consideration $ None See letter attached

County Assessor's Parcel Number: APN 87-010-09

Last Year's Assessed Values by County Assessor: ~~Land~~ $ _____ ~~Imp~~ $ _____ Gov 184786 Ref. Sep 77

Remarks: LD Estimate 9583 - A right of entry covering 2.020 acres has been granted to the City of Pittsburg. Also see 135-7-55C. from 135-7-97B-Par 11
" " Old 135-7-55-Par 5 for 0.200 acre

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____

Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor [ ] ..... Lessee [ ]
Normal operating costs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Routine maintenance costs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Cost of major repairs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Structural changes or replacement costs to be paid by.. Lessor [ ] ..... Lessee [ ]
Other provisions of lease _____

E16

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company — COMPANY
1975 Contra Costa — ROLL YEAR COUNTY

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

Right of Entry SALE [X] LEASE [ ] REPARCELLING [X] — OMITTED THIS YEAR				REPORTED FIRST TIME THIS YEAR PURCHASE [X] LEASE [ ] REPARCELLING [X]			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
7-013	135-7-97B	13	3.157 Ac.	7-013	135-7-97C	13	3.157 Ac.
7-013	135-7-97B	14	1.722 Ac.	7-013	135-7-97C	14	1.722 Ac.
79-007	135-7-97B	15	292.470 Ac.	79-007	135-7-97C	15	292.470 Ac.
79-005	135-7-97B	16	~~6.984~~ Ac.	79-007	135-7-97C	16	8.954 Ac.
79-007	135-7-97B	17	2.006 Ac.	79-005	135-7-97C	17	256.198 Ac.
			6.948	7-013	135-7-97C	18	4.380 Ac.

Grantor, Lessor, or Grantee: _____
Address: _____

Instrument and Date: _____

Recording Reference and Date: _____

Improvements at time of purchase consist of: _____

Purchase Price, Sale Price, or Monthly Rental $ _____

County Assessor's Parcel Number: _____

Last Year's Assessed Values by County Assessor: Land $ _____
Imp. $ _____

Remarks: _____

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor [ ] ..... Lessee [ ]
Normal operating costs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Routine maintenance costs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Cost of major repairs to be paid by ..... Lessor [ ] ..... Lessee [ ]
Structural changes or replacement costs to be paid by.. Lessor [ ] ..... Lessee [ ]
Other provisions of lease _____

STATE BOARD OF EQUALIZATION
VALUATION DIVISION

STATEMENT OF LAND CHANGES

Pacific Gas and Electric Company (COMPANY) 1975 (ROLL YEAR) Contra Costa (COUNTY)

This year's Tangible Property List differs from last year's with respect to the following parcel(s). (Use a separate sheet for each parcel, except in cases of reparcelling.)

Right of Entry ☒ OMITTED THIS YEAR: LEASE ☐ REPARCELLING ☒				REPORTED FIRST TIME THIS YEAR: PURCHASE ☒ LEASE ☐ REPARCELLING ☒			
TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.	TAX-RATE AREA	MAP	PAR	AC. OR SQ. FT.
				79-005	135-7-97C	19	0.019 Ac.
				7-013	135-7-97C	20	~~11.320 Ac.~~

Grantor, Lessor, or Grantee: _____
Address: _____

Instrument and Date: _____

Recording Reference and Date: _____

Improvements at time of purchase consist of: _____

Purchase Price, Sale Price, or Monthly Rental $ _____

County Assessor's Parcel Number: _____

Last Year's Assessed Values by County Assessor: Land $ _____
Imp. $ _____

Remarks: _____

Following Data to be supplied for leased property being reported for the first time:

Date of Lease _____ Date of Termination _____
Nature and ultimate ownership of improvements installed by lessee

Property Taxes to be paid by ..... Lessor ☐ ..... Lessee ☐
Normal operating costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Routine maintenance costs to be paid by ..... Lessor ☐ ..... Lessee ☐
Cost of major repairs to be paid by ..... Lessor ☐ ..... Lessee ☐
Structural changes or replacement costs to be paid by.. Lessor ☐ ..... Lessee ☐
Other provisions of lease _____

FIP

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
PACIFIC GAS AND ELECTRIC COMPANY	(1) * An Original (2) A Resubmission		Dec. 31, 1986

NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of nonutility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor items (5% of the Balance at the End of the Year, for Account 121 or $100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) (2) other nonutility property (line 45).

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchase, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	PROPOSED YELLOW CREEK DEVELOPMENT	109,232		109,232
2				
3	PROPERTY ACQUIRED FROM NATURAL GAS CORPORATION OF	424,800		424,800
4	CALIFORNIA IN MCDONALD ISLAND FIELD NOT ASSOCIATED			
5	WITH IN THE MCDONALD ISLAND STORAGE FIELD			
6				
7	PROPERTY PREVIOUSLY DEVOTED TO PUBLIC SERVICE			
8				
9				
10	EAST BAY REGION			
11				
12				
13	457 ACRES OF LAND FOR PITTSBURG POWER PLANT :	1,610,115		1,610,115
14	GM178345 - 12/85 :			
15				
16	PURCHASE 250 ACRES OF LAND ABUTTING THE WESTERLY		850,182	850,182
17	BOUNDARY OF PITTSBURG POWER PLANT FOR FUTURE EXPANSION:			
18	GM183154 - 12/86: E			
19				
20	LAND FOR FUTURE EXPANSION TO PITTSBURG POWER PLANT :	918,080		918,080
21	GM178513 - 12/85 :			
22				
23	LAND FOR UNITS 8 AND 9 - PITTSBURG POWER PLANT :	4,252,396		4,252,396
24	GM189853 - 12/85 :			
25				
26	GOLDEN GATE REGION			
27				
28				
29	SITE FOR MYRTLE SUBSTATION, BURLINGAME :	110,473		110,473
30	GM154417 - 12/82 :			
31				
32	MISSION TRAIL REGION			
33				
34				
35	PURCHASE 23 ACRE SITE FOR 230/115KV LOS GATOS AREA	515,377		515,377
36	SUBSTATION; 5.34 ACRE SITE FOR FELTON SWITCHING STATION			
37	AND RIGHTS-OF-WAY FOR RELATED 230KV AND 115KV TOWER			
38	LINES IN SANTA CLARA AND SANTA CRUZ COUNTIES :			
39	GM162255 - 11/69 :			

ATTACHMENT 5
Advice 2746-G-A

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
24297-G	Preliminary Statement Part F--Core Fixed Cost Account	24084-G
24298-G	Preliminary Statement Part F (Cont.)	24085-G
24299-G	Preliminary Statement Part J--Noncore Customer Class Charge Account	24086-G
24300-G	Preliminary Statement Part J (Cont.)	24230-G
24301-G	Table of Contents -- Preliminary Statements	24088-G
24302-G	Table of Contents -- Rate Schedules	24089-G

ATTACHMENT 5
Advice 2866-E-A

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
25374-E	Preliminary Statement Part CG--Utility Generation Balancing Account	25078-E
25375-E	Preliminary Statement Part CZ--Distribution Revenue Adjustment Mechanism	25079-E
25376-E	Table of Contents -- Rate Schedules	25081-E
25377-E	Table of Contents -- Preliminary Statements	25080-E
	Preliminary Statement Part BO – Real Property/Gain/Loss on Sale Memorandum Account (RPGLSMA)	16651-E

PRELIMINARY STATEMENT
(Continued)

F. CORE FIXED COST ACCOUNT (CFCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount

The following entries will be made to this subaccount at the end of each month:

1) a credit entry equal to California Alternate Rates for Energy (CARE) shortfall resulting from core commercial deliveries under Schedule G-CARE, and customer charges under Schedule GL1-NGV, excluding the allowance for Franchise Fees and Uncollectible Accounts Expense (F&U);

2) a debit entry equal to one-twelfth of the core portion of the authorized GRC distribution base revenue amount (with credits and adjustments), excluding the allowance for (F&U);

3) a credit entry equal to the revenue from the CFCA – Distribution Cost rate component, excluding the allowance for F&U;

4) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;

5) a debit or credit entry equal to any expense adopted by the CPUC as a cost to be recovered in this subaccount;

6) an entry equal to the core portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission; and (N) (N)

7) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries 6.a.1 through 6.a.6, above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

b. Core Cost Subaccount

The following entries will be made to this subaccount at the end of each month:

1) a credit entry equal to the revenue from the CFCA – Core Cost rate component, excluding the allowance for F&U;

2) a credit entry equal to the revenue from the local transmission rate component from core deliveries during the month, excluding the allowance for F&U;

3) a debit entry equal to the core portion of intervenor compensation payments authorized by the CPUC, recorded during the month;

(Continued)

PRELIMINARY STATEMENT
(Continued)

F. CORE FIXED COST ACCOUNT (CFCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Core Cost Subaccount (Cont'd.)

4) a debit entry equal to one-twelfth of the core portion of the authorized local transmission revenue requirement, excluding the allowance for F&U;

5) A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;

6) an entry equal to 70.03 percent of the local transmission revenue shortfall or over-recovery resulting from a change in customers qualifying for backbone-level end-use service, and associated throughput reduction or increase, as applicable;

7) a debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount;

8) A debit entry equal to one-twelfth of the core portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC;

9) an entry equal to the core portion of the gain or loss on the sale of a gas transmission non-depreciable asset, as approved by the Commission; and (N) (N)

10) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries F.6.b.1 through F.6.b.9, above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

c. Winter Gas Savings Program Transportation Subaccount

The following entries will be made to this subaccount at the end of each month:

1) a debit or credit entry, as appropriate, to record the transfer of rebates and adjustments from other accounts to this subaccount for recovery in rates;

2) a credit entry equal to the revenue from the WGSP – Transportation rate component, excluding the allowance for F&U; and

3) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries F.6.c.1 through F.6.c.2, above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

PRELIMINARY STATEMENT
(Continued)

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Noncore Subaccount

The following entries will be made to this subaccount each month, or as applicable:

1) a debit entry equal to one-twelfth of the noncore portion of the procurement-related G-10 employee discount allocation shown on Preliminary Statement Part C.2;

2) a debit entry equal to the noncore portion of intervenor compensation and any other expense adopted by the CPUC as a cost to be included in this subaccount;

3) a credit entry equal to the NCA-Noncore revenue, excluding the allowance for Franchise Fees and Uncollectible Accounts Expense (F&U);

4) an debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;

5) an entry equal to 29.97 percent of the local transmission revenue shortfall or over-recovery resulting from a change in customers qualifying for backbone-level end-use service, and associated throughput reduction or increase, as applicable;

6) a debit entry equal to one-twelfth of the noncore portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC;

7) an entry equal to the noncore portion of the gain or loss on the sale of a gas transmission non-depreciable asset, as approved by the Commission; and (N) (N)

8) an entry equal to interest on the average of the balance in the subaccount at the beginning of the month and the balance after entries from J.6.a.1 through J.6.a.7, above, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

b. Interim Relief and Distribution Subaccount

The following entries will be made to this subaccount each month, or as applicable:

1) a one-time entry equal to the noncore distribution portion of the gas revenue requirement adopted in GRC Decision 04-05-055, from January 1, 2003 to the implementation date, including interest, and excluding the allowance for F&U;

2) an entry equal to any other amounts adopted by the CPUC to be included in this subaccount;

3) a credit equal to the NCA-Interim Relief and Distribution revenue, excluding the allowance for F&U;

(Continued)

PRELIMINARY STATEMENT
(Continued)

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Interim Relief and Distribution Subaccount (Cont'd.)

4) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;

5) an entry equal to the noncore portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission; and (N) (N)

6) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries J.6.b.1 through J.6.b.5, above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

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SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
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Part B	Default Tariff Rate Components	23720,23721,23722,23723,23724,23725,23726, 23727,23728,23729,23229,23767,23768,23769,23770,23771,23772,23773,23774,23650, 23705,22024,23756 to 23760-G	
Part C	Gas Accounting Terms and Definitions	23345,23789,23346, 23511,23347,23760,23761,23300,23248,23561,23350,23351,23512-G	
Part D	Purchased Gas Account	23513,23514,23515-G	
Part E	Not Being Used		
Part F	Core Fixed Cost Account	23595,24297,24298-G	(T)
Part G	Not Being Used		
Part H	Not Being Used		
Part I	Not Being Used		
Part J	Noncore Customer Class Charge Account	24299,242300-G	(T)
Part K	Enhanced Oil Recovery Account	23762-G	
Part L	Balancing Charge Account	23273,23274-G	
Part M	Not Being Used		
Part N	Not Being Used		
Part O	CPUC Reimbursement Fee	22891-G	
Part P	Income Tax Component of Contributions Provision	21646,13501-G	
Part Q	Affiliate Transfer Fees Account	23275-G	
Part R	Not Being Used		
Part S	Interest	12773-G	
Part T	Tax Reform Act of 1986	12775-G	
Part U	Core Brokerage Fee Balancing Account	23276-G	
Part V	California Alternate Rates For Energy Account	23358-G	
Part W	Not Being Used		
Part X	Natural Gas Vehicle Balancing Account	23277-G	
Part Y	Customer Energy Efficiency Adjustment	18551,18552,18553-G	
Part Z	Not Being Used		
Part AA	Not Being Used		
Part AB	Not Being Used		
Part AC	Catastrophic Event Memorandum Account	14178,14179-G	
Part AD	Not Being Used		
Part AE	Core Pipeline Demand Charge Account	23301-G	
Part AF	Not Being Used		
Part AG	Core Firm Storage Account	23380-G	
Part AH	Air Quality Adjustment Clause	14928 to 14930-G	
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Rules	22927-G	
Maps, Contracts and Deviations	22438-G	
Sample Forms	22434,22926.21538,22266,21292-G	

RATE SCHEDULES

RESIDENTIAL

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
G-1	Residential Service	23732,23487-G
G1-NGV	Residential Natural Gas Service for Compression on Customers' Premises	23733,23734-G
G-10/20	Winter Gas Savings Program	23541,23542-G
GM	Master-Metered Multifamily Service	23735,23489,23019-G
GS	Multifamily Service	23736,23491,23215-G
GT	Mobilehome Park Service	23737,23493,23023-G
G-10	Service to Company Employees	11318-G
GL-1	Residential CARE Program Service	23738,23495-G
GL1-NGV	Residential Care Program—Natural Gas Service for Compression on Customers' Premises	23739,23740-G
GML	Master-Metered Multifamily CARE Program Service	23741,23497,23027-G
GSL	Multifamily CARE Program Service	23742,23743,23216-G
GTL	Mobilehome Park CARE Program Service	23744,23745,23502-G
G-MHPS	Master-Metered Mobilehome Park Safety Surcharge	22034-G

NONRESIDENTIAL

G-NR1	Gas Service to Small Commercial Customers	23746,23035-G
G-NR2	Gas Service to Large Commercial Customers	23747,23037-G
G-CP	Gas Procurement Service to Core End-Use Customers	23748-G
G-CPX	Crossover Gas Procurement Service to Core End-Use Customers	23715-G
G-NT	Gas Transportation Service to Noncore End-Use Customers	23652,23653,22037,22038-G
G-EG	Gas Transportation Service to Electric Generation	23654,22895,22525,22173-G
G-WSL	Gas Transportation Service to Wholesale/Resale Customers	23655,22897,22045-G
G-BAL	Gas Balancing Service for Intrastate Transportation Customers	22174, 21867,22135,22047,22048,20037,22136,21872,22137,22138,20042,20043,20044,22051-G

PRELIMINARY STATEMENT
(Continued)

CG. UTILITY GENERATION BALANCING ACCOUNT (UGBA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

d. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve;

e. A debit entry equal to the costs of providing video tapes of the Diablo Canyon Independent Safety Committee meetings;

f. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the UGBA for recovery in rates, upon approval by the CPUC.

g. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC. (N) (N)

h. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

Note: All debits and credits described above, except for that described in Section 5.h, shall include an allowance for franchise fees and uncollectible accounts expense. (N) (N)

PRELIMINARY STATEMENT
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

f. A credit entry equal to the debit entry in the California Alternative Rates for Energy Account (CARE) that corresponds to the actual CARE revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part M.

g. A credit entry equal to the recorded amount of revenue cycle services credits given to customers for revenue cycle services provided by entities other than PG&E.

h. A credit entry equal to the amount of Shareholder Participation, as defined in Section 6 below.

i. A debit entry equal to the payment to fund PG&E Environmental Enhancement Corporation plus an allowance for FF&U, pursuant to the Chapter 11 Settlement Agreement Paragraph 17c adopted in Decision 03-12-035.

j. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the DRAM for recovery in rates, upon approval by the CPUC.

k. A debit entry equal to one-twelfth of the electric portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC.

l. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric distribution non-depreciable asset, as approved by the Commission. (N) (N)

m. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

Note: All debits and credits described above, except for that described in Section 5.m, shall include an allowance for franchise fees and uncollectible accounts expense. (N) (N)

6. SHAREHOLDER PARTICIPATION: PG&E's shareholders bear some responsibility for economic risks and rewards associated with, but not limited to, Commission-approved economic discounts and credits to certain PG&E customers. This section ensures that ratepayers will not assume shareholders' obligations.

Shareholder Participation will be calculated monthly as follows:

The amount of the Shareholder Participation Mechanism for Schedule ED, in accordance with Resolution E-3654.

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Rules	24959-E	
Maps, Contracts and Deviations	23053-E	
Sample Forms	25013,24993,24994,24958,19236,25042,25066,23225-E	

RATE SCHEDULES

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	RESIDENTIAL RATES	
E-1	Residential Service	24768,24769,24770,19910,24771,24772-E
E-2	Experimental Residential Time-of-Use Service	
E-3	Experimental Residential Critical Peak Pricing Service	22429,24773,24774,24775, 24776,24087,24777,24089,24778,23082,22501,21243,24779,22437,24780-E
EE	Service to Company Employees	24091-E
EM	Master-Metered Multifamily Service	24781,24782,24783,20648,24784,24785-E
ES	Multifamily Service	24786,24787,24788,23640,24789,24790-E
ESR	Residential RV Park and Residential Marina Service	24791,24792,24793,20657,24794,24795-E
ET	Mobilehome Park Service	24796,24797,24343,24798,24799,24800-E
E-6	Residential Time-of-Use Service	24801,24802,24803,24804,24805,24806-E
E-7	Residential Time-of-Use Service	24808,24809,24810,24811,24344,24812-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service	21274,24813,24814,24855,24815,24816-E
E-8	Residential Seasonal Service Option	24817,24818,24546,24819-E
E-9	Experimental Residential Time-of-Use Service for Low Emission Vehicle Customers	24820,24821,24822,24823,24824,24825,21289,24826,24827-E
EL-1	Residential CARE Program Service	24118,24828,24829,24348,24830-E
EML	Master-Metered Multifamily CARE Program Service	24349,24667,21299,24123,22170-E
ESL	Multifamily CARE Program Service	24668,24669,21598,24351,24352,21307-E
ESRL	Residential RV Park and Residential Marina CARE Program Service	24670,24671,21599,24353,24354,21313-E
ETL	Mobilehome Park CARE Program Service	24672,24673,21600,22180,24355,21319-E
EL-6	Residential CARE Program Time-of-Use Service	24849,24850,24851,24852,24853,24854-E
EL-7	Residential CARE Program Time-of-Use Service	21320,24133,24674,21601,24356,21325-E
EL-A7	Experimental Residential CARE Program Alternate Peak Time-of-Use Service	21326,24357,24675,19783,24358,21330-E
EL-8	Residential Seasonal CARE Program Service Option	24359,24676,24360,22190-E
E-FERA	Family Electric Rate Assistance	23963,24996,21643-E
	COMMERCIAL/INDUSTRIAL	
A-1	Small General Service	24677,24678,24361,24362,21339-E
A-6	Small General Time-of-Use Service	22755,23445,24679,24680,21343,24363,21345-E
A-10	Medium General Demand-Metered Service	24148,24681,24682,24683,24684,22757,22874,24364.24365,21354,21355-E
A-15	Direct-Current General Service	24685,24686,24366,24157-E

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Part CC	Real Time Energy Metering Memorandum Account	18307,18308-E	
Part CD	Kern Restoration and Operation Memorandum Account	18509-E	
Part CE	Baseline Balancing Account	23410,23411-E	
Part CF	Net Energy Metering Memorandum Account	18831-E	
Part CG	Utility Generation Balancing Account	24735,25374-E	(T)
Part CH	Utility Retained Generation income Tax Memorandum Account	20502-E	
Part CI	Wholesale DWR/ISO Cost Memorandum Account	20503-E	
Part CJ	Not Being Used		
Part CK	Distribution Bypass Deferral Rate Memorandum Account	20619-E	
Part CL	Distributed Energy Resources Memorandum Account	19042-E	
Part CM	Bond Charge Balancing Account	20245,19556-E	
Part CN	Research, Development, and Demonstration Balancing Account	19371-E	
Part CO	Renewables Balancing Account	19372-E	
Part CP	Energy Resource Recovery Account	23762,23998,23999-E	
Part CQ	Modified Transition Cost Balancing Account	23261,23262,23263,23264,23265-E	
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Part CU	Customer Credit Holding Account	21533-E	
Part CV	Financial Hedging Memorandum Account	20631-E	
Part CW	Not Being Used		
Part CX	Not Being Used		
Part CY	El Paso Settlement Electric Memorandum Account	20985-E	
Part CZ	Distribution Revenue Adjustment Mechanism	24740,25375-E	(T)
Part DA	Public Purpose Program Revenue Adjustment Mechanism	22719-E	
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Part DC	Not Being Used		
Part DD	Regulatory Asset Tax Balancing Account	21498-E	
Part DE	Headroom Account	21122-E	
Part DF	Electric Reimbursable Fees Balancing Account	22722-E	
Part DG	DWR Power Charge Balancing Account	23266-E	
Part DH	Electric Credit Facilities Fees Tracking Account	21125-E	
Part DI	Procurement Energy Efficiency Balancing Account	25023-E	

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PG&E Gas and Electric Advice
Filing List
General Order 96-A, Section III(G)

ABAG Power Pool
Accent Energy
Aglet Consumer Alliance
Agnews Developmental Center
Ahmed, Ali
Alcantar & Elsesser
Ancillary Services Coalition
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
Arter & Hadden LLP
Avista Corp
Barkovich & Yap, Inc.
BART
Bartle Wells Associates
Blue Ridge Gas
Bohannon Development Co
BP Energy Company
Braun & Associates
C & H Sugar Co.
CA Bldg Industry Association
CA Cotton Ginners & Growers Assoc.
CA League of Food Processors
CA Water Service Group
California Energy Commission
California Farm Bureau Federation
California Gas Acquisition Svcs
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
Cardinal Cogen
Cellnet Data Systems
Chevron Texaco
Chevron USA Production Co.
City of Glendale
City of Healdsburg
City of Palo Alto
City of Redding
CLECA Law Office
Commerce Energy
Constellation New Energy
CPUC
Cross Border Inc
Crossborder Inc
CSC Energy Services
Davis, Wright, Tremaine LLP
Defense Fuel Support Center
Department of the Army
Department of Water & Power City
DGS Natural Gas Services
Douglass & Liddell
Downey, Brand, Seymour & Rohwer
Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynegy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Exelon Energy Ohio, Inc
Exeter Associates
Foster Farms
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
G. A. Krause & Assoc
Gas Transmission Northwest Corporation
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz &
Hanna & Morton
Heeg, Peggy A.
Hitachi Global Storage Technologies
Hogan Manufacturing, Inc
House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
Interstate Gas Services, Inc.
IUCG/Sunshine Design LLC
J. R. Wood, Inc
JTM, Inc
Luce, Forward, Hamilton & Scripps
Manatt, Phelps & Phillips
Marcus, David
Matthew V. Brady & Associates
Maynor, Donald H.
MBMC, Inc.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
Navigant Consulting
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources
Northern California Power Agency
Office of Energy Assessments
OnGrid Solar
Palo Alto Muni Utilities
PG&E National Energy Group
Pinnacle CNG Company
PITCO
Plurimi, Inc.
PPL EnergyPlus, LLC
Praxair, Inc.
Price, Roy
Product Development Dept
R. M. Hairston & Company
R. W. Beck & Associates
Recon Research
Regional Cogeneration Service
RMC Lonestar
Sacramento Municipal Utility District
SCD Energy Solutions
Seattle City Light
Sempra
Sempra Energy
Sequoia Union HS Dist
SESCO
Sierra Pacific Power Company
Silicon Valley Power
Smurfit Stone Container Corp
Southern California Edison
SPURR
St. Paul Assoc
Stanford University
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc
TFS Energy
Transcanada
Turlock Irrigation District
U S Borax, Inc
United Cogen Inc.
URM Groups
Utility Cost Management LLC
Utility Resource Network
Wellhead Electric Company
Western Hub Properties, LLC
White & Case
WMA