STATE OF CALIFORNIA ARNOLD SCHWARZENEGGER, *Governor*

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

January 7, 2010

Advice Letter 3070-G/3572-E

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: Revision of PG&E's Tariffs to Reflect an Increase in ITCC Rates Due to Tax Law Changes

Dear Mr. Cherry:

Advice Letter 3070-G/3572-E is effective January 1, 2010.

Sincerely,

Julie A. Fitch, Director
Energy Division

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Pacific Gas and Electric Company

Brian K. Cherry
Vice President
Regulatory Relations

77 Beale Street, Room 1087
San Francisco, CA 94105

Mailing Address
Mail Code B10C
Pacific Gas and Electric Company
P.O. Box 770000
San Francisco, CA 94177

Fax: 415.973.7226

December 11, 2009

Advice 3070-G/3572-E
(Pacific Gas and Electric Company ID U 39 M)

Subject: **Revision of PG&E's Tariffs to Reflect an Increase in ITCC Rates Due to Tax Law Changes**

Public Utilities Commission of the State of California

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its Gas and Electric Preliminary Statement Parts P and J, respectively. The affected tariff sheets are listed on the enclosed Attachment I.[1]

Purpose

The purpose of this filing is to revise PG&E's gas and electric Preliminary Statements Parts P and J -- *Income Tax Component of Contributions Provision*, respectively, to reflect changes in Federal tax law that increase the tax factor used to compute the "Income Tax Component of Contribution (ITCC)" associated with Contributions in Aid of Construction.

Background

On February 17, 2009, President Obama signed into law the American Recovery and Reinvestment Act of 2009 (the "Recovery Act"; H.R. 1). Section 1201 of the Recovery Act extends a depreciation provision -- Section 168(k) to the Internal Revenue Code (IRC) – entitled, "Special allowance for certain property acquired after September 10, 2001, and before January 1, 2005." The Recovery Act extends the provisions included in the Economic Stimulus Act of 2008, which resulted in a temporarily lower ITCC Tax Factor.

On December 2, 2008, PG&E filed Advice 2975-G/3372-E, notifying the Commission that the lower ITCC Tax Factor under the Economic Stimulus Act

[1] PG&E reserves all legal rights to challenge the decisions or statutes under which it has been required to make this advice filing, and nothing in this advice filing constitutes a waiver of such rights.

would expire on December 31, 2008 unless Congress extended the depreciation provision. With no extension at that time, PG&E requested that the ITCC Tax Factor be changed to 0.31 (32 percent) for gas and 0.34 (34 percent) for electric. This has been calculated using the current statutory income tax rates of 8.84 percent (California) and 35 percent (Federal). It also reflects the temporary federal depreciable tax life for gas distribution property of 15 years as adopted by the Energy Tax Incentives Act of 2005. This temporary Federal depreciable tax life for gas distribution property is set to sunset on December 31, 2010. By letter dated January 15, 2009, the Energy Division approved Advice Letter 2975-G/3375-E with an effective date of January 1, 2009.

Because the Recovery Act extended the depreciation provisions of the Economic Stimulus Act of 2008, PG&E requested in Advice 2998-G/3424-E that the Commission extend through December 31, 2009 the temporarily lowered ITTC Tax Factor of 0.20 (20 percent) for gas and 0.22 (22 percent) for electric in effect at December 31, 2008. In accordance with Advice 2998-G/3424-E, the ITCC Tax Factor is being revised due to a change in the Federal Depreciation Provisions of the IRC, pursuant to the Recovery Act. Section 1201 of the Act modified the IRC Section 168(k), allowing for 50 percent bonus depreciation for certain property. This modification will sunset on December 31, 2009. Therefore, PG&E requests that the ITCC Tax Factor revert back to the applicable percentage as determined pursuant to PG&E's Advice 2975-G/3372-E (as calculated by utilizing the statutory income tax rates of 8.840 percent (California) and 35 percent (Federal)).

The extended ITCC Tax Factor has been calculated, as set forth in Attachment II, by using Method 5 as described in Decision (D.) 87-09-026 and D. 87-12-028 in OII 86-11-109.

Tariff Revisions

Gas Preliminary Statement Part P*, Section 5. a.* has been revised to reflect the change of the tax factor from 0.20 (20 percent) to 0.35. Property contributed to PG&E on or after January 1, 2010 will be subject to the previously authorized ITCC tax factor of 31 percent.

In a similar fashion, Electric Preliminary Statement Part J*, Section 5. a.* has been revised to reflect the ITCC tax factor from 0.22 (22 percent) to 0.35 on property contributed to PG&E after March 1, 2008 and before January 1, 2010. Property contributed to PG&E on or after January 1, 2010, will be subject to the previously authorized ITCC tax factor of 34 percent.

Effective Date

PG&E believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 1 (effective pending disposition) pursuant to GO 96-B. Therefore, PG&E requests that the tariffs proposed herein be approved effective January 1, 2010, which is the effective date of the stimulus legislation.

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 **December 31, 2009**, which is 20 days after the date of this filing. Protests should be mailed to:

CPUC Energy Division
Tariff Files, Room 4005
DMS Branch
505 Van Ness Avenue
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: jnj@cpuc.ca.gov and mas@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:

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

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes to the General Order 96-B service list and all electronic approvals should be directed to email PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: **http://www.pge.com/tariffs.**

Brian Cherry

Vice President - Regulatory Relations

Attachments:

Attachment One: CIAC Gross-up Computation Including California Taxes

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY
ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **Pacific Gas and Electric Company (ID U39 M)**

Utility type:	Contact Person: Olivia Brown
☒ ELC ☒ GAS	Phone #: 415.973.9312
☐ PLC ☐ HEAT ☐ WATER	E-mail: oxb4@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) #: 3070-G/3572-E **Tier:** 1

Subject of AL: Revision of PG&E's Tariffs to Reflect an Increase in ITCC Rates Due to Tax Law Changes

Keywords (choose from CPUC listing): ITCC. Preliminary Statements

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.87-09-026,

Does AL replace a withdrawn or rejected AL? N/A If so, identify the prior AL: N/A

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: No

Confidential information will be made available to those who have executed a nondisclosure agreement: N/A

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

Resolution Required? ☐ Yes ☒No

Requested effective date: January 1, 2010 No. of tariff sheets: 6

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting). N/A

Tariff schedules affected: Gas Preliminary Statement P and Electric Preliminary Part J

Service affected and changes proposed: N/A

Protests, dispositions, and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division
Tariff Files, Room 4005
DMS Branch
505 Van Ness Ave., San Francisco, CA 94102
jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company
Attn: Brian K. Cherry, Vice President, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177
E-mail: PGETariffs@pge.com

Cal P.U.C. Sheet No.	**Title of Sheet**	**Cancelling Cal P.U.C. Sheet No.**
27938-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	27463-G
27939-G	GAS TABLE OF CONTENTS Sheet 1	27919-G
27940-G	GAS TABLE OF CONTENTS Sheet 4	27922-G

Cal P.U.C. Sheet No.	**Title of Sheet**	**Cancelling Cal P.U.C. Sheet No.**
28686-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	28063-E
28687-E	ELECTRIC TABLE OF CONTENTS Sheet 1	28575-E
28688-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 6	28561-E

ELECTRIC PRELIMINARY STATEMENT PART J

Sheet 1

INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax (CCFT) shall be collected beginning January 1, 1992.

2. DEFINITIONS:

   a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:

      1) Income Tax Component of Contribution (ITCC); and
      2) The balance of the contribution, excluding income taxes (Balance of Contribution).

   b. Government Agency: For purposes of administering this part of the preliminary statement, a government agency shall include the Federal Government, a California state, county, or local government agency.

3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.

4. GOVERNMENT AGENCY EXEMPTIONS:

   a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.

   b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.

5. DETERMINATION OF ITCC:

   a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.34 (34 percent). The 34 percent tax factor shall be applicable to contributions received by (T)
   PG&E on or after January 1, 2010. PG&E will file an advice letter to reflect any changes in the (T)
   tax factor which would cause an increase or decrease of five percentage points or more.

   b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)

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ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 6

Preliminary Statements

(Continued)

GAS PRELIMINARY STATEMENT PART P

INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax shall be collected beginning January 1, 1992.

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   b. Condemnation: Contributions resulting from condemnation of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the government agency.

5. DETERMINATION OF ITCC:

   a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor of 0.31 (31 percent). The 31 percent tax factor shall be applicable to contributions received by PG&E on or after January 1, 2010. PG&E will file an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more. (T) (T)

   b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)

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Sheet 1

(Continued)

GAS TABLE OF CONTENTS

Sheet 4

(Continued)

ADVICE 3070-G/3572-E
Attachment 2:
CIAC Gross-Up Computation Including California Taxes

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES

(A) YEAR	(B) TAX PMT/(BEN) REFLECTING CIAC OF $1,000	(C) TAX BASIS	(D) CALIFORNIA DEPRECIATION RATES	(E) CALIFORNIA RATES	(F) STATE TAX BENEFIT	(G) MODIFIED MACRS RATES	(H) FEDERAL TAX RATE	(I) FEDERAL TAX BENEFIT	(J) REMAINING CIAC PAYABLE	(K) WTD. AVG. UNRECOVERED TAX PMT.	(L) RATE OF RETURN	(M) REVENUE REQUIREMENT ON REMAINING INVESTMENT	(N) DISCOUNT FACTOR 0.12	(O) DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
1	438.4	1,000	2.857%	8.840%	2.5256	5.000%	35.00%	17.5000	418.3744	428.3872	17.000%	72.8258	0.8929	65.0262
2	-30.94		5.551%		4.9071	9.500%		32.3660	350.1613	384.2679	17.000%	65.3255	0.7972	52.0771
3			5.234%		4.6269	8.550%		28.2075	317.3270	333.7442	17.000%	56.7365	0.7118	40.3839
4			4.935%		4.3625	7.700%		25.3306	287.6338	302.4804	17.000%	51.4217	0.6355	32.6794
5			4.653%		4.1133	6.930%		22.7281	260.7925	274.2132	17.000%	46.6162	0.5674	26.4513
6			4.387%		3.8781	6.230%		20.3654	236.5490	248.6707	17.000%	42.2740	0.5066	21.4173
7			4.137%		3.6571	5.900%		19.2927	213.5992	225.0741	17.000%	38.2626	0.4523	17.3081
8			3.901%		3.4485	5.900%		19.3700	190.7807	202.1899	17.000%	34.3723	0.4039	13.8824
9			3.678%		3.2514	5.910%		19.4780	168.0513	179.4160	17.000%	30.5007	0.3606	10.9989
10			3.468%		3.0657	5.900%		19.5120	145.4736	156.7625	17.000%	26.6496	0.3220	8.5805
11			3.270%		2.8907	5.910%		19.6120	122.9709	134.2223	17.000%	22.8178	0.2875	6.5596
12			3.084%		2.7263	5.900%		19.6383	100.6064	111.7887	17.000%	19.0041	0.2567	4.8779
13			2.908%		2.5707	5.910%		19.7308	78.3049	89.4556	17.000%	15.2075	0.2292	3.4852
14			2.742%		2.4239	5.900%		19.7503	56.1307	67.2178	17.000%	11.4270	0.2046	2.3382
15			2.585%		2.2851	5.910%		19.8366	34.0089	45.0698	17.000%	7.6619	0.1827	1.3998
16			2.438%		2.1552	2.950%		9.5252	22.3285	28.1687	17.000%	4.7887	0.1631	0.7811
17			2.299%		2.0323			(0.7543)	21.0505	21.6895	17.000%	3.6872	0.1456	0.5370
18			2.168%		1.9165			(0.7113)	19.8453	20.4479	17.000%	3.4761	0.1300	0.4520
19			2.040%		1.8034			(0.6708)	18.7128	19.2790	17.000%	3.2774	0.1161	0.3805
20			2.040%		1.8034			(0.6312)	17.5406	18.1267	17.000%	3.0815	0.1037	0.3194
21			2.040%		1.8034			(0.6312)	16.3684	16.9545	17.000%	2.8823	0.0926	0.2668
22			2.040%		1.8034			(0.6312)	15.1963	15.7824	17.000%	2.6830	0.0826	0.2217
23			2.040%		1.8034			(0.6312)	14.0241	14.6102	17.000%	2.4837	0.0738	0.1833
24			2.040%		1.8034			(0.6312)	12.8520	13.4380	17.000%	2.2845	0.0659	0.1505
25			2.040%		1.8034			(0.6312)	11.6798	12.2659	17.000%	2.0852	0.0588	0.1227
26			2.040%		1.8034			(0.6312)	10.5076	11.0937	17.000%	1.8859	0.0525	0.0990
27			2.040%		1.8034			(0.6312)	9.3355	9.9216	17.000%	1.6867	0.0469	0.0791
28			2.040%		1.8034			(0.6312)	8.1633	8.7494	17.000%	1.4874	0.0419	0.0623
29			2.040%		1.8034			(0.6312)	6.9912	7.5772	17.000%	1.2881	0.0374	0.0482
30			2.040%		1.8034			(0.6312)	5.8190	6.4051	17.000%	1.0889	0.0334	0.0363
31			2.040%		1.8034			(0.6312)	4.6468	5.2329	17.000%	0.8896	0.0298	0.0265
32			2.040%		1.8034			(0.6312)	3.4747	4.0608	17.000%	0.6903	0.0266	0.0184
33			2.040%		1.8034			(0.6312)	2.3025	2.8886	17.000%	0.4911	0.0238	0.0117
34			2.040%		1.8034			(0.6312)	1.1304	1.7164	17.000%	0.2918	0.0212	0.0062
35			2.040%		1.8034			(0.6312)	(0.0418)	0.5443	17.000%	0.0925	0.0189	0.0018
36			1.025%		0.9061			(0.6312)	(0.3167)	(0.1792)	17.000%	(0.0305)	0.0169	-0.0005
					0.0000			(0.6312)	0.3145	0.1364	17.000%	0.0232	0.0169	0.0004
			100.000%		88.4000	100.000%		318.7455				581.7178		311.2700
												311.2700	/ 1000	31.1300%
	407.46							407.1455						
														31.0000%

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES

(A) YEAR	(B) TAX PMT/(BEN) REFLECTING CIAC OF $1,000	(C) TAX BASIS	(D) CALIFORNIA DEPRECIATION RATES	(E) CALIFORNIA RATES	(F) STATE TAX BENEFIT	(G) MODIFIED MACRS RATES	(H) FEDERAL TAX RATE	(I) FEDERAL TAX BENEFIT	(J) REMAINING CIAC PAYABLE	(K) WTD. AVG. UNRECOVERED TAX PMT.	(L) RATE OF RETURN	(M) REVENUE REQUIREMENT ON REMAINING INVESTMENT	(N) DISCOUNT FACTOR 0.12	(O) DISCOUNTED REVENUE REQUIREMENT ON REMAINING INVESTMENT
1	438.4	1,000	3.334%	8.840%	2.9473	3.750%	35.00%	13.1250	422.3277	430.3639	17.000%	73.1619	0.8929	65.3263
2	-30.94		6.445%		5.6974	7.219%		24.2350	361.4554	391.8916	17.000%	66.6216	0.7972	53.1103
3			6.016%		5.3181	6.677%		21.3754	334.7618	348.1086	17.000%	59.1785	0.7118	42.1221
4			5.615%		4.9637	6.177%		19.7581	310.0401	322.4009	17.000%	54.8082	0.6355	34.8316
5			5.241%		4.6330	5.713%		18.2582	287.1488	298.5944	17.000%	50.7611	0.5674	28.8032
6			4.892%		4.3245	5.285%		16.8759	265.9484	276.5486	17.000%	47.0133	0.5066	23.8184
7			4.566%		4.0363	4.888%		15.5944	246.3176	256.1330	17.000%	43.5426	0.4523	19.6965
8			4.261%		3.7667	4.522%		14.4143	228.1366	237.2271	17.000%	40.3286	0.4039	16.2880
9			3.977%		3.5157	4.462%		14.2986	210.3224	219.2295	17.000%	37.2690	0.3606	13.4396
10			3.712%		3.2814	4.461%		14.3830	192.6579	201.4901	17.000%	34.2533	0.3220	11.0286
11			3.465%		3.0631	4.462%		14.4685	175.1264	183.8922	17.000%	31.2617	0.2875	8.9870
12			3.234%		2.8589	4.461%		14.5414	157.7261	166.4263	17.000%	28.2925	0.2567	7.2620
13			3.018%		2.6679	4.462%		14.6164	140.4418	149.0840	17.000%	25.3443	0.2292	5.8083
14			2.817%		2.4902	4.461%		14.6797	123.2719	131.8569	17.000%	22.4157	0.2046	4.5867
15			2.630%		2.3249	4.462%		14.7454	106.2016	114.7367	17.000%	19.5052	0.1827	3.5635
16			2.455%		2.1702	4.461%		14.7998	89.2315	97.7166	17.000%	16.6118	0.1631	2.7097
17			2.367%		2.0924	4.462%		14.8574	72.2817	80.7566	17.000%	13.7286	0.1456	1.9995
18			2.367%		2.0924	4.461%		14.8812	55.3081	63.7949	17.000%	10.8451	0.1300	1.4103
19			2.367%		2.0924	4.462%		14.8847	38.3310	46.8195	17.000%	7.9593	0.1161	0.9241
20			2.367%		2.0924	4.461%		14.8812	21.3573	29.8442	17.000%	5.0735	0.1037	0.5260
21			2.367%		2.0924	2.231%		7.0762	12.1887	16.7730	17.000%	2.8514	0.0926	0.2639
22			2.367%		2.0924			(0.7323)	10.8286	11.5086	17.000%	1.9565	0.0826	0.1617
23			2.367%		2.0924			(0.7323)	9.4685	10.1485	17.000%	1.7252	0.0738	0.1273
24			2.367%		2.0924			(0.7323)	8.1083	8.7884	17.000%	1.4940	0.0659	0.0984
25			2.367%		2.0924			(0.7323)	6.7482	7.4283	17.000%	1.2628	0.0588	0.0743
26			2.367%		2.0924			(0.7323)	5.3881	6.0681	17.000%	1.0316	0.0525	0.0542
27			2.367%		2.0924			(0.7323)	4.0279	4.7080	17.000%	0.8004	0.0469	0.0375
28			2.367%		2.0924			(0.7323)	2.6678	3.3479	17.000%	0.5691	0.0419	0.0238
29			2.367%		2.0924			(0.7323)	1.3077	1.9877	17.000%	0.3379	0.0374	0.0126
30			2.367%		2.0924			(0.7323)	(0.0524)	0.6276	17.000%	0.1067	0.0334	0.0036
31			1.184%		1.0467			(0.7323)	(0.3668)	(0.2096)	17.000%	(0.0356)	0.0298	-0.0011
32					0.0000			(0.3663)	(0.0005)	(0.1836)	17.000%	(0.0312)	0.0266	-0.0008
			100.000%		88.4000	100.000%		319.0605				700.0446		347.0972
												347.0972	/ 1000	34.7100%
	407.46							407.4605						
														34.0000%

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

Aglet
Alcantar & Kahl
Ameresco
Anderson & Poole
Arizona Public Service Company
BART
BP Energy Company
Barkovich & Yap, Inc.
Bartle Wells Associates
C & H Sugar Co.
CA Bldg Industry Association
CAISO
CLECA Law Office
CSC Energy Services
California Cotton Ginners & Growers Assn
California Energy Commission
California League of Food Processors
California Public Utilities Commission
Calpine
Cameron McKenna
Casner, Steve
Chamberlain, Eric
Chevron Company
Chris, King
City of Glendale
City of Palo Alto
Clean Energy Fuels
Coast Economic Consulting
Commerce Energy
Commercial Energy
Consumer Federation of California
Crossborder Energy
Davis Wright Tremaine LLP
Day Carter Murphy
Defense Energy Support Center
Department of Water Resources
Department of the Army
Dept of General Services
Division of Business Advisory Services
Douglas & Liddell
Douglass & Liddell
Downey & Brand
Duke Energy
Dutcher, John
Ellison Schneider & Harris LLP
FPL Energy Project Management, Inc.
Foster Farms
G. A. Krause & Assoc.
GLJ Publications
Goodin, MacBride, Squeri, Schlotz & Ritchie
Green Power Institute
Hanna & Morton
International Power Technology
Intestate Gas Services, Inc.
Los Angeles Dept of Water & Power
Luce, Forward, Hamilton & Scripps LLP
MBMC, Inc.
MRW & Associates
Manatt Phelps Phillips
Matthew V. Brady & Associates
McKenzie & Associates
Merced Irrigation District
Mirant
Modesto Irrigation District
Morgan Stanley
Morrison & Foerster
New United Motor Mfg., Inc.
Norris & Wong Associates
North Coast SolarResources
Occidental Energy Marketing, Inc.
OnGrid Solar
Praxair
R. W. Beck & Associates
RCS, Inc.
Recon Research
SCD Energy Solutions
SCE
SMUD
SPURR
Santa Fe Jets
Seattle City Light
Sempra Utilities
Sierra Pacific Power Company
Silicon Valley Power
Silo Energy LLC
Southern California Edison Company
Sunshine Design
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc.
Tiger Natural Gas, Inc.
Tioga Energy
TransCanada
Turlock Irrigation District
U S Borax, Inc.
United Cogen
Utility Cost Management
Utility Specialists
Verizon
Wellhead Electric Company
Western Manufactured Housing Communities Association (WMA)
eMeter Corporation