STATE OF CALIFORNIA Edmund G. Brown Jr., *Governor*

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

December 19, 2013

Advice Letter 3435-G/4321-E

Brian K. Cherry
Vice President, Regulation and Rates
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 Changes in the Income Tax Component of Contribution Tax Factors.

Dear Mr. Cherry:

Advice Letter 3435-G/4321-E is effective January 1, 2014.

Sincerely,

Edward Randolph

Edward F. Randolph, Director
Energy Division

Pacific Gas and Electric Company®

Brian K. Cherry
Vice President
Regulatory Relations

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

Fax: 415.973.7226

November 26, 2013

Advice 3435-G/4321-E
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

<u>Subject:</u> **Revision of PG&E's Tariffs to Reflect Changes in the Income Tax Component of Contribution Tax Factors**

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric Preliminary Statements Parts P and J respectively, -- *Income Tax Component of Contributions Provision*, to reflect an increase back to the prior tax factor used to compute the "Income Tax Component of Contribution (ITCC)" associated with Contributions in Aid of Construction.

Purpose

In this advice letter, PG&E requests that the California Public Utilities Commission (CPUC or Commission) revert the ITCC tax factor from 0.22 (22 percent) back to 0.35 (35 percent) for gas contributions and from 0.22 (22 percent) back to 0.34 (34 percent) for electric contributions.

Background

Since February of 2008, the Federal Government has enacted, each time on a temporary basis, a series of income tax revisions intended to promote investment in capital projects. A detailed discussion describing the historical changes in the ITCC tax factors as a result of changes to the Federal Depreciation Provisions is presented in PG&E's Advice 3346-G/4148-E and 3346-G-A/4148-E-A.[1]

Most recently on January 1, 2013, Congress passed and President Obama signed into law the American Taxpayer Relief Act of 2012 (ATRA), which temporarily extended the Federal Depreciation Provisions of the Internal Revenue Code (IRC). This impacted the factors used to compute the ITCC associated with Contributions in Aid of Construction through the end of 2013. The Federal Depreciation Provisions in ATRA expire on December 31, 2013. As a result, for contributions PG&E receives on

[1] On November 29, 2012, PG&E filed Advice 3346-G/4148-E, which reverted the ITCC tax factor back to 0.35 for gas contributions and to 0.34 for electric contributions. On January 4, 2013, PG&E filed Advice 3346-G-A/4148-E-A, which superceded Advice 3346-G/4148-E in its entirety and withdrew the revised tariff sheets.

or after January 1, 2014 the ITCC tax factors for gas contributions should revert back to 0.35 (35 percent) and electric contributions should revert back to 0.34 (34 percent). Ordering Paragraph (OP) 7 of Decision (D.) 87-09-026 requires the respondent utilities to file advice letters to reflect any change in the tax factor which would increase or decrease the rate by five percentage points or more.

To support the requested ITCC Tax Factors, PG&E has attached the calculation set forth in Method 5, as described in Decision D.87-09-026 and D.87-12-028 in Order Instituting Investigation (OII) 86-11-109. (Attachment 2)

Tariff Revisions

Gas Preliminary Statement Part P*, Section 5.a,* has been revised to modify the ITCC tax factor back to 0.35 (35 percent) on property contributed to PG&E on or after January 1, 2014.

Similarly, Electric Preliminary Statement Part J*, Section 5.a,* has been revised to modify the ITCC tax factor back to 0.34 (34 percent) on property contributed to PG&E effective January 1, 2014.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than December 16, 2013, which is 20 days after the date of this filing. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@cpuc.ca.gov

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

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

Brian K. Cherry
Vice President, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C

P.O. Box 770000
San Francisco, California 94177

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

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 1 advice filing become effective on **January 1, 2014**.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: http://www.pge.com/tariffs

Brian Cherry /KHC

Vice President, Regulatory Relations

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

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY
ENERGY UTILITY

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

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

Utility type:	Contact Person: Kingsley Cheng
☑ ELC ☑ GAS	Phone #: (415) 973-5265
☐ PLC ☐ HEAT ☐ WATER	E-mail: k2c0@pge.com and PGETariffs@pge.com

EXPLANATION OF UTILITY TYPE	(Date Filed/ Received Stamp by CPUC)
ELC = Electric GAS = Gas PLC = Pipeline HEAT = Heat WATER = Water	

Advice Letter (AL) #: **3435-G/4321-E** **Tier: 1**

Subject of AL: **Revision of PG&E's Tariffs to Reflect Changes in the Income Tax Component of Contribution Tax Factors**

Keywords (choose from CPUC listing): Compliance, Taxes

AL filing type: ☐ Monthly ☐ Quarterly ☐ Annual ☑ One-Time ☐ Other ____________________________

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

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

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

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: 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: ____

Resolution Required? ☐Yes ☑No

Requested effective date: **January 1, 2014** No. of tariff sheets: **6**

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

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

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

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

Service affected and changes proposed: Increase the ITCC tax factor

Pending advice letters that revise the same tariff sheets: N/A

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

California Public Utilities Commission
Energy Division
EDTariffUnit
505 Van Ness Ave., 4th Flr.
San Francisco, CA 94102
E-mail: EDTariffUnit@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

ATTACHMENT 1
Advice 3435-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
30847-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	28729-G
30848-G	GAS TABLE OF CONTENTS Sheet 1	30816-G
30849-G	GAS TABLE OF CONTENTS Sheet 4	30809-G

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.

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 (T)
   0.35 (35 percent). The 35 percent tax factor shall be applicable to contributions received by (T)(I)
   PG&E on or after January 1, 2014. PG&E will file an advice letter to reflect any changes in (T)
   the tax factor which would cause an increase or decrease of five percentage points or more. (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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Cal P.U.C. Sheet No.	**Title of Sheet**	**Cancelling Cal P.U.C. Sheet No.**
33210-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	29937-E
33211-E	ELECTRIC TABLE OF CONTENTS Sheet 1	33207-E
33212-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 11	32642-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 (T)
      0.34 (34 percent). The 34 percent tax factor shall be applicable to contributions received by (T)(I)
      PG&E on or after January 1, 2014. PG&E will file an advice letter to reflect any changes in (T)
      the tax factor which would cause an increase or decrease of five percentage points or more. (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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ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.	

Preliminary Statements

(Continued)

Attachment 2:

The ITCC Tax Factor

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES
Effective January 1, 2014
Depreciation on 20 Year Property (Gas)

(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	3.750%	35.00%	13.1250	422.7494	430.5747	17.000%	73.1977	0.8929	65.3582
2	-30.94		5.551%		4.9071	7.219%		24.3825	362.5198	392.6346	17.000%	66.7479	0.7972	53.2110
3			5.234%		4.6269	6.677%		21.6520	336.2410	349.3804	17.000%	59.3947	0.7118	42.2760
4			4.935%		4.3625	6.177%		20.0001	311.8783	324.0597	17.000%	55.0901	0.6355	35.0108
5			4.653%		4.1133	5.713%		18.4686	289.2965	300.5874	17.000%	51.0999	0.5674	28.9955
6			4.387%		3.8781	5.285%		17.0579	268.3605	278.8285	17.000%	47.4008	0.5066	24.0147
7			4.137%		3.6571	4.888%		15.7507	248.9527	258.6566	17.000%	43.9716	0.4523	19.8905
8			3.901%		3.4485	4.522%		14.5470	230.9572	239.9549	17.000%	40.7923	0.4039	16.4753
9			3.678%		3.2514	4.462%		14.4100	213.2958	222.1265	17.000%	37.7615	0.3606	13.6172
10			3.468%		3.0657	4.461%		14.4755	195.7546	204.5252	17.000%	34.7693	0.3220	11.1948
11			3.270%		2.8907	4.462%		14.5440	178.3199	187.0373	17.000%	31.7963	0.2875	9.1407
12			3.084%		2.7263	4.461%		14.6018	160.9919	169.6559	17.000%	28.8415	0.2567	7.4029
13			2.908%		2.5707	4.462%		14.6628	143.7584	152.3751	17.000%	25.9038	0.2292	5.9365
14			2.742%		2.4239	4.461%		14.7138	126.6207	135.1895	17.000%	22.9822	0.2046	4.7026
15			2.585%		2.2851	4.462%		14.7686	109.5669	118.0938	17.000%	20.0759	0.1827	3.6678
16			2.438%		2.1552	4.461%		14.8137	92.5980	101.0825	17.000%	17.1840	0.1631	2.8031
17			2.299%		2.0323	4.462%		14.8627	75.7030	84.1505	17.000%	14.3056	0.1456	2.0835
18			2.168%		1.9165	4.461%		14.9022	58.8843	67.2937	17.000%	11.4399	0.1300	1.4876
19			2.040%		1.8034	4.462%		14.9462	42.1348	50.5095	17.000%	8.5866	0.1161	0.9970
20			2.040%		1.8034	4.461%		14.9823	25.3491	33.7419	17.000%	5.7361	0.1037	0.5946
21			2.040%		1.8034	2.231%		7.1773	16.3684	20.8588	17.000%	3.5460	0.0926	0.3282
22			2.040%		1.8034			(0.6312)	15.1963	15.7824	17.000%	2.6830	0.0826	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)	(0.1793)	17.000%	(0.0305)	0.0169	-0.0005
					0.0000			(0.6312)	0.3145	0.1363	17.000%	0.0232	0.0169	0.0004
			100.000%		88.4000	100.000%		318.7455				720.0451		350.2559
												350.2559	/ 1000	35.0300%
	407.46							407.1455						
														35.0000%

CIAC GROSS-UP COMPUTATION INCLUDING CALIFORNIA TAXES
Effective January 1, 2014
Depreciation on 20 Year Property (Electric)

(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

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Center for Biological Diversity
City of Palo Alto
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Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
SCE
SDG&E and SoCalGas
SPURR
San Francisco Public Utilities Commission
Seattle City Light
Sempra Utilities
SoCalGas
Southern California Edison Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
Tiger Natural Gas, Inc.
TransCanada
Utility Cost Management
Utility Power Solutions
Utility Specialists
Verizon
Water and Energy Consulting
Wellhead Electric Company
Western Manufactured Housing Communities Association (WMA)