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BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric Company for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2011.	Application No. 09-12-020 (Filed December 21, 2009)

PROTEST
OF THE DIVISION OF RATEPAYER ADVOCATES

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January 25, 2010

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I. INTRODUCTION

On December 21, 2009, Pacific Gas and Electric Company (PG&E) filed its Test Year (TY) 2011 general rate case (GRC) application with the California Public Utilities Commission (Commission). PG&E is seeking an increase of $1.05 Billion (or 18%) in its TY 2011 revenue requirement over 2010 authorized levels. For 2012, PG&E is seeking additional revenues of $275 million (or 4.1%), and for 2013, an additional $343 million (or 4.9%) increase over that. Thus, for the 3-year GRC cycle, PG&E is asking for a total cumulative increase in revenues of approximately $4.0 Billion over 2010 levels.

According to PG&E's own estimates, if its rate increase is granted, the bill impact for an electric residential customer would be a $2.37 increase (about 3.2%) per month, while a customer using an average of 850 kWh/month would experience a $17.44 increase (about 10.6%) per month.[1] Similarly, a gas residential customer using an average of 40 therms per month would experience a $3.15 increase (about 5.7%) a month.[2]

[1] PG&E Application, p. 2.

[2] PG&E Application, p. 2.

Pursuant to Rule 2.6 of the Commission's Rules of Practice and Procedure, the Division of Ratepayer Advocates (DRA) protests this Application. Since the Application first appeared on the Commission's Daily Calendar on December 24, 2009, this Protest is timely filed.

II. BACKGROUND

On July 20, 2009, PG&E tendered its Notice of Intent (NOI) to file a GRC Application for TY 2011 as well as post- test years 2012 and 2013. Pursuant to the most recent Rate Case Plan (RCP),[3] DRA advised PG&E of deficiencies.

These deficiencies fell into two categories: those which were associated with PG&E's Results of Operations (R/O) computer model, and those which were not. Although, in DRA's view, PG&E substantially cleared all of the non-R/O model deficiencies by October 2009, PG&E's R/O model did not meet the minimum requirements of Public Utilities Code Section 1822(a) and of the Commission as set forth in the Rate Case Plan and in Decision (D.) 00-07-050 for functionality, flexibility and general usability. On October 21, 2009, DRA notified Chief Administrative Law Judge (ALJ) Karen Clopton that DRA accepted PG&E's NOI only on the condition that PG&E correct the flaws DRA had identified by October 30, 2009.

Although PG&E did attempt to modify its R/O model, PG&E did not satisfy the conditions set forth in DRA's October 21, 2009 letter. Therefore, on December 18, 2009, DRA recommended to Chief ALJ Clopton that PG&E not be allowed to file its GRC Application. On December 21, 2009, the Commission's Executive Director, allowed PG&E to file its GRC application subject to the following condition: PG&E must submit the Results of Operations portion of the application in DRA's preferred Excel-only format no later than January 31, 2010 and any delay in that submission will result in a commensurate extension in the schedule for DRA to file its testimony.

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[3] D.07-07-004, modifying D.89-01-040.

III. CURRENTLY IDENTIFIED RATE CASE ISSUES

DRA has been conducting discovery on issues raised in the NOI and in the Application and will make recommendations in its testimony as appropriate. In general, the majority of PG&E's requested increases for Test Year 2011 are for the following: (1) distribution and generation operation and maintenance (O&M) expenses; (2) administrative and general (A&G) expenses; (3) information technology expenses; (4) capital expenditures; (5) depreciation expenses; and (6) numerous other areas. Below is a non-exhaustive list and brief discussion of the major issues DRA is reviewing. Other issues may arise with further discovery and analysis.

A. Operation and Maintenance Expenses

PG&E forecasts a $215 million (or 17.5% increase) in O&M expenses for 2011 over present levels, from $1.23 billion to $1.44 billion.[4] The proposed test year increase is comprised of: (1) a $95 million (or 17.8%) increase in Electric Distribution; (2) a $77 million (or 50.3%) increase in Gas Distribution; and (3) a $43 million (or 8.0%) increase in Electric Generation.[5]

1. Electric Distribution O&M Expenses

PG&E says that the increases it proposes in Electric O&M expenses are driven by increases in forecasted unit costs and maintenance work units. The new work units are based on PG&E's forecast that its system will grow at 2% per year for overhead facilities and 4% per year for underground facilities.[6] PG&E forecasts an increase in unit costs due to escalation of labor costs.

According to PG&E, the increases it seeks in Electric Distribution O&M work activities are associated with electric distribution operations, technical training, patrols and inspections, and vegetation management. As part of its vegetation management activities, PG&E is proposing a Fire Risk Reduction Program[7] and the consolidation of

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[4] Ex. PG&E-1, p. 2-5, Table 2-1.

[5] Id.

[6] Ex. PG&E-3, p. 2-2.

[7] Ex. PG&E-3, pp. 5-26 – 5-28.

its distribution control centers[8], which would have an impact on Corporate Real Estate[9] and Information Technology costs.

2. Gas Distribution O&M Expenses

PG&E says that the increases PG&E proposes in Gas Distribution O&M expenses are driven by PG&E's forecast of higher costs associated with improving current levels of safety, reliability and responsiveness to customers. PG&E also says it bases its increases in anticipation of the costs of implementing new federal guidelines as part of the Distribution Integrity Management Program (DIMP).[10]

PG&E says that its proposed increases in Gas Distribution O&M are for activities associated with leak surveys, cathodic protection, preventative maintenance, and corrective maintenance.[11] Included in this estimate is a $19 million request for new gas- and electric-related technical training programs.

3. Electric Generation O&M Expenses

PG&E says that its proposed increases in Electric Generation O&M expenses are driven by dam safety, aging workforce, O&M costs associated with new fossil generation, renewable procurement, greenhouse gas regulations, long-term resource planning and energy market reform.[12]

B. Administrative and General Expenses

In its Application, PG&E forecasts a $188 million (or 27%) increase in A&G expenses for 2011 over present levels, from $674 million to $863 million.[13] PG&E says that its proposed increases in A&G expenses are primarily driven by labor escalation (i.e.,

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[8] See Ex. PG&E-3, pp. 13-8 –13-10.

[9] See Ex. PG&E-7, pp. 6-44 – 6-45.

[10] Ex. PG&E-3, p. 17-1.

[11] Ex. PG&E-3, p. 20-1.

[12] Ex. PG&E-5, Chapter 1.

[13] PG&E's forecast of A&G expenses excludes pension contribution costs which were the subject of a separate application, A.09-03-003, which has since been resolved by the Commission in D.09-09-020. PG&E's GRC application does include the department costs associated with administering the utility's pension plan.

new labor union contracts), higher employee benefit costs (e.g., medical and dental insurance), higher property and liability insurance premiums, higher worker's compensation costs, new positions for various A&G departments, additional maintenance for aging buildings, and higher payouts from the utility's Short Term Incentive Plan.

The amount of PG&E Corporation expenses PG&E proposes to shift to the utility, and the transfer of 183 employees from the holding company to the utility also contribute to PG&E's proposed increase.[14]

C. Information Technology Expenses

PG&E forecasts a $105 million (or 51.2%) increase in Information Technology (IT) expenses for 2011 compared to recorded costs in the base year, from $206 million to $311 million.[15] PG&E says the increase in IT expenses is primarily driven by SmartMeter Program O&M costs of about $28 million being moved from a balancing account into the IT budget in 2011,[16] higher costs associated with maintaining and updating PG&E's aging IT infrastructure, and incremental costs associated with proposed IT capital expenditures.

D. Capital Expenditures

PG&E forecasts capital expenditures of about $2.4 billion in 2009, $2.2 billion in 2010 and $2.6 billion in 2011,[17] or an average of $2.4 billion per year from 2009-2011. For 2011 itself, the $2.6 billion of capital expenditures is comprised of:

- $1.63 billion for Electric and Gas Distribution[18] (e.g., replacing aging infrastructure and capacity-related investments), a subset of which includes $592 million for distribution customer-driven work[19] (new business, and work required by cites and counties to relocate facilities);

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[14] Ex. PG&E-6, p. 3-3.

[15] Ex. PG&E-7, p. 1-3, Table 1-1.

[16] Ex. PG&E-7, p. 2-4.

[17] Ex. PG&E-3, Workpapers Supporting Chapter 9, p. WP 9-22, Table PS-3.

[18] Ex. PG&E-3, p. 1-8, Figure 1-2 and p. 1-11, Figure 1-4.

[19] Ex. PG&E-3, sum of 2011 forecasted capital expenditures of $512 million (p. 6-2, Table 6-1) and $80

- $366 million for Generation[20] (e.g., replacing aging equipment and infrastructure, plus hydro relicensing requirements);
- $287 million for IT[21] (e.g., replacing technology, billing system upgrade, and customer service mobile system);
- $247 million for Fleet and Facilities[22] (e.g., replacing aging fleet to meet new environmental standards for diesel vehicles, and upgrading buildings); and
- $106 million for Customer Care[23] (e.g., new gas meters, new electric meters, and ongoing SmartMeter capital requirements).

PG&E is requesting a significant increase in capital expenditures for 2009, 2010 and 2011. On the surface, it may appear that the forecasted level of test year capital expenditures is fairly comparable to PG&E's actual level of expenditures in the 2008 base year. However, Electric Generation capital expenditures in 2008 included costs associated with the new Gateway, Humboldt, and Colusa fossil power plant units as well as the Diablo Canyon Steam Generator replacement project. After excluding those project-specific generation costs, PG&E's 2008 capital expenditures totaled approximately $1.6 billion which is well below the GRC capital expenditure requests.

1. Electric and Gas Distribution

For Electric Distribution, PG&E forecasts capital expenditures averaging about $1.13 billion per year from 2009 – 2011, compared to $1.02 billion in 2008.[24] PG&E says that the increase in expenditures is primarily driven by: (1) the replacement of aging and deteriorated facilities, damaged facilities following storms and fires, and PG&E-

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million (p. 7-12, Table 7-4.)

[20] Ex. PG&E-5, p. 1-3, Table 1-1.

[21] Ex. PG&E-7, p. 1-4, Table 1-2.

[22] Ex. PG&E-7, p. 1-5, Table l-4.

[23] Ex. PG&E-4, p. 1-4, See also Ex. PG&E-4, p. 6-13, Table 6-2 regarding new meter purchases.

[24] Ex. PG&E-3, p. 1-8, Figure 1-2.

owned streetlights with more energy efficient ones; (2) distribution automation, capacity and reliability projects; and (3) equipment associated with emergency response and recovery improvements.[25]

For Gas Distribution, PG&E forecasts capital expenditures averaging about $221 million per year from 2009 – 2011, compared to $208 million in 2008.[26] PG&E says that the increase in expenditures is primarily driven by the additional replacement of copper services and pipe as part of PG&E's Gas Pipeline Replacement Program, service replacements due to leakage, and replacement of regulator stations.[27]

2. New Business and Work at the Request of Others

PG&E forecasts Gas capital expenditures averaging about $78 million per year from 2009 – 2011, compared to $73 million in 2008, for New Business and Work at the Request of Others (WRO). PG&E says the increase is driven by increases associated with non-reimbursable WRO, such as requests from governmental agencies (franchise relocations), and undergrounding of overhead lines, continued growth in governmental infrastructure spending, and higher unit costs.[28]

3. Electric Generation

PG&E forecasts capital expenditures averaging about $614 million per year from 2009 – 2011. PG&E says its forecast is reasonable in light of hydro licensing costs, hydro reliability and dam safety projects, aging hydro equipment and infrastructure and the reactor vessel head replacement project at Diablo Canyon.[29] PG&E attributes a portion of the capital expenditures in 2009 and 2010 to costs associated with the new Gateway, Humboldt Bay and Colusa Generating Stations, all of which are supposed to be operational in 2010.

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[25] Ex. PG&E-3, pp. 1-8 – 1-9.

[26] Ex. PG&E-3, p. 1-11, Figure 1-4.

[27] Ex. PG&E-3, p. 1-11.

[28] Ex. PG&E-3, p. 6-11.

[29] Ex. PG&E-5, pp. 1-5 – 1-9.

4. Information Technology

PG&E forecasts capital expenditures averaging about $240 million per year from 2009 – 2011 for IT, compared to $153 million in 2008.[30] PG&E says the increase in expenditures is primarily driven by PG&E's Lifecycle Portfolio (replacement of IT equipment such as personal computers and network servers) and Functional Area Information Technology Programs (major IT projects supporting PG&E's lines of business such as two new data centers, Smart Grid infrastructure and a Work Management Program for energy delivery).[31]

5. Fleet and Facilities

PG&E forecasts capital expenditures for fleet and facilities averaging about $155 million per year from 2009 – 2011, compared to $102 million in 2008.[32] PG&E says the increase is primarily driven by replacement of vehicles and equipment, compliance with federal and state emission standards, compliance with the Americans with Disabilities Act (ADA), consolidation of the distribution electric control center, and replacement of data centers.

6. Customer Care

PG&E forecasts more than $200 million in capital expenditures from 2009 – 2011 for meter purchases,[33] plus several millions more to support billing programs and purchase SmartMeter network equipment beginning in 2011.[34]

E. Depreciation Expenses

PG&E forecasts about $1.5 billion in depreciation expense for 2011, comprised of $857 million for Electric Distribution, $289 million for Gas Distribution, and $347 million for Electric Generation.[35] Of these amounts, PG&E attributes about $76 million

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[30] Ex. PG&E-7, p. 1-4, Table 1-2.

[31] Ex. PG&E-7, pp. 2-4 – 2-5.

[32] Ex. PG&E-7, p. 1-5, Table 1-4.

[33] Ex. PG&E-4, p. 6-13, Table 6-2.

[34] Ex. PG&E-4, pp. 8-44 – 8-45.

[35] Ex. PG&E-2, p. 10-2, Table 10-1.

to proposed changes in depreciation rates (due to net salvage estimates) for certain types of Electric Distribution related plant. For its Gas Distribution related plant, PG&E says the effect is $42 million.[36]

F. Other

PG&E's test year request includes higher forecasted costs in numerous other areas. Some of these are briefly described below.

1. Fuel Inventory in Rate Base

PG&E is asking to include approximately $380 million of nuclear[37] and fossil[38] fuel inventory in rate base.[39] The Commission has rejected this argument before and treats fuel inventory as a short term asset that receives a return based on the 3-month, or 90-day commercial paper rate rather than the return on rate base, which is more expensive for ratepayers.

2. Customer-Related Expenses

PG&E forecasts a $37 million (or 7.8%) increase in customer services expenses[40] for 2011 over present levels, from $472 million to $510 million. A portion of that forecasted increase is due to PG&E's request for about 120 new employees to provide customer inquiry assistance, field services and dispatch, scheduling, and meter reading.[41]

3. Cost Escalation

PG&E uses price indices drawn from Global Insight's Utility Cost Information Service as the source for escalation. With the exception of health care costs, most of the escalators PG&E uses for the 2009 – 2013 period range from below 1.0 percent to 3.8 percent.[42]

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[36] Ex. PG&E-2, p. 10-4.

[37] Ex. PG&E-5, p. 4-33 – 4-34.

[38] Ex. PG&E-5, p. 5-18.

[39] Ex. PG&E-5, p. 4-33 – 4-34.

[40] Ex. PG&E-1, p. 2-5, Table 2-1.

[41] Ex. PG&E-4, p. 5-6.

[42] Ex. PG&E-8, p. 3-6.

4. Taxes

DRA will review the appropriateness of PG&E's tax deductions and evaluate the utility's forecasts of income taxes, property taxes, payroll taxes, and other taxes.

5. Electric Sales and Customers

PG&E estimates electric sales will be about 0.14% lower in 2011 than in 2008.[43] At the same time, PG&E estimates that the average number of customers (i.e., billings) in 2011 will be about 2.12% higher than in 2008.[44]

6. Compliance Matters and Business Transformation

PG&E says that it has prepared its TY 2011 GRC in compliance with ordering paragraphs and ordering language in a dozen Commission decisions.[45] PG&E also says that it has concluded its Business Transformation program and there are no forecasted costs for the program in this rate case.[46]

7. Total Factor Productivity

PG&E has prepared a report on Total Factor Productivity for its electric and gas operations. For the period 1987 – 2011, PG&E estimates that the combined electric and gas distribution department average annual productivity growth rate is 1.0% using natural gas and electric sales adjusted for energy efficiency savings as the output measure.[47]

G. New Balancing Accounts

PG&E proposes that it be permitted to establish new balancing accounts for costs associated with: (1) customer and agency-driven work; (2) healthcare; (3) renewable energy development; (4) research, development and demonstration; (5) uncollectible accounts expense and (6) Electric Emergency Recovery.

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[43] Ex. PG&E-8, p. 4-8, Table 4-2.

[44] Ex. PG&E-8, p. 4-8, Table 4-3.

[45] Ex. PG&E-8, p. 11-1.

[46] Ex. PG&E-8, p. 12B-2, Table 12B-2.

[47] Ex. PG&E-8, Chapter 8, p. 8-1.

1. Customer and Agency-Driven Work

PG&E proposes to track all expense and capital expenditures associated with connecting new electric and gas customers, relocating or modifying existing facilities based on requests from customers and governmental agencies, and completing overhead to underground conversion projects consistent with Rule 20A.[48]

PG&E claims that it is a "challenge" to forecast these externally driven costs given the uncertain economic times.[49] PG&E asks for authority to track these costs in a one-way balancing account subject to a cap; while unspent amounts would be returned to ratepayers.

2. Healthcare

PG&E proposes a two-way balancing account for medical, dental and vision care expenses.[50] PG&E claims that the balancing account is needed due to the significant uncertainty related to future health care related expenses. PG&E says this proposal is consistent with the balancing account that was authorized for Southern California Edison Company in its last GRC decision, D.09-03-025.

3. Renewable Energy Development

PG&E proposes a one-way balancing account which it says is to ensure that funds allocated to the utility's efforts toward meeting its Renewable Portfolio Standard obligations, and other potential obligations resulting from Assembly Bill 32, are spent only on renewable generation goals and not diverted elsewhere.[51]

4. Research, Development and Demonstration

PG&E says that, as a result of gas and electric restructuring, cost and revenue unbundling and Assembly Bill 1890, most of PG&E's costs related to Research, Development and Demonstration (RD&D) are already covered by separate balancing

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[48] Ex. PG&E-8, pp. 13-5 – 13-6.

[49] Ex. PG&E-8, pp. 13-5 – 13-6.

[50] Ex. PG&E-8, pp. 13-6 – 13-7.

[51] Ex. PG&E-8, pp.13-7 – 13-8.

account mechanisms and recovered as part of Public Purpose Program charges.[52] PG&E proposes establishing one-way balancing accounts (electric and gas) to refund any unspent funds at the end of this 3-year GRC cycle.

5. Uncollectible Accounts Expense

PG&E seeks authority to establish balancing accounts to track the difference between total company recorded write-offs and the provision for uncollectible account included in revenue requirement.[53]

6. Electric Emergency Recovery

Finally, PG&E is proposing a new two-way balancing account "to recover costs for responding to major emergencies and catastrophic events which cannot be recovered through the Catastrophic Event Memorandum Account (CEMA)."[54]

IV. CATEGORIZATION OF PROCEEDING

DRA recommends that this proceeding be categorized as "ratesetting." DRA also asks that the Commission open an Order Instituting Investigation to include consideration of issues not necessarily specified in PG&E's GRC application or in this Protest.

V. PROCEDURAL ISSUES

PG&E proposes a procedural schedule that includes evidentiary hearings. DRA agrees that hearings are likely to be needed to resolve the numerous issues raised by this Application. DRA does not agree to the schedule PG&E proposes and intends to propose its own schedule at the pre-hearing conference (PHC).

As a preliminary matter, DRA agrees with PG&E that, rather than holding separate sets of evidentiary hearings on Applicant's direct and rebuttal testimony, the hearings should be consolidated. DRA expects to propose a comprehensive schedule at the prehearing conference based upon additional review of the application, PG&E's responsiveness to discovery, and the status of the Results of Operations (RO) model.

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[52] Ex. PG&E-8, p. 13-8.

[53] Ex. PG&E-8, p. 13-9.

[54] Ex. PG&E-8, p. 13-10.

VI. CONCLUSION

DRA respectfully recommends that the proceeding be categorized as ratesetting, that a reasonable schedule be set that includes adequate time for discovery, the preparation of testimony and evidentiary hearings, and that the scope of the proceeding include, but not be limited to, the issues identified in this Protest.

Respectfully submitted,

/s/ Laura Tudisco

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January 25, 2010

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of **PROTEST OF THE DIVISION OF RATEPAYER ADVOCATES** to each party of record on the official service list in **A.09-12-020, A-05-12-002 and I.06-03-003** via electronic mail.

Parties who did not provide an electronic mail address, were served by U.S. mail with postage prepaid listed on the official service list.

Executed on **January 25, 2010** at San Francisco, California.

/s/ JOANNE LARK

Joanne Lark

SERVICE LIST
A.09-12-020, A.05-12-002 and I.06-03-003

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