

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**



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Application of Pacific Gas and Electric
Company to Revise its Gas Rates and Tariffs
to be Effective July 1, 2010

Application No. 09-05-_____

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A0905026

**2009 BIENNIAL COST ALLOCATION PROCEEDING
APPLICATION OF
PACIFIC GAS AND ELECTRIC COMPANY**

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Dated: May 29, 2009

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TABLE OF CONTENTS

	Page
I. INTRODUCTION	1
II. CONTENTS OF THE APPLICATION AND SUPPORTING TESTIMONY	1
III. PG&E'S REVENUE REQUIREMENT ALLOCATION AND RATE CHANGE PROPOSAL	4
IV. OTHER REQUIRED INFORMATION	5
A. Service (Rules 1.9 and 1.10)	5
B. Verification (rules 1.11 and 2.1)	5
C. Legal Name and Principal Place of Business (Rule 2.1(a))	5
D. Correspondence and Communication (Rule 2.1(b))	5
E. Categorization, Hearings, Issues, and Schedule (Rule 2.1(c))	6
F. Articles of Incorporation	7
G. Balance Sheet and Income Statement 9Rule 3.2(a)(1))	7
H. Statement of Presently Effective Rates (Rule 3.2(b)(2))	7
I. Statement of Proposed Increases or Changes In Proposed Rates (Rule 3.2(a)(3))	7
J. Summary of Earnings (Rule 3.2(a)(5) and (6))	7
K. Type of Rate Change Requested (Rule 3.2(a)(10))	7
L. Notice and Service of Application (Rules 3.2(b)-(d))	8
V. CONCLUSION	8

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I. INTRODUCTION

Pacific Gas and Electric Company (PG&E) respectfully submits this Biennial Cost Allocation Proceeding (BCAP) Application pursuant to Public Utilities Code section 454 and Rule 3.2 of the Rules of Practice and Procedure of the California Public Utilities Commission (Commission or CPUC). PG&E's last BCAP was in 2005. Since that time there have been changes in throughput, marginal costs and peak usage that warrant updating the allocation of distribution revenue requirements among customer classes.

Highlights of issues addressed in this application are the following: (1) On the issue of subsidization of the residential rate class, PG&E proposes a reduction of 15% per year which would eliminate the subsidy in two years; (2) as required in the last BCAP, PG&E provides a capacity allocation update to its natural gas vehicle (NGV) study; (3) PG&E also addresses the issue of the capacity brokerage fee as required by Gas Accord IV.

PG&E requests new BCAP rates effective July 1, 2010, for the 24-month period from July 1, 2010 through June 30, 2012.

II. CONTENTS OF THE APPLICATION AND SUPPORTING TESTIMONY

The balance of this Application contains the information required by the CPUC Rules and PG&E's specific requests for relief.

Concurrently with the filing of this Application, PG&E is serving the Application and written direct testimony supporting its proposals and requests on the service list in its 2005 BCAP proceeding, Application 04-07-044. The testimony is organized into five chapters as summarized below.

Chapter 1, Overview and Policy

- A test period of July 1, 2010 through June 30, 2012 utilizing the most recently adopted gas distribution revenue requirement of \$1.09 billion.
- Proposed rate revisions reflect PG&E's throughput forecast and marginal cost updates and largely employ allocation and rate design methodologies adopted in previous proceedings.
- No change is proposed for the Core Transport Agent capacity allocation procedure.

Chapter 2, Throughput Forecasts

- A core throughput forecast that is about 5 percent lower than the currently adopted forecast.
- A noncore industrial and electric generation throughput forecast that is about 4 percent higher than the currently adopted forecast.
- A wholesale throughput forecast that is about 4 percent lower than the currently adopted forecast.
- An updated billings (customer) forecast.
- Updated service level factors that reflect recent customer data that are used to calculate the cold winter day marginal demand measure and allocate distribution costs.

Chapter 3, Marginal Capacity and Customer Costs

- Updated customer and distribution long run marginal cost (LRMC) of providing gas distribution service.

- A proposed distribution investment plan.
- The proposed marginal cost “loaders” (e.g., growth-related for administrative and general, and operation and maintenance expenses) and economic factors (e.g., discount rate, and real economic carrying charge).

- The proposed marginal cost revenues.

Chapter 4, Rate Proposals

- The updated marginal cost scaling and resulting revenue allocation used to determine rates.
- Continue with core de-averaging for two years at an annual rate of 15 percent to move toward more cost-based rates for residential customers and small commercial customers.
- Continue to phase-in the distribution cost allocated to the West Coast Gas utilities at a rate of 10 percent annually.
- Based on a study of current core brokerage costs, update the core brokerage fee from \$0.0320 per decatherm (Dth) to \$0.0169 per Dth.
- Based on marginal costs, update the master meter discounts for gas Rate Schedule GS – Gas Multi-Family Service, from \$0.177 to \$0.197; and for gas Rate Schedule GT – Gas Mobile Home Park Service, from \$0.356 to \$0.464, expressed as daily equivalents per unit (i.e., per space). The updated master meter discounts include revisions to the diversity benefit adjustments derived from a sample of mobile home parks and an estimate of 2009 rates.
- Update PG&E’s rate for natural gas vehicle fueling service to reflect the results of a cost study performed by PG&E.
- Adopt full balancing account treatment for PG&E’s noncore distribution revenue requirement because the level of noncore distribution rates do not significantly impact noncore distribution gas sales, the current risk sharing has minimal impacts and distribution costs are

already subject to approval in PG&E's General Rate Case (GRC). Notably, full balancing account treatment will result in the recovery of no more or less than the authorized revenue requirement.

Chapter 5, Proposed Illustrative Rates

Appendix A, Witness Qualifications

III. PG&E'S REVENUE REQUIREMENT ALLOCATION AND RATE CHANGE PROPOSAL

Because of the changes in allocation and the gas throughput forecast proposed in this application, PG&E proposes the following rate changes for July 1, 2010:

- increase average bundled gas rates for residential customers by 2%, and for small and large commercial customers by 1%; and
- decrease average transport-only, retail noncore rates for industrial customers at the distribution, transmission and backbone service levels by 2-3%, and for electric generation customers by less than 1%.

On January 1, 2011 and January 1, 2012, PG&E proposes a further 0.8% increase in residential rates and 2.5% decrease in small commercial rates in each year. Also, PG&E proposes that the wholesale customer West Coast Gas continue the cost transition to the applicable distribution rate. Additional details regarding these rate changes as well as proposed changes for wholesale customers and rates for natural gas vehicle services are provided in Chapter 5 of the supporting testimony.

IV. OTHER REQUIRED INFORMATION

A. Service (Rules 1.9 and 1.10)

PG&E is serving this Application and its supporting testimony by e-mail on the service list in its 2005 BCAP Case, Application 04-07-044. PG&E will provide its workpapers to the Division of Ratepayer Advocates promptly and to any other interested parties upon request.

B. Verification (Rules 1.11 and 2.1)

The required verification is attached to this Application.

C. Legal Name of Applicant and Principal Place of Business (Rule 2.1 (a))

The legal name of the Applicant is Pacific Gas and Electric Company. PG&E's principal place of business is San Francisco, California. Since October 10, 1905, PG&E has been an operating public utility corporation, organized under California law.

D. Correspondence and Communications (Rule 2.1 (b))

Communications regarding this Application should be addressed to:

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E. Categorization, Hearings, Issues, and Schedule (Rule 2.1 (c))

Proposed Category

PG&E proposes that this Application be categorized as a ratesetting proceeding.

Need for Hearing

PG&E anticipates that hearings will be required.

Issues to be Considered

PG&E proposes that the issues to be considered in this proceeding are as follows:

1. Should PG&E be authorized to implement the cost allocation proposal set forth in its testimony?
2. Should PG&E be authorized to implement the rates proposed in its testimony?

Proposed Schedule

PG&E proposes the following procedural schedule:

Application Filed	May 29, 2009
Prehearing Conference	July 31, 2009
Scoping Memo	August 3, 2009
DRA and Intervenor Testimony	October 21, 2009
Concurrent Rebuttal Testimony	December 4, 2009
Evidentiary Hearings	January 18-22, 2010
Opening Briefs	February 12, 2010
Reply Briefs (case submitted)	February 26, 2010

Proposed Decision	April 23, 2010
Decision	May 6, 2010
Rates in effect	July 1, 2010

F. Articles of Incorporation (Rule 2.2)

A certified copy of PG&E's Restated Articles of Incorporation, effective April 12, 2004, was filed with the Commission on May 3, 2004, with PG&E's Application 04-05-005. These articles are incorporated herein by reference.

G. Balance Sheet and Income Statement (Rule 3.2(a)(1))

PG&E's balance sheet and an income statement are contained in Exhibit A of this Application.

H. Statement of Presently Effective Rates (Rule 3.2(b)(2))

The presently effective rates PG&E proposes to modify are set forth in Exhibit B of this Application.

I. Statement of Proposed Increases or Changes In Proposed Rates (Rule 3.2(a)(3))

The Proposed Increases or changes in rates are set forth in Exhibits C. The percentage of increase in revenue is one percent or less.

J. Summary of Earnings (Rule 3.2(a)(5) and (6))

The rate of return summary for the recorded year 2006 is set forth in Exhibit D of this Application.

K. Type of Rate Change Requested (Rule 3.2(a)(10))

The rate changes sought in this BCAP application do not change the authorized revenue requirement and do not pass costs through to customers.

L. Notice and Service of Application (Rules 3.2(b)-(d))

Within ten (10) days of filing this Application, PG&E will mail or send electronically a notice stating in general terms the proposed revenues, rate changes and ratemaking mechanisms requested in this Application to parties listed in Exhibit E, including the State of California and cities and counties served by PG&E. This Application and attachments, or a Notice of Availability of this Application and attachments, is being served on parties of record in A.04-07-044. PG&E will publish in newspapers of general circulation in each country in its service area a notice of filing this Application, and PG&E will include notices with the regular bills mailed to all customers affected by the proposed changes.

V. CONCLUSION

PG&E is now ready to proceed with its showing in support of this Application.

For the reasons stated above and supported in the prepared testimony, PG&E respectfully requests the Commission to issue a decision that will:

1. Adopt PG&E's gas throughput forecasts.
2. Adopt PG&E's customer and distribution long-run marginal cost proposals.
3. Authorize the reduction of the remaining subsidy so that rates will represent costs in two years.
4. Authorize the continuation of the phase-in West Coast Gas distribution costs.
5. Authorize the update of the core brokerage fee as proposed by PG&E.
6. Authorize the update of the master meter discount as proposed by PG&E.
7. Authorize the update of the master meter discount benefit adjustment as proposed by PG&E.
8. Authorize the NGV rate as proposed by PG&E.

9. Authorize complete balancing account treatment for the noncore distribution revenue balancing account as proposed by PG&E.

10. Grant such other authority and relief as the Commission deems appropriate.

Dated at San Francisco, California, this 29th day of May, 2009.

Respectfully Submitted,

/s/

JANE YURA

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By: /s/

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Dated: May 29, 2009

Attorneys for

PACIFIC GAS AND ELECTRIC COMPANY

VERIFICATION

I, the undersigned, say:

I am an officer of PACIFIC GAS AND ELECTRIC COMPANY, a corporation, and am authorized to make this verification for and on behalf of said corporation, and I make this verification for that reason; I have read the foregoing Application and I am informed and believe the matters therein are true and on that ground I allege that the matters stated therein are true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at San Francisco, California, this 29th day of May, 2009.

/s/

JANE YURA
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EXHIBIT A

**PACIFIC GAS AND ELECTRIC COMPANY
CONDENSED CONSOLIDATED STATEMENTS OF INCOME**

(in millions)	(Unaudited)	
	Three Months Ended	
	March 31,	
	2009	2008
Operating Revenues		
Electric	\$ 2,426	\$ 2,514
Natural gas	1,005	1,219
Total operating revenues	3,431	3,733
Operating Expenses		
Cost of electricity	883	1,027
Cost of natural gas	557	775
Operating and maintenance	1,059	1,036
Depreciation, amortization, and decommissioning	419	402
Total operating expenses	2,918	3,240
Operating Income	513	493
Interest income	9	24
Interest expense	(173)	(180)
Other income, net	21	19
Income Before Income Taxes	370	356
Income tax provision	131	120
Net Income	239	236
Preferred dividend requirement	3	3
Income Available for Common Shareholders	\$ 236	\$ 233

See accompanying Notes to the Condensed Consolidated Financial Statements.

**PACIFIC GAS AND ELECTRIC COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS**

(in millions)	(Unaudited)	
	Balance At	
	March 31, 2009	December 31, 2008
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 54	\$ 52
Restricted cash	1,284	1,290
Accounts receivable:		
Customers (net of allowance for doubtful accounts of \$87 million in 2009 and \$76 million in 2008)	1,490	1,751
Accrued unbilled revenue	645	685
Related parties	5	2
Regulatory balancing accounts	1,372	1,197
Inventories:		
Gas stored underground and fuel oil	62	232
Materials and supplies	195	191
Income taxes receivable	21	25
Prepaid expenses and other	823	705
Total current assets	5,951	6,130
Property, Plant, and Equipment		
Electric	28,730	27,638
Gas	10,241	10,155
Construction work in progress	1,644	2,023
Total property, plant, and equipment	40,615	39,816
Accumulated depreciation	(13,693)	(13,557)
Net property, plant, and equipment	26,922	26,259
Other Noncurrent Assets		
Regulatory assets	6,087	5,996
Nuclear decommissioning funds	1,634	1,718
Related parties receivable	26	27
Other	423	407
Total other noncurrent assets	8,170	8,148
TOTAL ASSETS	\$ 41,043	\$ 40,537

See accompanying Notes to the Condensed Consolidated Financial Statements.

**PACIFIC GAS AND ELECTRIC COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS**

(in millions, except share amounts)	(Unaudited)	
	Balance At	
	March 31, 2009	December 31, 2008
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Short-term borrowings	\$ 385	\$ 287
Long-term debt, classified as current	-	600
Energy recovery bonds, classified as current	374	370
Accounts payable:		
Trade creditors	839	1,096
Disputed claims and customer refunds	1,552	1,580
Related parties	19	25
Regulatory balancing accounts	727	730
Other	405	325
Interest payable	771	802
Income tax payable	144	53
Deferred income taxes	396	257
Other	1,169	1,371
Total current liabilities	6,781	7,496
Noncurrent Liabilities		
Long-term debt	9,585	9,041
Energy recovery bonds	1,120	1,213
Regulatory liabilities	3,770	3,657
Pension and other postretirement benefits	2,084	2,040
Asset retirement obligations	1,530	1,684
Income taxes payable	12	12
Deferred income taxes	3,546	3,449
Deferred tax credits	92	94
Other	2,119	2,064
Total noncurrent liabilities	23,858	23,254
Commitments and Contingencies		
Shareholders' Equity		
Preferred stock without mandatory redemption provisions:		
Nonredeemable, 5.00% to 6.00%, outstanding 5,784,825 shares	145	145
Redeemable, 4.36% to 5.00%, outstanding 4,534,958 shares	113	113
Common stock, \$5 par value, authorized 800,000,000 shares, issued 264,374,809 shares in 2009 and 2008	1,322	1,322
Additional paid-in capital	2,861	2,331
Reinvested earnings	6,172	6,092
Accumulated other comprehensive loss	(209)	(216)
Total shareholders' equity	10,404	9,787
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 41,043	\$ 40,537

EXHIBIT B

Exhibit B

PACIFIC GAS AND ELECTRIC COMPANY
2010 BCAP (May 2009 Appr; Eff. July 1, 2010)

**GAS TRANSPORTATION RATES AND PUBLIC PURPOSE PROGRAM SURCHARGES (2)
ANNUAL CLASS AVERAGE END-USE RATES GIVEN CURRENTLY ADOPTED REVENUE REQUIREMENTS (\$/th)**

Line No.	Customer Class	Present Rates and Surcharges (A)			Proposed July 1, 2010 Rates/Surcharges (6)			% Change (3) (C)
		Transportation	G-PPPS (2)	Total	Transportation	G-PPPS (2)	Total	
RETAIL CORE (1)								
1	Residential Non-CARE (4)	\$.480	\$.065	\$.545	\$.507	\$.065	\$.573	5.8%
2	Small Commercial Non-CARE (4)	\$.331	\$.044	\$.376	\$.343	\$.044	\$.387	3.6%
3	Large Commercial	\$.113	\$.069	\$.182	\$.123	\$.069	\$.192	9.0%
4	NGV1 - (uncompressed service)	\$.068	\$.026	\$.094	\$.088	\$.026	\$.114	28.7%
5	NGV2 - (compressed service)	\$.979	\$.026	\$ 1.006	\$ 1.264	\$.026	\$ 1.290	29.1%
RETAIL NONCORE (1)								
6	Industrial - Distribution	\$.112	\$.038	\$.150	\$.108	\$.038	\$.146	(3.2%)
7	Industrial - Transmission	\$.024	\$.033	\$.058	\$.024	\$.033	\$.057	(0.7%)
8	Industrial - Backbone	\$.004	\$.033	\$.038	\$.004	\$.033	\$.038	(2.0%)
9	Electric Generation - Transmission (G-EG-D/LT)	\$.020		\$.020	\$.020		\$.020	(0.1%)
10	Electric Generation - Backbone (G-EG-BB)	\$.005		\$.005	\$.005		\$.005	(0.4%)
11	NGV 4 - Distribution (uncompressed service)	\$.112	\$.026	\$.138	\$.108	\$.026	\$.134	(3.2%)
12	NGV 4 - Transmission (uncompressed service)	\$.024	\$.026	\$.051	\$.019	\$.026	\$.046	(21.0%)
WHOLESALE CORE AND NONCORE (G-WSL) (1)								
13	Alpine Natural Gas	\$.025		\$.025	\$.025		\$.025	(0.4%)
14	Coalinga	\$.024		\$.024	\$.024		\$.024	(0.4%)
15	Island Energy	\$.045		\$.045	\$.045		\$.045	(0.2%)
16	Palo Alto	\$.017		\$.017	\$.017		\$.017	(0.5%)
17	West Coast Gas - Castile	\$.084		\$.084	\$.092		\$.092	9.0%
18	West Coast Gas - Mather Distribution	\$.078		\$.078	\$.085		\$.085	8.8%
19	West Coast Gas - Mather Transmission	\$.025		\$.025	\$.025		\$.025	(0.4%)

(1) Transportation Only rates include: i) a transportation component that recovers customer class charges, customer access charges, CPUC fees, local transmission (where applicable) and distribution costs (where applicable). Transport only customers must arrange for their own gas purchases and transportation to PG&E's citygate/local transmission system.
(2) D. 04-08-010 authorized PG&E to remove the gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, customer energy efficiency, Research Development and Demonstration program and BOE/CPUC Admin costs from transportation rates and into its own separate surcharge tariff. Certain customers are exempt from paying the PPP surcharge, see Tariff G-PPP for details. G-PPPS rates are determined annually in PG&E's PPP Filing.
(3) Rates are rounded to 3 decimals for viewing ease. Percentage rate changes are calculated on a 5-digit basis.
(4) CARE Customers receive a 20% discount off of the total bundled rate and are exempt from CARE G-PPPS.
(5) Proposed Class Average Transportation Rates tie to Table 5-B, lines 8 and 18, G-PPPS rates tie to lines 9 and 19, and Totals to lines 10 and 20.
(6) Changes to Public Purpose Program Surcharge rates (G-PPPS) occur on January 1, 2011 and are not shown on this table. Proposed core deaveraging and phase-in of distribution costs for West Coast Gas also occur on January 1, 2011 and January 1, 2012 and are not shown on this table. See Table 5-N for January 2011 and January 2012 class average rate changes including the impact of PG&E's proposed throughput forecast on G-PPPS rates. The proposed changes to G-PPPS rates are shown on Table 5-M.

EXHIBIT C

TABLE C
PACIFIC GAS AND ELECTRIC COMPANY
2010 BCAP (MAY 2009 APPLICATION; EFFECTIVE JULY 1, 2010)

PROPOSED BCAP GAS REVENUE CHANGES
(\$ 000)

Line No.		2009 Current Revenues At Adopted Volumes (a)	2009 Revenue at Present Rates Given Proposed Volumes (b)	Difference (c)	2010 Revenue at Proposed Volumes Given Proposed Rates (d)	Change From Revenue at Present Rates (e) = (d) - (b)	% Change (f) = (e)/(b)
	Core Retail - Transportation Only⁽¹⁾						
1	Residential *	\$982,726	\$904,880	-\$77,846	\$962,123	\$57,243	6.33%
3	Commercial, Small	\$264,501	\$268,681	\$4,180	\$278,504	\$9,823	3.66%
4	Commercial, Large	\$12,677	\$10,778	-\$1,899	\$11,994	\$1,216	11.28%
5	NGV	\$850	\$3,376	\$2,526	\$4,420	\$1,044	30.93%
	Noncore - Transportation Only⁽¹⁾						
6	Industrial Distribution	\$35,335	\$32,947	-\$2,388	\$32,238	-\$709	-2.15%
7	Industrial Transmission/BB	\$48,670	\$55,948	\$7,279	\$54,334	-\$1,614	-2.89%
8	Electric Gen - Dist/Trans/BB	\$8,926	\$8,870	-\$56	\$8,819	-\$52	-0.58%
	Wholesale - Transportation Only⁽¹⁾						
9	West Coast Gas - Castle	\$31	\$26	-\$5	\$31	\$5	19.76%
10	West Coast Gas - Mather-D	\$40	\$34	-\$6	\$38	\$4	12.92%
11	Transmission Level Wholesale	\$7	\$7	\$0	\$4	-\$3	-46.96%
12	Change in Calculated CARE Discount ⁽²⁾	\$585	\$585	\$0	\$3,236	\$2,651	453.13%
13	Change in Brokerage Fees Collected in Procurement Rate ⁽³⁾	\$9,581	\$8,421	-\$1,159	\$8,421	\$0	0.00%
	Revenues Not Impacted by the BCAP Proposals						
	Winter Savings Program						
14	WSGP Recovery in Rates ⁽⁴⁾	-\$3,559	-\$3,559	\$0	-\$3,559	\$0	0.00%
	Illustrative Core Procurement (excluding Brokerage Fees)⁽⁵⁾						
15	Total Procurement RRQ	\$2,211,659	\$2,211,659	\$0	\$2,211,659	\$0	0.00%
	Gas Accord IV Settlement Agreement⁽⁶⁾						
16	Customer Access Charge	\$5,174	\$5,174	\$0	\$5,174	\$0	0.00%
17	Local Transmission	\$158,624	\$158,624	\$0	\$158,624	\$0	0.00%
18	Unbundled Storage	\$170,038	\$170,038	\$0	\$170,038	\$0	0.00%
19	Total Change	\$3,905,862	\$3,836,488	-\$69,374	\$3,906,096	\$69,608	1.81%

- (1) The Transportation Only Revenues shown above are based on rates that include: i) a transportation component that recovers customer class charges, customer access charges that are not set in the Gas Accord, CPUC fees, and distribution costs (where applicable); and ii) where applicable, a gas public purpose program surcharge that recovers the costs of low income California Alternate Rates for Energy (CARE), low income energy efficiency, customer energy efficiency, Research Development and Demonstration program, and BOE/CPUC Admin costs. All Procurement and Gas Accord Revenues are excluded since they are not set in the BCAP, but are listed separately on this table.
- (2) The CARE Discount is fixed annually in the Gas Public Purpose Program filing to calculate G-PPPS rates. However, the calculated CARE Discount in the Gas Rate Design Model changes as the revenue requirement allocated to the residential customer class changes. This adjustment accounts for that change in order to reconcile the revenues collected in rates with the revenue requirements established in the revenue requirement Table 5-H.
- (3) Within the Procurement revenue requirement, only the Core Brokerage Fee RRQ is set in the BCAP based on proposed bundled volumes. Therefore, this item is isolated for presentation in the BCAP.
- (4) The Winter Gas Savings Program impact on the transportation revenue requirement excludes the portion in rates that recovers the transportation credits as the credits and credit recovery offset each other on a revenue requirement basis.
- (5) Procurement revenue requirements and rates are not set in the BCAP but are instead set in monthly pricing and filed on an illustrative annual basis in PG&E's AGT's. The illustrative procurement revenue requirement provided in this table are calculated on Table 5-F using proposed BCAP bundled volumes and the illustrative procurement information filed in PG&E's 2009 AGT and shown on Table 5-H.
- (6) All Local Transmission rates and Customer Access Charges (CAC) for noncore Transmission and Wholesale customers are set in the Gas Transmission and Storage Rate Case and therefore are shown as a separate item.

* CARE customers receive a 20% discount on transportation and procurement and are exempt from paying the CARE Surcharges.

EXHIBIT D

PACIFIC GAS AND ELECTRIC COMPANY
 ALL OPERATING DEPARTMENTS
 REVENUES, EXPENSES, RATE BASE AND RATES OF RETURN
 YEAR 2006 RECORDED
 RATEMAKING BASIS
 (Thousands of Dollars)

Line No.	DESCRIPTION	ELECTRIC DEPARTMENT	GAS DEPARTMENT	TOTAL UTILITY
1	Gross Operating Revenues	7,964,655	3,902,535	11,867,190
	Operations & Maintenance Expense			
2	Production	3,358,279	2,002,027	5,360,306
3	Storage	0	15,794	15,794
4	Transmission	170,137	336,684	506,822
5	Regional Market Expense	4,224	0	4,224
6	Distribution	470,510	130,749	601,258
7	Customer Accounts	236,586	169,426	406,012
8	Uncollectibles	19,433	5,760	25,193
9	Customer Service and Information	372,033	107,629	479,662
10	Administrative and General	774,606	308,276	1,082,882
11	Total Operations & Maintenance Expense	5,405,809	3,076,344	8,482,153
	Taxes:			
12	Property	141,910	40,989	182,899
13	Payroll and Business	89,248	23,108	112,356
14	State Corporation Franchise	199,574	14,022	213,596
15	Federal Income	268,046	135,728	403,774
16	Total Taxes	698,778	213,847	912,625
17	Depreciation	722,227	263,670	985,897
18	Amortization	105,737	11,057	116,794
19	ERB Reg Asset Amort	(39,064)	0	(39,064)
20	Other Regulatory Debits	(725,860)	0	(725,860)
21	Reg Credits-RRBRA	(12,329)	0	(12,329)
22	Other Regulatory Credits	717,759	0	717,759
23	Gain on Sale - Allow	(253)	0	(253)
23	Total Operating Expenses	6,872,804	3,564,918	10,437,722
24	Net for Return	1,091,851	337,617	1,429,468
25	Rate Base	12,350,042	3,577,241	15,927,283
26	Return on Rate Base	8.84%	9.44%	8.97%

EXHIBIT E

SERVICE OF NOTICE OF APPLICATION

In accordance with Rule 3.2(b), Applicant will mail a notice to the following, stating in general terms its proposed change in rates.

State of California

To the Attorney General and the Department of General Services.

State of California
Office of Attorney General
50 Fremont Street
San Francisco, CA 94105

and

Department of General Services
Office of Buildings & Grounds
505 Van Ness Avenue, Room 2012
San Francisco, CA 94102

Counties

To the County Counsel or District Attorney and the County Clerk in the following counties:

Alameda	Mariposa	Santa Barbara
Alpine	Mendocino	Santa Clara
Amador	Merced	Santa Cruz
Butte	Modoc	Shasta
Calaveras	Monterey	Sierra
Colusa	Napa	Siskiyou
Contra Costa	Nevada	Solano
El Dorado	Placer	Sonoma
Fresno	Plumas	Stanislaus
Glenn	Sacramento	Sutter
Humboldt	San Benito	Tehama
Kern	San Bernardino	Trinity
Kings	San Francisco	Tulare
Lake	San Joaquin	Tuolumne
Lassen	San Luis Obispo	Yolo
Madera	San Mateo	Yuba
Marin		

Municipal Corporations

To the City Attorney and the City Clerk of the following municipal corporations:

Alameda	Concord	Hercules
Albany	Corcoran	Hillsborough
Amador City	Corning	Hollister
American Canyon	Corte Madera	Hughson
Anderson	Cotati	Huron
Angels	Cupertino	Ione
Antioch	Daly City	Isleton
Arcata	Danville	Jackson
Arroyo Grande	Davis	Kerman
Arvin	Del Rey Oakes	King City
Atascadero	Dinuba	Kingsburg
Atherton	Dixon	Lafayette
Atwater	Dos Palos	Lakeport
Auburn	Dublin	Larkspur
Avenal	East Palo Alto	Lathrop
Bakersfield	El Cerrito	Lemoore
Barstow	Emeryville	Lincoln
Belmont	Escalon	Live Oak
Belvedere	Eureka	Livermore
Benicia	Fairfax	Livingston
Berkeley	Fairfield	Lodi
Biggs	Ferndale	Lompoc
Blue Lake	Firebaugh	Loomis
Brentwood	Folsom	Los Altos
Brisbane	Fort Bragg	Los Altos Hills
Buellton	Fortuna	Los Banos
Burlingame	Foster City	Los Gatos
Calistoga	Fowler	Madera
Campbell	Fremont	Manteca
Capitola	Fresno	Maricopa
Carmel	Galt	Marina
Ceres	Gilroy	Martinez
Chico	Gonzales	Marysville
Chowchilla	Grass Valley	McFarland
Citrus Heights	Greenfield	Mendota
Clayton	Gridley	Menlo Park
Clearlake	Grover Beach	Merced
Cloverdale	Guadalupe	Mill Valley
Clovis	Gustine	Millbrae
Coalinga	Half Moon Bay	Milpitas
Colfax	Hanford	Modesto
Colma	Hayward	Monte Sereno
Colusa	Healdsburg	Monterey

Moraga
Morgan Hill
Morro Bay
Mountain View
Napa
Newark
Nevada City
Newman
Novato
Oakdale
Oakland
Orange Cove
Orinda
Orland
Oroville
Pacific Grove
Pacifica
Palo Alto
Paradise
Parlier
Paso Robles
Patterson
Petaluma
Piedmont
Pinole
Pismo Beach
Pittsburg
Placerville
Pleasant Hill
Pleasanton
Plymouth
Point Arena
Portola Valley
Red Bluff
Redding
Redwood City
Reedley
Richmond
Ridgecrest
Rio Dell
Rio Vista
Ripon
Riverbank
Rocklin
Rohnert Park
Roseville
Ross
Sacramento

Saint Helena
Salinas
San Anselmo
San Bruno
San Carlos
San Francisco
San Joaquin
San Jose
San Juan
 Bautista
San Leandro
San Luis Obispo
San Mateo
San Pablo
San Rafael
San Ramon
Sand City
Sanger
Santa Clara
Santa Cruz
Santa Maria
Santa Rosa
Saratoga
Sausalito
Scotts Valley
Seaside
Sebastopol
Selma
Shafter
Shasta Lake
Soledad
Solvang
Sonoma
Sonora

South
 San Francisco
Stockton
Suisun City
Sunnyvale
Sutter Creek
Taft
Tehama
Tiburon
Tracy
Trinidad
Turlock
Ukiah
Union City
Vacaville
Vallejo
Victorville
Walnut Creek
Wasco
Waterford
Watsonville
West Sacramento
Wheatland
Williams
Willits
Willows
Windsor
Winters
Woodland
Woodside
Yountville
Yuba City

CERTIFICATE OF SERVICE BY MAIL

I, the undersigned, state that I am a citizen of the United States and am employed in the City and County of San Francisco; that I am over the age of eighteen (18) years and not a party to the within cause; and that my business address is Pacific Gas and Electric Company, Law Department B30A, 77 Beale Street, San Francisco, California 94105.

I am readily familiar with the business practice of Pacific Gas and Electric Company for collection and processing of correspondence for mailing with the United States Postal Service. In the ordinary course of business, correspondence is deposited with the United States Postal Service the same day it is submitted for mailing.

On the 29th day of May, 2009, I served a true copy of:

**2010 BIENNIAL COST ALOCATION PROCEEDING
APPLICATION OF
PACIFIC GAS AND ELECTRIC COMPANY**

[XX] By Electronic Mail – serving the enclosed via e-mail transmission to each of the parties listed on the official service list for A.04-07-044/A.07-03-012 providing an e-mail address.

[XX] By U.S. Mail – by placing the enclosed for collection and mailing, in the course of ordinary business practice, with other correspondence of Pacific Gas and Electric Company, enclosed in a sealed envelope, with postage fully prepaid, addressed to those parties listed on the official service list for A. 04-07-044/A.07-03-012 without an e-mail address.

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on this 29th day of May, 2009 at San Francisco, California.

/s/
MARTIE L. WAY

**THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA
EMAIL SERVICE LIST**

**A0407044 [No Post List]
&
A0703012
(CPUC Updated May 8, 2009)**

Application of Pacific Gas and Electric Company to Revise
its Gas Rates and Tariffs to be Effective July 1, 2005. (U 39
G)

Application 04-07-044
(Filed July 30, 2004)

CentralFiles@semprautilities.com;bbrunel@smud.org;bcragg@goodinmacbride.com;bill@jbsenergy.com;bmcc@mccarthylaw.com;bmusich@semprautilities.com;bruce.foster@sce.com;Case.Admin@sce.com;cem@newsdata.com;cfaber@semprautilities.com;chilen@sppc.com;cpe@cpuc.ca.gov;cpe@cpuc.ca.gov;cpuccases@pge.com;d2mr@pge.com;dan.thomas@pcgpipeline.com;dart.hur@ci.redding.ca.us;dcarroll@downeybrand.com;dhuard@manatt.com;dhuard@manatt.com;dsa@cpuc.ca.gov;duane@rdwd.com;dws@r-c-s-inc.com;egw@a-klaw.com;ek@a-klaw.com;ek@a-klaw.com;epoole@adplaw.com;filings@a-klaw.com;filings@a-klaw.com;gerrys@mid.org;gloria.ing@sce.com;glw@eslawfirm.com;gpickering@navigantconsulting.com;gpickering@navigantconsulting.com;grant.kolling@cityofpaloalto.org;jarmstrong@goodinmacbride.com;jerryl@abag.ca.gov;jerryl@abag.ca.gov;jkarp@winston.com;jleslie@luce.com;jleslie@luce.com;jnm@cpuc.ca.gov;joe.paul@dynegy.com;jscandola@lodistorage.com;jsw@cpuc.ca.gov;karen@klindh.com;karen@klindh.com;kck5@pge.com;kcl@cpuc.ca.gov;keith.mccrea@sablaw.com;keith.mccrea@sablaw.com;kelly.allen@panhandleenergy.com;kkloberdanz@semprautilities.com;kmsn@pge.com;kowalewska@calpine.com;map@cpuc.ca.gov;marcel@turn.org;Marshal.Clark@dgs.ca.gov;mflorio@turn.org;michael.alexander@sce.com;mpretto@ci.santa-clara.ca.us;mrw@mrwassoc.com;nes@a-klaw.com;npedersen@hanmor.com;npedersen@hanmor.com;patrickm@crossborderenergy.com;pesposito@cbcatalysts.com;pinney@capp.ca;ram@cpuc.ca.gov;ram@cpuc.ca.gov;raveen.maana@cityofpaloalto.org;rcamacho@ci.santa-clara.ca.us;rhd@cpuc.ca.gov;richard.stapler@kernrivergas.com;richards@mid.org;rmccann@umich.edu;rmp@cpuc.ca.gov;rob@clfp.com;roechsler@navigantconsulting.com;ron.perry@commercialenergy.net;rxr@cpuc.ca.gov;sas@a-klaw.com;service@spurr.org;service@spurr.org;sjulian@coalinga.com;SLDA@pge.com;sls@a-klaw.com;steve.koerner@elpaso.com;sxzc@pge.com;twking@tid.org;westgas@aol.com;william.tomlinson@elpaso.com;wmc@a-klaw.com;

THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA SERVICE LIST

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Total number of addressees: 57

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A0407044 LIST

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