



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

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**Application of PACIFIC GAS AND
ELECTRIC COMPANY for Authority to
Increase Revenue Requirements to Recover
the Costs to Implement a Program to
Improve the Reliability of Its Electric
Distribution System**

Application No. 08-05-

A0805023

(U 39 E)

**APPLICATION OF
PACIFIC GAS AND ELECTRIC COMPANY**

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May 15, 2008

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OF THE STATE OF CALIFORNIA**

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I. OVERVIEW OF REQUEST

Pursuant to Sections 454 and 701 of the California Public Utilities Code and to Rules 2.1, 2.2, 2.3, and 3.2 of the Rules of Practice and Procedure of the California Public Utilities Commission (CPUC or Commission), Pacific Gas and Electric Company (PG&E) requests that the Commission approve and fund a six-year program designed to decrease the frequency and duration of outages in order to bring PG&E's performance closer to that of other investor-owned electric utilities. PG&E expects that the work performed in the six-year program will also provide additional reliability benefits.

PG&E requests a cumulative revenue requirement increase of \$2.3 million in 2009, \$23.6 million in 2010, \$96.6 million in 2011, \$193.1 million in 2012, \$298.1 million in 2013, and \$373.6 million in 2014 to fund the program, which will add one cent per month to a 2009 electric bill for a typical (550 kWh) bundled residential customer increasing by \$1.02 (or 1.4 %) as compared to 2008 rates in 2014. To ensure that the revenue requirement increases will be used only for reliability-related improvements and that any unused amounts will be returned to customers, PG&E proposes the establishment of a balancing account. In addition,

in order to hold the Company accountable to achieve the benefits of the program, PG&E proposes that the Commission impose a reliability performance metric which will result in financial penalties if PG&E does not meet the targets. A symmetrical reward will be granted to PG&E to the extent it exceeds the metric.

II. BACKGROUND

In PG&E's 1999 General Rate Case (GRC), the Commission determined that PG&E should build, maintain, and operate the electric distribution system to provide customers with "adequate service." The Commission defined "adequate service" as reliability consistent with what PG&E's customers experienced from 1996 through 1998.^{1/} Subsequently, in D.04-10-034, the Commission adopted Reliability Performance Incentive Mechanism (RIM) targets for PG&E for 2005 through 2007. The Commission established two targets for each year during the period, one for outage duration as measured by the System Average Interruption Duration Index (SAIDI), and one for outage frequency as measured by the System Average Interruption Frequency Index (SAIFI).

PG&E's reliability performance over the past three years has been better than the adequate service standard established in PG&E's 1999 GRC (D.00-02-046), and generally consistent with the more stringent targets established by the Commission as part of PG&E's RIM (D.04-10-034). In 2005, PG&E's SAIDI performance was worse than the RIM target for SAIDI and approximately at target for SAIFI performance. In 2006, PG&E's SAIDI and SAIFI performances were both better than the RIM target. Finally, in 2007, both SAIDI and SAIFI performances were within the deadbands established by the RIM mechanism.

Despite PG&E's overall conformance with the Commission-adopted reliability targets, the Company believes improving its reliability would clearly benefit customers and is

^{1/} "[A]dequate service encompasses all aspects of the utility's service offering, including but not limited to safety, reliability, emergency response, public information services, new customer connections, and customer service." (Decision (D.) 00-02-046, p. 32.) The Commission further defined adequate electric service reliability and quality by the system average performance provided to customers "in the past three years." (D.00-02-046, mimeo, p. 491.)

consistent with prior Commission direction. The outages during the heat storm of July 2006 prompted the Company to explore ways to improve reliability performance, and the recent January 2008 storms reinforced the need to improve performance.

In addition, statements made by President Peevey and Commissioner Simon at the July 26, 2007, Commission meeting indicate Commission support for reliability improvements:

You cannot continue to have a system that, where apparently despite the differences in weather and the physicality of the system, still has outages that by the data we collect are approximately double those of other utilities in the State of California. This cannot continue without dire consequences for the company in terms of the eyes of this Commission. I think we have a fundamental consumer protection responsibility in that regard...

Comments of President Peevey

My concern is that in my area outages have become almost an expectation and I think the bar is being lowered considerably. I commend you President Peevey and my colleagues for bringing the point that enough is enough.

Comments of Commissioner Simon

III. SUMMARY OF PROPOSAL

PG&E takes these statements seriously and has therefore developed its proposed six-year program to increase the robustness and flexibility of the distribution system and improve PG&E's reliability performance, bringing it closer to that of other investor-owned utilities.

A. Proposed Initiatives

Over the course of this six-year program, PG&E would, if funding is approved, install approximately 95 new substation transformers and associated equipment, 180 new feeders, 1,000 miles of overhead and underground conductors and equipment, 500 new reclosers, 5,000 new sets of fuses, and automate approximately 1,200 - 21 kilovolt (kV), 17 kV and

12 kV feeders. Table 1, below, shows the forecast reliability improvements at the conclusion of the six-year program.

**TABLE 1
PACIFIC GAS AND ELECTRIC COMPANY
RELIABILITY IMPROVEMENT AT THE END OF THE PROGRAM**

SAIDI		SAIFI	
% Reduction	Reduction	% Reduction	Reduction
26%	41.3 minutes	32%	0.405 Interruptions

PG&E expects that the work performed in the six-year program will provide additional reliability benefits that are difficult to quantify in a simple set of metrics. These additional benefits include: (1) a reduction in substation and feeder equipment operating temperatures associated with reduced load levels that should lead to increased equipment life, reduce the likelihood of equipment related failures and promote energy efficiency since losses will be reduced; (2) an increase in emergency substation bank capability that will reduce the likelihood of longer duration outages to numerous customers in the event of a substation transformer bank outage and reduce PG&E’s reliance on mobile transformers, which can take up to 24 hours to install to restore service; (3) a more robust infrastructure that will allow automatic service restoration; (4) future opportunities to leverage the improved system to integrate other line devices promoting a more efficient grid; and (5) other “Smart Grid” benefits to become viable in the future.

B. Costs

PG&E’s forecast expenditures are summarized in Table 2, below. The estimates are lower in the first two years because PG&E assumes a ramp-up of engineering and construction effort over the first two years following approval of the program by the Commission. The expense forecast is related to operation and maintenance costs that accompany the installation of additional equipment over and above the levels forecast in the 2007 GRC.

TABLE 2
PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC DISTRIBUTION RELIABILITY IMPROVEMENT PROGRAM
EXPENDITURE AND REVENUE REQUIREMENT FORECAST SUMMARY
(\$ MILLIONS, NOMINAL SAP DOLLARS)

Line No.		2009	2010	2011	2012	2013	2014	Application Total
1	Capital	\$28	\$237	\$548	\$585	\$635	\$289	\$2,322
2	Expense	0	1	3	8	13	19	43
3	Total Expenditures	<u>\$28</u>	<u>\$238</u>	<u>\$551</u>	<u>\$593</u>	<u>\$648</u>	<u>\$308</u>	<u>\$2,365</u>
4	Total Revenue Requirement	\$2	\$24	\$97	\$193	\$298	\$374	\$987

Note: The total amounts may differ from the sum of the individual amounts due to rounding.

C. Performance Metric

Consistent with its commitment to improve reliability performance, PG&E is proposing a new Reliability Performance Incentive Mechanism (RPIM) that would impose financial penalties if PG&E is unable to meet its forecasted reliability improvements and provide symmetrical rewards if PG&E exceeds the metric, similar to the Reliability Performance Incentive Mechanism that expired in 2007. The new RPIM would apply to PG&E's SAIDI and SAIFI reliability performance in years 2010 through 2015.

D. Regulatory Treatment of the Expenditures

PG&E proposes the establishment of a balancing account to ensure that: (1) the revenue requirement increase would only be used for the work described in the application; and (2) any unused amounts would be returned to customers. PG&E would track and report actual annual expenditures for this program separately from other PG&E activities. Rates charged to customers would be adjusted each year for the previous year's over or under spending so that to the extent that the actual expenditures are below the Commission authorized levels upon completion of the six-year program, the unspent amounts would be credited back to customers. Any spending that exceeds the Commission's authorized amount

for the six-year program will require further review and approval. PG&E will continue to record the program revenue requirements (capital related and ongoing O&M expenses) in the balancing account until the GRC following the completion of this program in 2014. Since this program will not be completed until the end of 2014, PG&E currently anticipates including this program's revenue requirements in the 2017 GRC.

PG&E believes that it will be straightforward to assign distribution automation work to the balancing account, as PG&E did not include any significant expansion of the distribution automation system in its 2007 GRC. For substation and feeder capacity and the rural mainline protection work, PG&E will track the costs associated with individual projects and groups of projects that are an expansion of the work forecast in its 2007 GRC. In this way, customers can be assured that the expenditures included in this program are above and beyond work that was adopted as part of PG&E's 2007 GRC. PG&E has identified categories of work for specific amounts of dollars requested in the 2007 GRC that may be duplicative of work discussed in this filing. PG&E has reduced its request in recognition of this potentially duplicative work.

IV. RELATIONSHIP OF THIS PROPOSAL TO THE 2011 GRC

If the Commission approves this Application, PG&E plans to begin the work and start to recover costs in 2009. PG&E does not believe that waiting until its next scheduled GRC (Test Year 2011) to seek approval and funding of its proposal is in the public interest. Completing the proposed reliability initiatives requires considerable lead time to schedule the required work and materials. If no action is taken until the 2011 GRC, the benefits associated with the system improvements for which PG&E seeks funding in this Application could not be realized until 2012 at the earliest.

Because the vast majority of this work is incremental to PG&E's 2007 GRC forecasts, the Company can track this work separately. PG&E will provide GRC forecasts that are exclusive of this reliability improvement program work, although it will include base reliability work in its 2011 GRC. In that way, this work can continue to be tracked

separately and be subject to a balancing account, and PG&E's 2011 GRC can be considered on its own merits when filed.^{2/}

V. OVERVIEW OF PREPARED TESTIMONY

PG&E's prepared testimony in support of this Application is set forth in one exhibit, containing the following chapters:

In Chapter One, Asset Strategy and Planning Senior Director Kevin Dasso summarizes PG&E's current reliability performance, PG&E's proposed initiatives to improve the reliability of its electric distribution system, and the policy reasons for adopting those initiatives.

In Chapter Two, Gregg Edeson of PA Consulting Group compares PG&E's reliability under SAIDI and SAIFI metrics with other utilities in California and across the country.

In Chapter Three, Electric Asset Strategy Manager Dan Pearson describes how PG&E improves its service reliability by increasing the available capacity and interconnectivity of its distribution system to enable reconfiguration of its system in response to failures of critical system elements and variances in demand forecasts and to enable the automation work described in Chapter Four. . This chapter also sets forth the costs and benefits associated with increasing capacity and interconnectivity.

In Chapter Four, Principal Engineer John Carruthers explains how PG&E can improve its service reliability by substantially expanding distribution automation to reduce the frequency, extent and duration of outages, and the costs and benefits associated with that initiative.

^{2/} PG&E is not seeking additional funds to do the same amount of work set forth in its 2007 GRC (A.05-12-002), but instead is asking the Commission to fund, through a balancing account, a stand-alone, six-year program to install equipment which will improve PG&E's reliability performance beyond that level currently funded. Accordingly, the Commission's 1996 decision (69 CPUC2d 692) denying PG&E's request to waive the rate case plan and increase base revenues for a number of items litigated in PG&E's 1996 GRC is not applicable to this Application.

In Chapter Five, Mr. Carruthers discusses how PG&E can improve its service reliability by increasing mainline protection to reduce the frequency and extent of outages in rural areas, and the costs and benefits associated with that initiative.

In Chapter Six, Mr. Dasso proposes a performance incentive mechanism that could reward or penalize PG&E, depending on its performance related to defined reliability improvement targets.

In Chapter Seven, Operations Proceedings Regulatory Chief Bruce Fraser proposes a cost recovery program, and presents the associated revenue requirements.

VI. INFORMATION REQUIRED BY THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE

A. Statutory and Other Authority (Rule 2.1)

PG&E files this Application pursuant to Sections 454 and 701 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and prior decisions, orders and resolutions of the Commission.

B. Legal Name 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 77 Beale Street, San Francisco, California 94105.

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

Correspondence and communications regarding this application should be addressed to the following:

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D. Categorization, Hearings, And Issues To Be Considered (Rule 2.1(c))

Proposed Categorization

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

Need for Hearings

PG&E anticipates that hearings will be requested. PG&E's proposed schedule is set forth below.

Issues to Be Considered

The principal issues are whether:

- The Commission should adopt a six-year, stand-alone electric reliability improvement program as proposed by PG&E;
- The proposed revenue requirements associated with the initiatives described in this Application and in the accompanying testimony are just and reasonable;
- The proposed balancing account is just and reasonable; and
- The proposed metric is just and reasonable.

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Schedule

PG&E proposes the following schedule:

May 15, 2008	Application Filed
May 16, 2008	Notice of Application appears in Daily Calendar
+ 30 days (June 16, 2008)	Protest(s) due
+ 10 days (June 26, 2008)	Reply to Protests due
June 30, 2008	Prehearing Conference
July 21, 2008	DRA testimony due
August 1, 2008	Intervenor testimony due
August 22, 2008	Concurrent Rebuttal Testimony due
September 8-12 (five days) 2008	Evidentiary Hearings
October 2, 2008	Concurrent Opening Briefs due
October 17, 2008	Concurrent Reply Briefs due
November 18, 2008	Proposed Decision
December 18, 2008	Final Decision

E. Articles of Incorporation (Rule 2.2)

PG&E is, and since October 10, 1905, has been, an operating public utility corporation organized under California law. It is engaged principally in the business of furnishing electric and gas services in California. 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.

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

Within ten (10) days of filing this Application, PG&E will mail a notice stating in general terms the proposed revenues, rate changes, and ratemaking mechanisms requested in this Application to the parties listed in Exhibit G, 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 the parties of record in A.05-12-002 (PG&E's 2007 General Rate Case).

PG&E will publish in newspapers of general circulation in each county in its service territory a notice of filing this Application. PG&E will also include notices with the regular bills mailed to all customers affected by the proposed changes.

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(a)(2))

PG&E's presently effective rates are set forth in Exhibit B of this Application.

I. Statement of Proposed Changes and Results of Operations at Proposed Rates (Rule 3.2(a)(3))

The proposed changes and the Results of Operations at Proposed Rates are set forth in Exhibits C and D of this Application.

J. General Description of PG&E's Electric Department Plant (Rule 3.2(a)(4))

A general description of PG&E's Electric Department properties, their original cost, and the depreciation reserve applicable to these properties are shown in Exhibit E of this Application.

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

Exhibit F shows, for the recorded year 2006, the revenues, expenses, rate bases and rate of return for PG&E's Electric Departments.

L. Statement of Election of Method of Computing Depreciation Deduction for Federal Income Tax (Rule 3.2(a)(7))

A statement of the method of computing the depreciation deduction for federal income tax purposes is included in Exhibit A.

M. Most Recent Proxy Statement (Rule 3.2(a)(8))

PG&E's most recent proxy statement was sent to the Commission on April 14, 2008, in Application 08-04-022. This proxy statement is incorporated herein by reference.

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

This proposed change reflects changes in PG&E's base revenues to reflect the increased costs to construct, install, and maintain the projects described in this Application and accompanying testimony associated with improving PG&E electric distribution reliability.

VII. CONCLUSION

Wherefore, PACIFIC GAS AND ELECTRIC COMPANY respectfully requests that the Commission approve a decision by the December 18, 2008, decision conference:

1. Adopting PG&E's proposed six-year electric distribution reliability improvement program and its associated performance metrics;
2. Approving PG&E's estimate of the costs associated with the program;
3. Approving PG&E's proposed ratemaking for the program, including the requested revenue requirement and rate increase and the proposed balancing account; and
4. Granting such other relief as the Commission may deem proper.

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Respectfully submitted,

DINYAR MISTRY
Vice President – Regulation and Rates

By _____ /s/
DINYAR MISTRY

PATRICK G. GOLDEN
PETER VAN MIEGHEM

By _____ /s/
PATRICK G. GOLDEN

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Attorneys for
PACIFIC GAS AND ELECTRIC
COMPANY

May 15, 2008

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 am informed and believe that the matters contained therein are true and on that ground I allege that the matters stated herein are true.

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

Executed at San Francisco, California, this 13th day of May, 2008.

/s/

DINYAR MISTRY
Vice President – Regulation and Rates

Exhibit A

Pacific Gas and Electric Company
Condensed Consolidated Statements of Income
(in millions)

	(Unaudited)	
	Three Months Ended	
	March 31,	
	2008	2007
Operating Revenues		
Electric	\$ 2,514	\$ 2,175
Natural gas	1,219	1,181
Total operating revenues	3,733	3,356
Operating Expenses		
Cost of electricity	1,027	723
Cost of natural gas	775	754
Operating and maintenance	1,036	919
Depreciation, amortization, and decommissioning	402	429
Total operating expenses	3,240	2,825
Operating Income	493	531
Interest income	24	48
Interest expense	(180)	(182)
Other income, net	19	9
Income Before Income Taxes	356	406
Income tax provision	120	145
Net Income	236	261
Preferred stock dividend requirement	3	3
Income Available for Common Stock	\$ 233	\$ 258

Source: PG&E Corporation's and Pacific Gas and Electric Company's Condensed Consolidated Financial Statements and Notes thereto included in PG&E Corporation's and Pacific Gas and Electric Company's combined Quarterly Report on Form 10-Q for the quarter ended March 31, 2008.

Pacific Gas and Electric Company
Condensed Consolidated Balance Sheets
(in millions)

	Balance At	
	March 31, 2008 (Unaudited)	December 31, 2007
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 62	\$ 141
Restricted cash	1,305	1,297
Accounts receivable:		
Customers (net of allowance for doubtful accounts of \$61 million in 2008 and \$58 million in 2007)	2,260	2,349
Related parties	2	6
Regulatory balancing accounts	1,179	771
Inventories:		
Gas stored underground and fuel oil	100	205
Materials and supplies	164	166
Income taxes receivable	38	15
Prepaid expenses and other	387	252
Total current assets	5,497	5,202
Property, Plant, and Equipment		
Electric	25,920	25,599
Gas	9,738	9,620
Construction work in progress	1,664	1,348
Total property, plant, and equipment	37,322	36,567
Accumulated depreciation	(13,102)	(12,913)
Net property, plant, and equipment	24,220	23,654
Other Noncurrent Assets		
Regulatory assets	4,349	4,459
Nuclear decommissioning funds	1,932	1,979
Related parties receivable	28	23
Other	1,094	993
Total other noncurrent assets	7,403	7,454
TOTAL ASSETS	\$ 37,120	\$ 36,310

Source: PG&E Corporation's and Pacific Gas and Electric Company's Condensed Consolidated Financial Statements and Notes thereto included in PG&E Corporation's and Pacific Gas and Electric Company's combined Quarterly Report on Form 10-Q for the quarter ended March 31, 2008.

Pacific Gas and Electric Company
Condensed Consolidated Balance Sheets (continued)
(in millions, except share amounts)

	Balance at	
	March 31, 2008 (Unaudited)	December 31, 2007
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Short-term borrowings	\$ 73	\$ 519
Long-term debt, classified as current	754	-
Energy recovery bonds, classified as current	359	354
Accounts payable:		
Trade creditors	1,070	1,067
Disputed claims and customer refunds	1,628	1,629
Related parties	27	28
Regulatory balancing accounts	734	673
Other	481	370
Interest payable	668	697
Income taxes payable	3	-
Deferred income taxes	174	4
Other	1,525	1,200
Total current liabilities	7,496	6,541
Noncurrent Liabilities		
Long-term debt	7,441	7,891
Energy recovery bonds	1,494	1,582
Regulatory liabilities	4,663	4,448
Asset retirement obligations	1,598	1,579
Income taxes payable	103	103
Deferred income taxes	3,095	3,104
Deferred tax credits	98	99
Other	1,862	1,838
Total noncurrent liabilities	20,354	20,644
Commitments and Contingencies (Notes 4, 5, 10, and 11)		
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 283,856,022 shares in 2008 and issued 282,916,485 shares in 2007	1,419	1,415
Common stock held by subsidiary, at cost, 19,481,213 shares	(475)	(475)
Additional paid-in capital	2,268	2,220
Reinvested earnings	5,785	5,694
Accumulated other comprehensive income	15	13
Total shareholders' equity	9,270	9,125
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	\$ 37,12	\$ 36,31

Source: PG&E Corporation's and Pacific Gas and Electric Company's Condensed Consolidated Financial Statements and Notes thereto included in PG&E Corporation's and Pacific Gas and Electric Company's combined Quarterly Report on Form 10-Q for the quarter ended March 31, 2008.

The following statement is submitted in accordance with Rule 3.2 (a) (7) of the Commission's Revised Rules of Practice and Procedure which requires, "...a statement by the applicant as to which of the optional methods provided in the Internal Revenue Code applicant has elected to employ in computing the depreciation deduction for the purpose of determining its federal income tax payments, and whether applicant has used the same method or methods in calculating federal income taxes for the test period for rate fixing purposes."

PG&E uses the depreciation lives and methods provided in the Internal Revenue Code (IRC) to determine its depreciation deductions by vintage or by class of plant on its federal income tax returns. The specific lives and methods prudently selected by PG&E are intended to maximize depreciation deductions according to provisions in the IRC. Such depreciation lives and methods, in current use for tax return filing purposes, are also used for test period rate-fixing purposes.

Exhibit B

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

RESIDENTIAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-1			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	ES UNIT DISCOUNT (\$/UNIT/MONTH)	\$3.22	\$3.22	3
4	ET UNIT DISCOUNT (\$/UNIT/MONTH)	\$11.54	\$11.54	4
5	ES/ET MINIMUM RATE LIMITER (\$/KWH)	\$0.04892	\$0.04892	5
6	ENERGY (\$/KWH)			6
7	TIER 1	\$0.11559	\$0.11559	7
8	TIER 2	\$0.13142	\$0.13142	8
9	TIER 3	\$0.22580	\$0.22580	9
10	TIER 4	\$0.31304	\$0.31304	10
11	TIER 5	\$0.35876	\$0.35876	11
12	SCHEDULE EL-1 (CARE)			12
13	MINIMUM BILL (\$/MONTH)	\$3.60	\$3.60	13
14	ENERGY (\$/KWH)			14
15	TIER 1	\$0.08316	\$0.08316	15
16	TIER 2	\$0.09563	\$0.09563	16
17	TIER 3	\$0.09563	\$0.09563	17
18	TIER 4	\$0.09563	\$0.09563	18
19	TIER 5	\$0.09563	\$0.09563	19

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

RESIDENTIAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-6			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-6 METER CHARGE (\$/MONTH)	\$7.70	\$7.70	3
4	ON-PEAK ENERGY (\$/KWH)			4
5	TIER 1	\$0.29328		5
6	TIER 2	\$0.30908		6
7	TIER 3	\$0.40321		7
8	TIER 4	\$0.49027		8
9	TIER 5	\$0.53589		9
10	PART-PEAK ENERGY (\$/KWH)			10
11	TIER 1	\$0.14462	\$0.10037	11
12	TIER 2	\$0.16041	\$0.11617	12
13	TIER 3	\$0.25456	\$0.21032	13
14	TIER 4	\$0.34162	\$0.29738	14
15	TIER 5	\$0.38724	\$0.34300	15
16	OFF-PEAK ENERGY (\$/KWH)			16
17	TIER 1	\$0.08463	\$0.08864	17
18	TIER 2	\$0.10043	\$0.10444	18
19	TIER 3	\$0.19457	\$0.19859	19
20	TIER 4	\$0.28164	\$0.28565	20
21	TIER 5	\$0.32726	\$0.33127	21
22	SCHEDULE EL-6			22
23	MINIMUM BILL (\$/MONTH)	\$3.60	\$3.60	23
24	EL-6 METER CHARGE(\$/MONTH)	\$6.16	\$6.16	24
25	ON-PEAK ENERGY (\$/KWH)			25
26	TIER 1	\$0.20776		26
27	TIER 2	\$0.22023		27
28	TIER 3	\$0.22023		28
29	TIER 4	\$0.22023		29
30	TIER 5	\$0.22023		30
31	PART-PEAK ENERGY (\$/KWH)			31
32	TIER 1	\$0.10223	\$0.07082	32
33	TIER 2	\$0.11470	\$0.08329	33
34	TIER 3	\$0.11470	\$0.08329	34
35	TIER 4	\$0.11470	\$0.08329	35
36	TIER 5	\$0.11470	\$0.08329	36
37	OFF-PEAK ENERGY (\$/KWH)			37
38	TIER 1	\$0.05964	\$0.06249	38
39	TIER 2	\$0.07211	\$0.07496	39
40	TIER 3	\$0.07211	\$0.07496	40
41	TIER 4	\$0.07211	\$0.07496	41
42	TIER 5	\$0.07211	\$0.07496	42

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

RESIDENTIAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-7			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-7 METER CHARGE (\$/MONTH)	\$3.51	\$3.51	3
4	RATE W METER CHARGE (\$/MONTH)	\$1.17	\$1.17	4
5	ON-PEAK ENERGY (\$/KWH)			5
6	TIER 1	\$0.29843	\$0.11623	6
7	TIER 2	\$0.29843	\$0.11623	7
8	TIER 3	\$0.39304	\$0.21084	8
9	TIER 4	\$0.48051	\$0.29831	9
10	TIER 5	\$0.52634	\$0.34414	10
11	OFF-PEAK ENERGY (\$/KWH)			11
12	TIER 1	\$0.08765	\$0.09072	12
13	TIER 2	\$0.08765	\$0.09072	13
14	TIER 3	\$0.18226	\$0.18533	14
15	TIER 4	\$0.26972	\$0.27280	15
16	TIER 5	\$0.31556	\$0.31863	16
17	BASELINE DISCOUNT (\$/KWH)	\$0.01640	\$0.01640	17
18	SCHEDULE EL-7			18
19	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	19
20	EL-7 METER CHARGE(\$/MONTH)	\$0.00	\$0.00	20
21	ENERGY (\$/KWH)			21
22	ON-PEAK	\$0.28372	\$0.10472	22
23	OFF-PEAK	\$0.07664	\$0.07966	23
24	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	24
25	SCHEDULE E-8			25
26	CUSTOMER CHARGE (\$/MONTH)	\$12.53	\$12.53	26
27	ENERGY (\$/KWH)			27
28	TIER 1	\$0.11943	\$0.07642	28
29	TIER 2	\$0.11943	\$0.07642	29
30	TIER 3	\$0.21374	\$0.17074	30
31	TIER 4	\$0.30093	\$0.25793	31
32	TIER 5	\$0.34662	\$0.30362	32
33	SCHEDULE EL-8 (CARE)			33
34	CUSTOMER CHARGE (\$/MONTH)	\$10.02	\$10.02	34
35	ENERGY CHARGE (\$/KWH)	\$0.08624	\$0.05234	35

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

RESIDENTIAL RATES

LINE NO.	*****	5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-A7			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-A7 METER CHARGE (\$/MONTH)	\$3.51	\$3.51	3
4	RATE Y METER CHARGE (\$/MONTH)	\$1.17	\$1.17	4
5	ON-PEAK ENERGY (\$/KWH)			5
6	TIER 1	\$0.32783	\$0.11542	6
7	TIER 2	\$0.32783	\$0.11542	7
8	TIER 3	\$0.42244	\$0.21004	8
9	TIER 4	\$0.50990	\$0.29750	9
10	TIER 5	\$0.55574	\$0.34333	10
11	OFF-PEAK ENERGY (\$/KWH)			11
12	TIER 1	\$0.08341	\$0.09080	12
13	TIER 2	\$0.08341	\$0.09080	13
14	TIER 3	\$0.17803	\$0.18542	14
15	TIER 4	\$0.26549	\$0.27288	15
16	TIER 5	\$0.31132	\$0.31871	16
17	BASELINE DISCOUNT (\$/KWH)	\$0.01640	\$0.01640	17
18	SCHEDULE EL-A7			18
19	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	19
20	EL-A7 METER CHARGE(\$/MONTH)	\$0.00	\$0.00	20
21	ON-PEAK ENERGY (\$/KWH)	\$0.31260	\$0.10393	21
22	OFF-PEAK ENERGY (\$/KWH)	\$0.07248	\$0.07974	22
23	BASELINE DISCOUNT (\$/KWH)	\$0.01559	\$0.01559	23
24	SCHEDULE E-9: RATE A			24
25	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	25
26	E-9 METER CHARGE (\$/MONTH)	\$6.66	\$6.66	26
27	ON-PEAK ENERGY (\$/KWH)			27
28	TIER 1	\$0.28821		28
29	TIER 2	\$0.28821		29
30	TIER 3	\$0.38283		30
31	TIER 4	\$0.47029		31
32	TIER 5	\$0.51612		32
33	PART-PEAK ENERGY (\$/KWH)			33
34	TIER 1	\$0.10527	\$0.10514	34
35	TIER 2	\$0.10527	\$0.10514	35
36	TIER 3	\$0.19988	\$0.19976	36
37	TIER 4	\$0.28734	\$0.28722	37
38	TIER 5	\$0.33317	\$0.33305	38
39	OFF-PEAK ENERGY (\$/KWH)			39
40	TIER 1	\$0.04999	\$0.05844	40
41	TIER 2	\$0.04999	\$0.05844	41
42	TIER 3	\$0.11844	\$0.11844	42
43	TIER 4	\$0.15394	\$0.15394	43
44	TIER 5	\$0.19874	\$0.19874	44
45	BASELINE DISCOUNT (\$/KWH)	\$0.01640	\$0.01640	45

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

RESIDENTIAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-9: RATE B			1
2	MINIMUM BILL (\$/MONTH)	\$4.50	\$4.50	2
3	E-9 METER CHARGE (\$/MONTH)	\$6.66	\$6.66	3
4	ON-PEAK ENERGY (\$/KWH)			4
5	TIER 1	\$0.28413		5
6	TIER 2	\$0.28413		6
7	TIER 3	\$0.37874		7
8	TIER 4	\$0.46621		8
9	TIER 5	\$0.51204		9
10	PART-PEAK ENERGY (\$/KWH)			10
11	TIER 1	\$0.10118	\$0.10152	11
12	TIER 2	\$0.10118	\$0.10152	12
13	TIER 3	\$0.19580	\$0.19613	13
14	TIER 4	\$0.28326	\$0.28360	14
15	TIER 5	\$0.32909	\$0.32943	15
16	OFF-PEAK ENERGY (\$/KWH)			16
17	TIER 1	\$0.05662	\$0.06438	17
18	TIER 2	\$0.05662	\$0.06438	18
19	TIER 3	\$0.15123	\$0.15899	19
20	TIER 4	\$0.23870	\$0.24645	20
21	TIER 5	\$0.28453	\$0.29229	21
22	BASELINE DISCOUNT (\$/KWH)	\$0.01640	\$0.01640	22

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

SMALL L&P RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE A-1			1
2	CUSTOMER CHARGE: SINGLE-PHASE (\$/MO.)	\$9.00	\$9.00	2
3	CUSTOMER CHARGE: POLYPHASE (\$/MO.)	\$13.50	\$13.50	3
4	ENERGY (\$/KWH)	\$0.18175	\$0.12897	4

5	SCHEDULE A-6			5
6	CUSTOMER CHARGE: SINGLE-PHASE (\$/MO.)	\$9.00	\$9.00	6
7	CUSTOMER CHARGE: POLYPHASE (\$/MO.)	\$13.50	\$13.50	7
8	METER CHARGE (\$/MONTH)	\$6.12	\$6.12	8
9	METER CHARGE - RATE W (\$/MONTH)	\$1.80	\$1.80	9
10	METER CHARGE - RATE X (\$/MONTH)	\$6.12	\$6.12	10
11	ENERGY (\$/KWH)			11
12	ON-PEAK	\$0.36568		12
13	PART-PEAK	\$0.17131	\$0.13225	13
14	OFF-PEAK ENERGY	\$0.10972	\$0.10908	14

15	SCHEDULE A-15			15
16	CUSTOMER CHARGE (\$/MONTH)	\$9.00	\$9.00	16
17	FACILITY CHARGE (\$/MONTH)	\$20.00	\$20.00	17
18	ENERGY (\$/KWH)	\$0.18344	\$0.13066	18

19	SCHEDULE TC-1			19
20	CUSTOMER CHARGE (\$/MONTH)	\$9.00	\$9.00	20
21	ENERGY (\$/KWH)	\$0.11942	\$0.11942	21

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

MEDIUM L&P RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE A-10			1
2	CUSTOMER CHARGE (\$/MONTH)	\$120.00	\$120.00	2
3	MAXIMUM DEMAND CHARGE (\$/KW/MO)			3
4	SECONDARY VOLTAGE	\$8.81	\$5.01	4
5	PRIMARY VOLTAGE	\$8.31	\$4.60	5
6	TRANSMISSION VOLTAGE	\$6.16	\$2.93	6
7	FTA ENERGY CHARGE (\$/KWH)			7
8	SECONDARY VOLTAGE	\$0.11969	\$0.09059	8
9	PRIMARY VOLTAGE	\$0.11381	\$0.08605	9
10	TRANSMISSION VOLTAGE	\$0.09922	\$0.07612	10
11	NON-FTA ENERGY CHARGE (\$/KWH)			11
12	SECONDARY VOLTAGE	\$0.12138	\$0.09228	12
13	PRIMARY VOLTAGE	\$0.11550	\$0.08774	13
14	TRANSMISSION VOLTAGE	\$0.10091	\$0.07781	14
15	SCHEDULE A-10 TOU			15
16	CUSTOMER CHARGE (\$/MONTH)	\$120.00	\$120.00	16
17	MAXIMUM DEMAND CHARGE (\$/KW/MO)			17
18	SECONDARY VOLTAGE	\$8.81	\$5.01	18
19	PRIMARY VOLTAGE	\$8.31	\$4.60	19
20	TRANSMISSION VOLTAGE	\$6.16	\$2.93	20
21	FTA ENERGY CHARGE (\$/KWH)			21
22	SECONDARY			22
23	ON PEAK	\$0.13953		23
24	PARTIAL PEAK	\$0.11995	\$0.09531	24
25	OFF-PEAK	\$0.10829	\$0.08596	25
26	PRIMARY			26
27	ON PEAK	\$0.13171		27
28	PARTIAL PEAK	\$0.11430	\$0.08978	28
29	OFF-PEAK	\$0.10349	\$0.08244	29
30	TRANSMISSION			30
31	ON PEAK	\$0.11633		31
32	PARTIAL PEAK	\$0.09949	\$0.07966	32
33	OFF-PEAK	\$0.08946	\$0.07272	33
34	NON-FTA ENERGY CHARGE (\$/KWH)			34
35	SECONDARY			35
36	ON PEAK	\$0.14122		36
37	PARTIAL PEAK	\$0.12164	\$0.09700	37
38	OFF-PEAK	\$0.10998	\$0.08765	38
39	PRIMARY			39
40	ON PEAK	\$0.13340		40
41	PARTIAL PEAK	\$0.11599	\$0.09147	41
42	OFF-PEAK	\$0.10518	\$0.08413	42
43	TRANSMISSION			43
44	ON PEAK	\$0.11802		44
45	PARTIAL PEAK	\$0.10118	\$0.08135	45
46	OFF-PEAK	\$0.09115	\$0.07441	46

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

E-19 FIRM RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.

1	SCHEDULE E-19 T FIRM			1
2	CUSTOMER CHARGE > 500 KW (\$/MONTH)	\$1,200.00	\$1,200.00	2
3	CUSTOMER CHARGE < 500 KW (\$/MONTH)	\$120.00	\$120.00	3
4	TOU METER CHARGE - RATES V & X (\$/MONTH)	\$5.40	\$5.40	4
5	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.08	\$1.08	5
6	DEMAND CHARGE (\$/KW/MONTH)			6
7	ON-PEAK	\$7.94		7
8	PARTIAL PEAK	\$1.80	\$0.00	8
9	MAXIMUM	\$3.98	\$3.98	9
10	FTA ENERGY CHARGE (\$/KWH)			10
11	ON-PEAK	\$0.09597		11
12	PARTIAL-PEAK	\$0.07684	\$0.06991	12
13	OFF-PEAK	\$0.06541	\$0.06201	13
14	NON-FTA ENERGY CHARGE (\$/KWH)			14
15	ENERGY CHARGE (\$/KWH)			15
16	ON-PEAK	\$0.09766		16
17	PARTIAL-PEAK	\$0.07853	\$0.07160	17
18	OFF-PEAK	\$0.06710	\$0.06370	18

19	SCHEDULE E-19 P FIRM			19
20	CUSTOMER CHARGE > 500 KW (\$/MONTH)	\$600.00	\$600.00	20
21	CUSTOMER CHARGE < 500 KW (\$/MONTH)	\$120.00	\$120.00	21
22	TOU METER CHARGE - RATES V & X (\$/MONTH)	\$5.40	\$5.40	22
23	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.08	\$1.08	23
24	DEMAND CHARGE (\$/KW/MONTH)			24
25	ON-PEAK	\$10.30		25
26	PARTIAL PEAK	\$2.36	\$0.75	26
27	MAXIMUM	\$5.90	\$5.90	27
28	FTA ENERGY CHARGE (\$/KWH)			28
29	ON-PEAK	\$0.13006		29
30	PARTIAL-PEAK	\$0.08744	\$0.07511	30
31	OFF-PEAK	\$0.06907	\$0.06575	31
32	NON-FTA ENERGY CHARGE (\$/KWH)			32
33	ENERGY CHARGE (\$/KWH)			33
34	ON-PEAK	\$0.13175		34
35	PARTIAL-PEAK	\$0.08913	\$0.07680	35
36	OFF-PEAK	\$0.07076	\$0.06744	36
37	AVERAGE RATE LIMIT (\$/KWH)	\$0.20692		37

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

E-19 FIRM RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-19 S FIRM			1
2	CUSTOMER CHARGE > 500 KW (\$/MONTH)	\$412.50	\$412.50	2
3	CUSTOMER CHARGE < 500 KW (\$/MONTH)	\$120.00	\$120.00	3
4	TOU METER CHARGE - RATES V & X (\$/MONTH)	\$5.40	\$5.40	4
5	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.08	\$1.08	5
6	DEMAND CHARGE (\$/KW/MONTH)			6
7	ON-PEAK	\$11.41		7
8	PARTIAL PEAK	\$2.61	\$1.00	8
9	MAXIMUM	\$6.90	\$6.90	9
10	FTA ENERGY CHARGE (\$/KWH)			10
11	ON-PEAK	\$0.13050		11
12	PARTIAL-PEAK	\$0.08927	\$0.07947	12
13	OFF-PEAK	\$0.07245	\$0.06996	13
14	NON-FTA ENERGY CHARGE (\$/KWH)			14
15	ENERGY CHARGE (\$/KWH)			15
16	ON-PEAK	\$0.13219		16
17	PARTIAL-PEAK	\$0.09096	\$0.08116	17
18	OFF-PEAK	\$0.07414	\$0.07165	18
19	AVERAGE RATE LIMIT (\$/KWH)	\$0.20692		19

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

E-20 FIRM RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE E-20 T FIRM			1
2	CUSTOMER CHARGE (\$/MONTH)-FIRM	\$995.31	\$995.31	2
3	DEMAND CHARGE (\$/KW/MONTH)			3
4	ON-PEAK	\$9.64		4
5	PARTIAL-PEAK	\$2.16	\$0.00	5
6	MAXIMUM	\$3.03	\$3.03	6
7	ENERGY CHARGE (\$/KWH)			7
8	ON-PEAK	\$0.09058		8
9	PARTIAL-PEAK	\$0.07281	\$0.06638	9
10	OFF-PEAK	\$0.06222	\$0.05906	10

11	SCHEDULE E-20 P FIRM			11
12	CUSTOMER CHARGE (\$/MONTH)	\$1,000.00	\$1,000.00	12
13	DEMAND CHARGE (\$/KW/MONTH)			13
14	ON-PEAK	\$10.51		14
15	PARTIAL PEAK	\$2.43	\$0.64	15
16	MAXIMUM	\$5.85	\$5.85	16
17	ENERGY CHARGE (\$/KWH)			17
18	ON-PEAK	\$0.12896		18
19	PARTIAL-PEAK	\$0.08754	\$0.07535	19
20	OFF-PEAK	\$0.06966	\$0.06629	20
21	AVERAGE RATE LIMIT (\$/KWH)	\$0.20184		21

22	SCHEDULE E-20 S FIRM			22
23	CUSTOMER CHARGE (\$/MONTH)	\$750.00	\$750.00	23
24	DEMAND CHARGE (\$/KW/MONTH)			24
25	ON-PEAK	\$11.10		25
26	PARTIAL PEAK	\$2.47	\$1.00	26
27	MAXIMUM	\$7.14	\$7.14	27
28	ENERGY CHARGE (\$/KWH)			28
29	ON-PEAK	\$0.12615		29
30	PARTIAL-PEAK	\$0.08744	\$0.07828	30
31	OFF-PEAK	\$0.07150	\$0.06915	31
32	AVERAGE RATE LIMIT (\$/KWH)	\$0.20184		32

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

OIL AND GAS EXTRACTION RATES

LINE NO.	5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
.....			
1	SCHEDULE E-37		1
2	CUSTOMER CHARGE (\$/MONTH)	\$30.00	2
3	TOU METER CHARGE - RATE W (\$/MONTH)	\$1.20	3
4	TOU METER CHARGE - RATE X (\$/MONTH)	\$6.00	4
5	ON PEAK DEMAND CHARGE (\$/KW/MO)	\$6.60	5
6	MAXIMUM DEMAND CHARGE (\$/KW/MO)		6
7	SECONDARY VOLTAGE	\$9.61	7
8	PRIMARY VOLTAGE DISCOUNT	\$1.21	8
9	TRANSMISSION VOLTAGE DISCOUNT	\$7.06	9
10	ENERGY (\$/KWH)		10
11	ON-PEAK	\$0.15522	11
12	PART-PEAK	\$0.08117	12
13	OFF-PEAK	\$0.06557	13
.....			

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

STANDBY RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE S - TRANSMISSION			1
2	CONTRACT CAPACITY CHARGE (\$/KW/MO.)	\$0.71	\$0.71	2
3	EFFECTIVE RESERVATION CHARGE (\$/KW/MO.)	\$0.60	\$0.60	3
4	ENERGY (\$/KWH)			4
5	ON-PEAK	\$0.10286		5
6	PART-PEAK	\$0.08857	\$0.08341	6
7	OFF-PEAK	\$0.08006	\$0.07751	7
8	SCHEDULE S - PRIMARY			8
9	CONTRACT CAPACITY CHARGE (\$/KW/MO.)	\$2.25	\$2.25	9
10	EFFECTIVE RESERVATION CHARGE (\$/KW/MO.)	\$1.91	\$1.91	10
11	ENERGY (\$/KWH)			11
12	ON-PEAK	\$0.26205		12
13	PART-PEAK	\$0.16196	\$0.14262	13
14	OFF-PEAK	\$0.12343	\$0.12098	14
15	SCHEDULE S - SECONDARY			15
16	CONTRACT CAPACITY CHARGE (\$/KW/MO.)	\$2.27	\$2.27	16
17	EFFECTIVE RESERVATION CHARGE (\$/KW/MO.)	\$1.93	\$1.93	17
18	ENERGY (\$/KWH)			18
19	ON-PEAK	\$0.26369		19
20	PART-PEAK	\$0.16160	\$0.14348	20
21	OFF-PEAK	\$0.12241	\$0.11996	21

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

STANDBY RATES

LINE NO.	5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.

1			1
SCHEDULE S CUSTOMER AND METER CHARGES			
2			2
RESIDENTIAL			
3	\$5.00	\$5.00	3
MINIMUM BILL (\$/MO)			
4	\$3.90	\$3.90	4
TOU METER CHARGE (\$/MO)			
5			5
AGRICULTURAL			
6	\$16.00	\$16.00	6
CUSTOMER CHARGE (\$/MO)			
7	\$6.00	\$6.00	7
TOU METER CHARGE (\$/MO)			
8			8
SMALL LIGHT AND POWER (less than or equal to 50 kW)			
9	\$9.00	\$9.00	9
SINGLE PHASE CUSTOMER CHARGE (\$/MO)			
10	\$13.50	\$13.50	10
POLY PHASE CUSTOMER CHARGE (\$/MO)			
11	\$6.12	\$6.12	11
METER CHARGE (\$/MO)			
12			12
MEDIUM LIGHT AND POWER (>50 kW, <500 kW)			
13	\$120.00	\$120.00	13
CUSTOMER CHARGE (\$/MO)			
14	\$5.40	\$5.40	14
METER CHARGE (\$/MO)			
15			15
MEDIUM LIGHT AND POWER (>500kW)			
16	\$1,200.00	\$1,200.00	16
TRANSMISSION CUSTOMER CHARGE (\$/MO)			
17	\$600.00	\$600.00	17
PRIMARY CUSTOMER CHARGE (\$/MO)			
18	\$412.50	\$412.50	18
SECONDARY CUSTOMER CHARGE (\$/MO)			
19			19
LARGE LIGHT AND POWER (> 1000 kW)			
20	\$995.31	\$995.31	20
TRANSMISSION CUSTOMER CHARGE (\$/MO)			
21	\$1,000.00	\$1,000.00	21
PRIMARY CUSTOMER CHARGE (\$/MO)			
22	\$750.00	\$750.00	22
SECONDARY CUSTOMER CHARGE (\$/MO)			
23			23
REDUCED CUSTOMER CHARGES (\$/MO)			
24	\$11.90	\$11.90	24
A-6			
25	\$57.32	\$57.32	25
E19 V			
26	\$851.00	\$851.00	26
E-19 PRIMARY and SECONDARY			

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

AGRICULTURAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE AG-1A			1
2	CUSTOMER CHARGE (\$/MONTH)	\$14.40	\$14.40	2
3	CONNECTED LOAD CHARGE (\$/KW/MONTH)	\$4.60	\$0.83	3
4	ENERGY CHARGE (\$/KWH)	\$0.19051	\$0.15030	4

5	SCHEDULE AG-RA			5
6	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$14.40	\$14.40	6
7	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	7
8	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	8
9	CONNECTED LOAD CHARGE (\$/KW/MONTH)	\$4.15	\$0.63	9
10	ENERGY (\$/KWH)			10
11	ON-PEAK	\$0.34663		11
12	PART-PEAK		\$0.12365	12
13	OFF-PEAK	\$0.12025	\$0.10319	13

14	SCHEDULE AG-VA			14
15	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$14.40	\$14.40	15
16	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	16
17	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	17
18	CONNECTED LOAD CHARGE (\$/KW/MONTH)	\$4.17	\$0.66	18
19	ENERGY (\$/KWH)			19
20	ON-PEAK	\$0.32266		20
21	PART-PEAK		\$0.12450	21
22	OFF-PEAK	\$0.11823	\$0.10398	22

23	SCHEDULE AG-4A			23
24	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$14.40	\$14.40	24
25	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	25
26	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	26
27	CONNECTED LOAD CHARGE (\$/KW/MONTH)	\$4.15	\$0.58	27
28	ENERGY (\$/KWH)			28
29	ON-PEAK	\$0.25941		29
30	PART-PEAK		\$0.12400	30
31	OFF-PEAK	\$0.11964	\$0.10366	31

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

AGRICULTURAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE AG-5A			1
2	CUSTOMER CHARGE - RATES A & D (\$/MONTH)	\$14.40	\$14.40	2
3	METER CHARGE - RATE A (\$/MONTH)	\$6.80	\$6.80	3
4	METER CHARGE - RATE D (\$/MONTH)	\$2.00	\$2.00	4
5	CONNECTED LOAD CHARGE (\$/KW/MONTH)	\$7.01	\$1.17	5
6	ENERGY (\$/KWH)			6
7	ON-PEAK	\$0.20417		7
8	PART-PEAK		\$0.11196	8
9	OFF-PEAK	\$0.10673	\$0.09582	9
10	SCHEDULE AG-1B			10
11	CUSTOMER CHARGE (\$/MONTH)	\$19.20	\$19.20	11
12	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			12
13	SECONDARY VOLTAGE	\$7.06	\$1.37	13
14	PRIMARY VOLTAGE DISCOUNT	\$0.84	\$0.19	14
15	ENERGY CHARGE (\$/KWH)	\$0.16615	\$0.13095	15

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

AGRICULTURAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE AG-RB			1
2	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$19.20	\$19.20	2
3	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	3
4	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	4
5	ON-PEAK DEMAND CHARGE (\$/KW/MONTH)	\$2.46		5
6	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			6
7	SECONDARY VOLTAGE	\$5.83	\$1.12	7
8	PRIMARY VOLTAGE DISCOUNT	\$0.55	\$0.18	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.33434		10
11	PART-PEAK		\$0.11223	11
12	OFF-PEAK	\$0.11962	\$0.09520	12

13	SCHEDULE AG-VB			13
14	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$19.20	\$19.20	14
15	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	15
16	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	16
17	ON-PEAK DEMAND CHARGE (\$/KW/MONTH)	\$2.48		17
18	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			18
19	SECONDARY VOLTAGE	\$5.85	\$1.10	19
20	PRIMARY VOLTAGE DISCOUNT	\$0.59	\$0.17	20
21	ENERGY CHARGE (\$/KWH)			21
22	ON-PEAK	\$0.30621		22
23	PART-PEAK		\$0.11077	23
24	OFF-PEAK	\$0.11621	\$0.09393	24

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

AGRICULTURAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE AG-4B			1
2	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$19.20	\$19.20	2
3	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	3
4	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	4
5	ON-PEAK DEMAND CHARGE (\$/KW/MONTH)	\$3.26		5
6	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			6
7	SECONDARY VOLTAGE	\$5.71	\$1.21	7
8	PRIMARY VOLTAGE DISCOUNT	\$0.67	\$0.19	8
9	ENERGY CHARGE (\$/KWH)			9
10	ON-PEAK	\$0.19232		10
11	PART-PEAK		\$0.10752	11
12	OFF-PEAK	\$0.10778	\$0.09171	12

13	SCHEDULE AG-4C			13
14	CUSTOMER CHARGE - RATES C & F (\$/MONTH)	\$64.80	\$64.80	14
15	METER CHARGE - RATE C (\$/MONTH)	\$6.00	\$6.00	15
16	METER CHARGE - RATE F (\$/MONTH)	\$1.20	\$1.20	16
17	DEMAND CHARGE (\$/KW/MONTH)			17
18	ON-PEAK	\$7.47		18
19	PART-PEAK	\$1.41	\$0.27	19
20	MAXIMUM	\$2.54	\$1.23	20
21	PRIMARY VOLTAGE DISCOUNT	\$0.90	\$0.15	21
22	TRANSMISSION VOLTAGE DISCOUNT	\$4.69	\$1.15	22
23	ENERGY CHARGE (\$/KWH)			23
24	ON-PEAK	\$0.17638		24
25	PART-PEAK	\$0.10680	\$0.08994	25
26	OFF-PEAK	\$0.08220	\$0.07910	26

27	SCHEDULE AG-5B			27
28	CUSTOMER CHARGE - RATES B & E (\$/MONTH)	\$30.00	\$30.00	28
29	METER CHARGE - RATE B (\$/MONTH)	\$6.00	\$6.00	29
30	METER CHARGE - RATE E (\$/MONTH)	\$1.20	\$1.20	30
31	ON-PEAK DEMAND CHARGE (\$/KW/MONTH)	\$6.60		31
32	MAXIMUM DEMAND CHARGE (\$/KW/MONTH)			32
33	SECONDARY VOLTAGE	\$9.61	\$3.44	33
34	PRIMARY VOLTAGE DISCOUNT	\$1.21	\$0.12	34
35	TRANSMISSION VOLTAGE DISCOUNT	\$7.06	\$2.97	35
36	ENERGY CHARGE (\$/KWH)			36
37	ON-PEAK	\$0.15522		37
38	PART-PEAK		\$0.08117	38
39	OFF-PEAK	\$0.06557	\$0.05911	39

PACIFIC GAS AND ELECTRIC COMPANY
PRESENT ELECTRIC RATES
AS OF MAY 1, 2008

AGRICULTURAL RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE AG-5C			1
2	CUSTOMER CHARGE - RATES C & F (\$/MONTH)	\$160.00	\$160.00	2
3	METER CHARGE - RATE C (\$/MONTH)	\$6.00	\$6.00	3
4	METER CHARGE - RATE F (\$/MONTH)	\$1.20	\$1.20	4
5	DEMAND CHARGE (\$/KW/MONTH)			5
6	ON-PEAK	\$11.04		6
7	PART-PEAK	\$2.26	\$0.50	7
8	MAXIMUM	\$3.77	\$2.52	8
9	PRIMARY VOLTAGE DISCOUNT	\$1.74	\$0.14	9
10	TRANSMISSION VOLTAGE DISCOUNT	\$9.39	\$1.83	10
11	ENERGY CHARGE (\$/KWH)			11
12	ON-PEAK	\$0.11517		12
13	PART-PEAK	\$0.07826	\$0.06863	13
14	OFF-PEAK	\$0.06451	\$0.06238	14
15	SCHEDULE AG-ICE			15
16	CUSTOMER CHARGE (\$/MONTH)	\$40.00	\$40.00	16
17	METER CHARGE (\$/MONTH)	\$6.00	\$6.00	17
18	ON-PEAK DEMAND CHARGE (\$/KW/MO)	\$0.41		18
19	MAXIMUM DEMAND CHARGE (\$/KW/MO)			19
20	SECONDARY	\$1.43	\$0.00	20
21	PRIMARY	\$1.40	\$0.00	21
22	TRANSMISSION	\$0.45	\$0.00	22
23	ENERGY CHARGE (\$/KWH)			23
24	ON-PEAK	\$0.12848		24
25	PART-PEAK	\$0.09972	\$0.10234	25
26	OFF-PEAK	\$0.05005	\$0.05005	26

PACIFIC GAS AND ELECTRIC COMPANY
 PRESENT ELECTRIC RATES
 AS OF MAY 1, 2008

STREETLIGHTING RATES

LINE NO.		5/1/08 RATES SUMMER	5/1/08 RATES WINTER	LINE NO.
1	SCHEDULE LS-1			1
2	ENERGY CHARGE (\$/KWH)	\$0.11279	\$0.11279	2
3	SCHEDULE LS-2			3
4	ENERGY CHARGE (\$/KWH)	\$0.11279	\$0.11279	4
5	SCHEDULE LS-3			5
6	SERVICE CHARGE (\$/METER/MO.)	\$6.00	\$6.00	6
7	ENERGY CHARGE (\$/KWH)	\$0.11279	\$0.11279	7
8	SCHEDULE OL-1			8
9	ENERGY CHARGE (\$/KWH)	\$0.11808	\$0.11808	9

PACIFIC GAS AND ELECTRIC COMPANY PRESENT ELECTRIC RATES AS OF MAY 1, 2008														
ELECTRIC RATES FOR SCHEDULES LS-1, LS-2 AND OL-1														
NOMINAL LAMP RATINGS		ALL NIGHT RATES PER LAMP PER MONTH												
LAMP WATTS	AVERAGE kW/yr PER MONTH	INITIAL LUMENS	SCHEDULE LS-2			SCHEDULE LS-1							HALF-HOUR ADJ.	
			A	B	C	A	B	C	D	E	F	F.1	LS-1 & LS-2	OL-1
MERCURY VAPOR LAMPS														
40	18	1,300	\$2,217	--	--	--	--	--	--	--	--	--	\$0,092	--
50	22	1,650	\$2,668	--	--	--	--	--	--	--	--	--	\$0,113	--
100	40	3,500	\$4,699	\$7,200	--	--	\$9,460	--	--	--	--	--	\$0,205	--
175	68	7,500	\$7,857	\$10,358	\$7,200	\$10,358	\$12,626	\$15,273	\$15,348	\$15,348	\$15,348	--	\$0,349	\$0,365
250	97	11,000	\$11,128	\$13,629	\$10,358	\$13,629	\$15,897	\$15,889	\$15,889	\$15,889	\$15,889	--	\$0,497	--
400	152	21,000	\$17,331	\$19,832	\$13,629	\$19,832	\$22,100	\$22,092	\$22,092	\$22,092	\$22,092	--	\$0,779	\$0,816
700	266	37,000	\$30,189	\$32,690	\$19,832	\$32,690	\$34,958	--	--	--	--	--	\$1,364	--
1,000	377	57,000	\$42,709	\$45,210	\$32,690	\$45,210	--	--	--	--	--	--	\$1,933	--
INCANDESCENT LAMPS														
58	20	600	\$2,443	--	--	--	--	--	--	--	--	--	\$0,103	--
92	31	1,000	\$3,663	\$6,184	--	--	--	--	--	--	--	--	\$0,159	--
189	65	2,500	\$7,518	\$10,019	\$6,184	\$10,019	\$12,287	--	--	--	--	--	\$0,333	--
295	101	4,000	\$11,579	\$14,080	\$10,019	\$14,080	\$16,348	--	--	--	--	--	\$0,518	--
405	139	6,000	\$15,865	\$18,366	\$14,080	\$18,366	--	--	--	--	--	--	\$0,713	--
620	212	10,000	\$24,098	\$26,599	\$18,366	\$26,599	--	--	--	--	--	--	\$1,087	--
860	294	15,000	\$33,347	\$35,848	\$26,599	\$35,848	--	--	--	--	--	--	\$1,507	--
LOW PRESSURE SODIUM VAPOR LAMPS														
35	21	4,800	\$2,556	--	--	--	--	--	--	--	--	--	\$0,108	--
55	29	8,000	\$3,458	--	--	--	--	--	--	--	--	--	\$0,149	--
90	45	13,500	\$5,263	--	--	--	--	--	--	--	--	--	\$0,231	--
135	62	21,500	\$7,180	--	--	--	--	--	--	--	--	--	\$0,318	--
180	78	33,000	\$8,985	--	--	--	--	--	--	--	--	--	\$0,400	--

PACIFIC GAS AND ELECTRIC COMPANY PRESENT ELECTRIC RATES AS OF MAY 1, 2008 ELECTRIC RATES FOR SCHEDULES LS-1, LS-2 AND OL-1																								
NOMINAL LAMP RATINGS		ALL NIGHT RATES PER LAMP PER MONTH										HALF-HOUR ADJ.												
LAMP WATTS	AVERAGE MONTHLY INITIAL LUMENS	SCHEDULE LS-2			SCHEDULE LS-1							LS-1 & LS-2		OL-1										
		A	B	C	A	B	C	D	E	F	F.1	OL-1												
HIGH PRESSURE SODIUM VAPOR LAMPS																								
AT 120 VOLTS																								
35	15																							
50	21	\$1,879																					\$0.077	
70	29	\$2,556																					\$0.108	
100	41	\$3,458	\$5,959																				\$0.149	
150	60	\$4,811	\$7,312	\$8,219																			\$0.210	
200	80	\$6,954	\$9,455	\$11,089	\$13,232																		\$0.308	
250	100	\$9,210																					\$0.410	
AT 240 VOLTS																								
50	24	\$2,894																					\$0.123	
70	34	\$4,022	\$6,523																				\$0.174	
100	47	\$5,488	\$7,989																				\$0.241	
150	69	\$7,970	\$10,471																				\$0.354	
200	81	\$9,323	\$11,824	\$14,084																			\$0.415	
250	100	\$11,466	\$13,967	\$16,227																			\$0.513	
310	119	\$13,609																					\$0.610	
360	144	\$16,429																					\$0.738	
400	154	\$17,557	\$20,058	\$22,318																			\$0.790	
METAL HALIDE LAMPS																								
70	30	\$3,571																					\$0.154	
100	41	\$4,811																					\$0.210	
150	63	\$7,293																					\$0.323	
175	72	\$8,308																					\$0.369	
250	105	\$12,030																					\$0.538	
400	162	\$18,459																					\$0.831	
1,000	387	\$43,837																					\$1,984	
INDUCTION LAMPS																								
55	19	\$2,330																					\$0.097	
85	30	\$3,571																					\$0.154	
165	58	\$6,729																					\$0.297	
LIGHT EMITTING DIODE (LED) LAMPS																								
42	14	\$1,766																					\$0.072	
Energy Rate @		\$0.11279	per kwh																					
		\$0.11808	per kwh																					
													Pole Painting Charge @	\$0.000	Per Pole Per Month									

Exhibit C

Pacific Gas and Electric Company
Revenue Summary
Distribution Reliability

Class/Schedule	2008 Current Revenue (\$1,000's)	2008 to 2009		2008 to 2010		2008 to 2011		2008 to 2012		2008 to 2013		2008 to 2014	
		Proposed Revenue Increase (\$1,000's)	2008 to 2009 Percentage Change	Proposed Revenue Increase (\$1,000's)	2008 to 2010 Percentage Change	Proposed Revenue Increase (\$1,000's)	2008 to 2011 Percentage Change	Proposed Revenue Increase (\$1,000's)	2008 to 2012 Percentage Change	Proposed Revenue Increase (\$1,000's)	2008 to 2013 Percentage Change	Proposed Revenue Increase (\$1,000's)	2008 to 2014 Percentage Change
Bundled													
Residential	\$4,711,879	\$1,287	0.03%	\$13,082	0.3%	\$53,477	1.1%	\$106,925	2.3%	\$165,103	3.5%	\$206,886	4.4%
Small Commercial	\$1,413,067	\$326	0.02%	\$3,312	0.2%	\$13,536	1.0%	\$27,065	1.9%	\$41,791	3.0%	\$52,367	3.7%
Medium Commercial	\$1,844,398	\$290	0.02%	\$2,944	0.2%	\$12,034	0.7%	\$24,061	1.3%	\$37,153	2.0%	\$46,555	2.5%
Large Commercial	\$1,015,713	\$133	0.01%	\$1,350	0.1%	\$5,518	0.5%	\$11,032	1.1%	\$17,035	1.7%	\$21,346	2.1%
Streetlights	\$28,840	\$7	0.01%	\$74	0.1%	\$303	0.5%	\$607	0.9%	\$937	1.4%	\$1,174	1.8%
Standby	\$28,947	\$4	0.01%	\$36	0.1%	\$149	0.5%	\$297	1.0%	\$459	1.6%	\$575	2.0%
Agriculture	\$561,328	\$114	0.02%	\$1,161	0.2%	\$4,745	0.8%	\$9,488	1.7%	\$14,651	2.6%	\$18,358	3.3%
Industrial	\$1,146,354	\$84	0.01%	\$856	0.1%	\$3,501	0.3%	\$7,000	0.6%	\$10,809	0.9%	\$13,544	1.2%
Total Bundled Change	\$10,786,526	\$2,244	0.02%	\$22,816	0.2%	\$93,263	0.9%	\$186,476	1.7%	\$287,938	2.7%	\$360,806	3.3%
Direct Access Service													
Residential	\$3,585	\$2	0.06%	\$21	0.6%	\$88	2.4%	\$175	4.9%	\$271	7.6%	\$340	9.5%
Small Commercial	\$5,741	\$3	0.05%	\$28	0.5%	\$113	2.0%	\$227	3.9%	\$350	6.1%	\$438	7.6%
Medium Commercial	\$71,176	\$28	0.04%	\$286	0.4%	\$1,167	1.6%	\$2,334	3.3%	\$3,604	5.1%	\$4,515	6.3%
Large Commercial	\$63,049	\$20	0.03%	\$207	0.3%	\$847	1.3%	\$1,693	2.7%	\$2,614	4.1%	\$3,276	5.2%
Agriculture	\$1,198	\$1	0.04%	\$5	0.4%	\$21	1.8%	\$43	3.5%	\$66	5.5%	\$82	6.9%
Industrial	\$112,391	\$25	0.02%	\$253	0.2%	\$1,034	0.9%	\$2,068	1.8%	\$3,194	2.8%	\$4,002	3.6%
Total Direct Access Change	\$257,141	\$79	0.03%	\$800	0.3%	\$3,271	1.3%	\$6,540	2.5%	\$10,098	3.9%	\$12,653	4.9%
Monthly													
Residential	Average Bill	2008 to 2009 Bill Increase (\$)	2008 to 2009 Percent Increase	2008 to 2010 Bill Increase (\$)	2008 to 2010 Percent Increase	2008 to 2011 Bill Increase (\$)	2008 to 2011 Percent Increase	2008 to 2012 Bill Increase (\$)	2008 to 2012 Percent Increase	2008 to 2013 Bill Increase (\$)	2008 to 2013 Percent Increase	2008 to 2014 Bill Increase (\$)	2008 to 2014 Percent Increase
Customer Usage	550 kWh	\$0.01	0.01%	\$0.06	0.1%	\$0.26	0.4%	\$0.53	0.7%	\$0.81	1.1%	\$1.02	1.4%
850 kWh	\$148.44	\$0.05	0.03%	\$0.49	0.3%	\$2.00	1.3%	\$4.01	2.7%	\$6.19	4.2%	\$7.75	5.2%

Exhibit D

Exhibit E

PACIFIC GAS AND ELECTRIC COMPANY
ELECTRIC DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2007

(000's)

Line	Asset Class	FERC Account	Description	Utility		Diablo Canyon	
				Plant	Reserve	Plant	Reserve
Electric Intangible							
1	EIP30201	302	Franchises & Consents	91,514	28,694	0	0
2	EIP30301	303	USBR	1,000	1,000	0	0
3	EIP30302	303	Patents	-	0	0	0
4	EIP30303	303	Software	8,656	8,656	0	0
5			Total Electric Intangible	101,170	38,350	0	0
Electric Steam Production - Fossil							
6	ESF31001	310	Land	574	0	0	0
7	ESF31002	310	Land Rights	38	0	0	0
8	ESF31101	311	Structures and Improvements	11,416	10,342	0	0
9	ESF31201	312	Boiler Plant Equipment	12,137	31,300	0	0
10	ESF31202	312	Boiler Plt Equip Pollution Cont	-	0	0	0
11	ESF31301	313	Engines & Engine Driven Gen	1,059	953	0	0
12	ESF31401	314	Turbogenerator Units	7,327	10,161	0	0
13	ESF31501	315	Accessory Electric Equipment	2,620	4,303	0	0
14	ESF31601	316	Misc. Power Plant Equipment	4,827	4,057	0	0
15			Total Steam Production - Fossil	39,999	61,115	0	0
Electric Nuclear Production							
16	ENP10900	109	D CPP FASB 109 Gross Up	0	0	468,499	468,499
17	ENP32001	320	Land	0	0	17,174	17,174
18	ENP32002	320	Land Rights	0	0	4,414	4,414
19	ENP32100	321	Structures and Improvements	0	0	953,119	949,242
20	ENP32200	322	Reactor Plant Equipment	0	0	2,887,497	2,815,891
21	ENP32300	323	Turbogenerator Units	0	0	1,168,802	1,032,140
22	ENP32400	324	Accessory Electric Equipment	0	0	768,227	741,831
23	ENP32401	324	Accessory Electric Equip HBPP	0	0	0	0
24	ENP32500	325	Misc. Power Plant Equipment	0	0	575,863	523,140
25	ENP32501	325	Misc. Power Plant Equip HBPP	0	0	0	0
26			Total Electric Nuclear Production	0	0	6,843,597	6,552,332
Electric Hydro Production							
27	EHP30200	302	Franchises / Consents	-	0	0	0
28	EHP33001	330	Land	18,966	0	0	0
29	EHP33003	330	Recreation Facilities / land	6	0	0	0
30	EHP33004	330	Land Rights	15,029	0	0	0
31	EHP33005	330	Land Rights - Fish & Wildlife	6	0	0	0
32	EHP33006	330	Land Rights Recreation Facility	1,934	0	0	0
33	EHP33101	331	Structures and Improvements	123,198	74,167	0	0
34	EHP33102	331	Struc & Improvements Fish/Wild	313	117	0	0
35	EHP33103	331	Struc & Improvements Rec Fac	13,911	8,500	0	0
36	EHP33201	332	Resvrs Dams Wtrwys Frbys Pnstk	979,777	633,821	0	0
37	EHP33202	332	Resvrs Dams Wtrwys Fish/Wild	8,847	4,376	0	0
38	EHP33203	332	Resvrs Dams Wtrwys Rec Facility	12,627	9,809	0	0
39	EHP33300	333	Water Wheels Turbines & Gen	293,617	145,689	0	0
40	EHP33400	334	Accessory Electric Equipment	114,069	46,259	0	0
41	EHP33500	335	Misc. Power Plant Equipment	38,057	11,800	0	0
42	EHP33600	336	Roads Railroads and Bridges	33,385	19,562	0	0
43			Total Electric Hydro Production	1,653,742	954,100	0	0
Electric Hydro Production Helms							
44	EHH30200	302	Franchises and Consents	0	0	0	0
45	EHH33001	330	Land	3	0	0	0
46	EHH33004	330	Land Rights	0	0	0	0
47	EHH33101	331	Structures and Improvements Equ	160,026	69,520	0	0
48	EHH33201	332	Resvrs Dams Wtrwys Frbys Pns	404,757	173,352	0	0
49	EHH33300	333	Water Wheels Turbines Gen	166,782	64,935	0	0
50	EHH33400	334	Accessory Electric Equipment	41,715	18,718	0	0
51	EHH33500	335	Misc Power Plant Equipment	14,899	6,336	0	0
52	EHH33600	336	Roads Railroads and Bridges	8,495	3,727	0	0
53			Total Electric Hydro Production - Helms	796,676	336,587	0	0
Electric Other Production							
54	EOP34002	340	Land Rights	8	0	0	0
55	EOP34100	341	Structures and Improvements	266	116	0	0
56	EOP34200	342	Fuel Holders Producers & Acc	19	(15)	0	0
57	EOP34300	343	Prime Movers	485	494	0	0
58	EOP34400	344	Generators	7,940	4,171	0	0
59	EOP34500	345	Accessory Electric Equipment	1,438	59	0	0
60	EOP34600	346	Misc. Power Plant Equipment	95	29	0	0
61			Total Electric Other Production	10,250	4,854	0	0
62			Total Production Plant	2,500,666	1,356,657	6,843,597	6,552,332

		Electric Transmission					
63	ETP35001	350	Land	44,025	0	0	0
64	ETP35002	350	Land and Land Rights	163,104	17,973	0	0
65	ETP35201	352	Structures and Improvements	140,523	46,451	0	0
66	ETP35202	352	Struc & Improvements Equipment	7,697	1,002	0	0
67	ETP35301	353	Station Equipment	2,162,269	477,953	0	0
68	ETP35302	353	Power Plant Step Up Transformer	136,837	62,150	0	0
69	ETP35400	354	Towers and Fixtures	410,915	254,468	0	0
70	ETP35500	355	Poles and Fixtures	405,686	180,618	0	0
71	ETP35600	356	OH Conductors & Devices-Twr Lns	746,686	341,107	0	0
72	ETP35700	357	Underground Conduits	260,526	25,950	0	0
73	ETP35800	358	Underground Conduct & Devices	131,600	25,868	0	0
74	ETP35900	359	Roads and Trails	20,243	8,009	0	0
75	ETX35002	350	Path 15 Trans Plt Land Rights	0	0	0	0
76	ETX35201	352	Path 15 Trans Plt: Struct & Imp	0	0	0	0
77	ETX35301	353	Path 15 Trans Plt: Station Eqpt	38,232	15,988	0	0
78	ETX35400	354	Path 15 Trans Plt: Towers & Fix	5,881	2,452	0	0
79	ETX35500	355	Path 15 Trans Plt: Poles & Fix	34	14	0	0
80	ETX35600	356	Path 15 Trans Plt: OH Conduct/D	251	107	0	0
81	ETX35700	357	Path 15 Trans Plant: UG Conduit	0	0	0	0
82	NTP35201	352	DCPP Trans Plant Struc & Improv	0	0	4,567	4,567
83	NTP35202	352	DCPP Trans Pnt Struc Imp Eq	0	0	285	285
84	NTP35301	353	DCPP Trans Plant Station Equip	0	0	5,932	5,893
85	NTP35302	353	DCPP Trans Plant Step Up Transf	0	0	58,067	54,992
86			Total Electric Transmission	4,674,509	1,460,109	68,852	65,737
		Electric Distribution					
87	EDP36001	360	Land	33,975	0	0	0
88	EDP36002	360	Land Rights	111,689	0	0	0
89	EDP36101	361	Structures and Improvements	147,705	54,738	0	0
90	EDP36102	361	Struc & Improvements Equipment	16,467	4,843	0	0
91	EDP36200	362	Station Equipment	1,604,445	518,739	0	0
92	EDP36300	363	Storage Battery Equipment	335	160	0	0
93	EDP36400	364	Poles Towers and Fixtures	2,200,707	1,012,547	0	0
94	EDP36500	365	OH Conductor & Devices	2,528,822	1,234,922	0	0
95	EDP36600	366	Underground Conduit	1,986,674	427,145	0	0
96	EDP36700	367	Underground Conduct & Devices	2,740,340	1,432,952	0	0
97	EDP36801	368	Line Transformers	1,188,856	401,522	0	0
98	EDP36802	368	Line Transformers Underground	331,532	126,955	0	0
99	EDP36901	369	Services - Overhead	588,175	436,145	0	0
100	EDP36902	369	Services - Underground	1,739,859	776,739	0	0
101	EDP37000	370	Meters	600,384	243,032	0	0
102	EDP37100	371	Install on Customer Premises	27,348	32,006	0	0
103	EDP37200	372	Leased Prp on Customer Premises	895	970	0	0
104	EDP37301	373	Streetlight & Signal Sys OH Co	9,539	9,320	0	0
105	EDP37302	373	St.Light Signal Sys Cond & Ca	23,843	8,984	0	0
106	EDP37303	373	St.light & Signal Sys Lamps & E	86,701	69,017	0	0
107	EDP37304	373	St.Light & Signal Sys Elect	27,298	21,662	0	0
108			Total Electric Distribution	15,995,591	6,812,397	0	0
		Electric General					
109	EGP38901	389	Land	6	0	0	0
110	EGP38902	389	Land Rights	415	0	0	0
111	EGP39000	390	Structures and Improvements	7,684	4,208	0	0
112	EGP39100	391	Office Furniture and Equipment	13,520	5,494	0	0
113	EGP39400	394	Tools Shop & Garage Equipment	48,126	18,586	0	0
114	EGP39500	395	Laboratory Equipment	12,457	7,299	0	0
115	EGP39600	396	Power Operated Equipment	350	158	0	0
116	EGP39700	397	Communication Equipment	4,840	3,998	0	0
117	EGP39800	398	Miscellaneous Equipment	13,476	(1,319)	0	0
118	EGP39900	399	Other Tangible Property	0	0	0	0
119	NGP38901	389	DCPP General Plant Land	0	0	4	4
120	NGP39100	391	DCPP Office Furniture & Equip	0	0	0	0
121	NGP39800	398	DCPP Miscellaneous Equipment	0	0	29	29
122			Total Electric General	100,873	38,424	33	33
123			TOTAL ELECTRIC PLANT AND RESERVE	23,372,809	9,705,936	6,912,482	6,618,102

PACIFIC GAS AND ELECTRIC COMPANY
GAS DEPARTMENT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2007

(000's)

Line	Asset Class	FERC Account	Description	Utility		StanPac	
				Plant	Reserve	Plant	Reserve
Intangible							
1	GIP30202	302	Franchises and Consents	968	143	0	0
2	GIP30302	303	Computer Software	15,161	15,161	0	0
3			Total Intangible	16,129	15,303	0	0
Intangible - Line 401							
4	GIE30302	303	Miscellaneous Intangible	583	117	0	0
5			Total Intangible - Line 401	583	117	0	0
6			TOTAL INTANGIBLE	16,712	15,420	0	0
Production							
7	GPP30401	304	Land	2	0	0	0
8	GPP30402	304	Land Rights	48	0	0	0
9	GPP30500	305	Structures & Improvements	130	200	0	0
10	GPP31100	311	Liquefied Petroleum Gas Eqpt	211	0	0	0
11			Total Production	390	200	0	0
Underground Storage							
12	GUS35011	350	Land	4,734	0	0	0
13	GUS35012	350	Land Rights	112	0	0	0
14	GUS35023	350.2	Leaseholds	7,220	5,466	0	0
15	GUS35024	350.2	Rights-of-Way	1,312	859	0	0
16	GUS35110	351.1	Well Structures	3,922	2,191	0	0
17	GUS35120	351.2	Compressor Station Structures	5,353	3,368	0	0
18	GUS35130	351.3	Measuring & Reg Sta Structures	9,418	6,884	0	0
19	GUS35140	351.4	Other Structures	4,790	1,142	0	0
20	GUS35200	352	Wells	140,505	55,931	0	0
21	GUS35300	353	Lines	82,619	17,463	0	0
22	GUS35400	354	Compressor Station Equipment	47,738	19,237	0	0
23	GUS35500	355	Measuring & Reg Sta Equipment	42,811	26,701	0	0
24	GUS35600	356	Purification Equipment	32,952	17,590	0	0
25	GUS35700	357	Other Equipment	7,942	1,727	0	0
26			Total Underground Storage	391,427	158,558	0	0
Local Storage							
27	GLS36001	360	Land	988	0	0	0
28	GLS36002	360	Land Rights	117	0	0	0
29	GLS36101	361	Structures & Improvements	1,475	941	0	0
30	GLS36200	362	Gas Holders	5,608	1,596	0	0
31	GLS36300	363	Purification Equipment	2	1	0	0
32	GLS36330	363.3	Compressor Station Equipment	608	370	0	0
33	GLS36340	363.4	Measuring & Reg Sta Equipment	227	42	0	0
34	GLS36350	363.5	Other Equipment	2,530	1,593	0	0
35			Total Local Storage	11,555	4,543	0	0
36			TOTAL NATURAL GAS STORAGE	402,982	163,101	0	0
Transmission							
37	GTP36511	365.1	Land	7,006	3,175	0	0
38	GTP36512	365.2	Land Rights	34,181	19,017	0	0
39	GTP36610	366.1	Compressor Station Structures	23,622	12,213	0	0
40	GTP36620	366.2	Measuring & Reg Sta Structures	9,874	3,531	0	0
41	GTP36630	366.3	Other Structures	19,121	7,485	0	0
42	GTP36700	367	Mains	1,272,975	638,043	0	0
43	GTP36800	368	Compressor Station Equipment	250,715	148,537	0	0
44	GTP36900	369	Odorizing Equipment	159,787	59,823	0	0
45	GTP37100	371	Other Equipment	39,796	17,504	0	0
46			Total Transmission	1,817,076	909,328	0	0
Transmission - Line 401							
47	GTE36511	365.1	Land	784	236	0	0
48	GTE36512	365.2	Rights-of-Way	18,860	5,682	0	0
49	GTE36610	366.1	Compressor Station Structures	9,946	2,491	0	0
50	GTE36620	366.2	Measuring & Reg Sta Structures	1,066	463	0	0
51	GTE36630	366.3	Other Structures	712	178	0	0
52	GTE36700	367	Mains	635,444	215,766	0	0
53	GTE36800	368	Compressor Station Equipment	115,437	56,156	0	0
54	GTE36900	369	Odorizing Equipment	6,340	2,627	0	0
55			Total Transmission - Line 401	788,590	283,599	0	0

			Transmission - STANPAC				
56	GTS36511	365.1	STANPAC: Land	0	0	7	0
57	GTS36512	365.2	STANPAC: Land Rights	0	0	0	0
58	GTS36520	365.2	STANPAC: Rights-of-Way	0	0	1,807	753
59	GTS36600	366	STANPAC: Structures & Improvements	0	0	0	0
60	GTS36620	366.2	STANPAC: Meas/Reg Structures	0	0	89	42
61	GTS36630	366.3	STANPAC: Other Structures	0	0	27	21
62	GTS36700	367	STANPAC: Mains	0	0	22,888	9,403
63	GTS36900	369	STANPAC: Meas/Reg Equipment	0	0	5,276	2,687
64	GTS37000	370	STANPAC: Communication Equipment	0	0	78	39
65	GTS37100	371	STANPAC: Other Transmission Equipment	0	0	297	282
			Total Transmission - STANPAC	<u>0</u>	<u>0</u>	<u>30,469</u>	<u>13,227</u>
66	TOTAL TRANSMISSION			<u>2,605,666</u>	<u>1,192,926</u>	<u>30,469</u>	<u>13,227</u>
			Distribution				
67	GDP37401	374	Land	457	0	0	0
68	GDP37402	374	Land Rights	22,937	0	0	0
69	GDP37500	375	Structures & Improvements	2,253	773	0	0
70	GDP37601	376	Mains	2,129,927	1,094,317	0	0
71	GDP37700	377	Compressor Station Equipment	866	453	0	0
72	GDP37800	378	Odorizing Equipment	117,653	67,070	0	0
73	GDP38000	380	Services	2,215,865	1,823,402	0	0
74	GDP38100	381	Meters	515,577	167,250	0	0
75	GDP38300	383	House Regulators	157,562	85,231	0	0
76	GDP38500	385	Meas & Reg Sta Equip-Industrial	34,460	19,417	0	0
77	GDP38600	386	Other Property on Customer Premises	166	62	0	0
78	GDP38700	387	Other Equipment	16,463	9,950	0	0
79	Total Distribution			<u>5,214,183</u>	<u>3,267,926</u>	<u>0</u>	<u>0</u>
			General				
80	GGP38901	389	Land	189	0	0	0
81	GGP38902	389	Land Rights	51	0	0	0
82	GGP39000	390	Structures & Improvements	11,652	6,141	0	0
83	GGP39100	391	Office Furniture & Equipment	7,627	3,401	0	0
84	GGP39400	394	Shop Equipment	11,418	3,524	0	0
85	GGP39500	395	Laboratory Equipment	963	567	0	0
86	GGP39600	396	Power Operated Equipment	69	17	0	0
87	GGP39800	398	Miscellaneous Equipment	5,909	848	0	0
88	GGP39900	399	Other Tangible Property	368	224	0	0
89	Total General			<u>38,246</u>	<u>14,723</u>	<u>0</u>	<u>0</u>
			General - Line 401				
90	GGE38902	389	Land Rights	110	0	0	0
91	GGE39000	390	Structures & Improvements	16,576	6,823	0	0
92	GGE39100	391	Office Furniture & Equipment	668	271	0	0
93	GGE39400	394	Shop Equipment	84	63	0	0
94	GGE39500	395	Laboratory Equipment	88	34	0	0
95	GGE39600	396	Power Operated Equipment	0	0	0	0
96	GGE39800	398	Miscellaneous Equipment	8,162	3,457	0	0
97	GGE39900	399	Other Tangible Property	1,846	676	0	0
98	Total General - Line 401			<u>27,534</u>	<u>11,323</u>	<u>0</u>	<u>0</u>
			General - STANPAC				
99	GG39100	391	STANPAC: Office Furniture & Equipment	0	0	7	6
100	GG39210	392.1	STANPAC: Transport Equip: Licensed Vehicles	0	0	27	27
101	GG39220	392.2	STANPAC: Transport Equip: Exclude Licensed Vehic	0	0	12	12
102	GG39300	393	STANPAC: Stores Equipment	0	0	1	0
103	GG39400	394	STANPAC: Tools, Shop, and Work Equipment	0	0	12	10
104	GG39500	395	STANPAC: Lab Equipment	0	0	2	0
105	GG39800	398	STANPAC: Miscellaneous Equipment	0	0	16	13
106	Total General - STANPAC			<u>0</u>	<u>0</u>	<u>76</u>	<u>69</u>
107	TOTAL GENERAL			<u>65,781</u>	<u>26,046</u>	<u>76</u>	<u>69</u>
108	TOTAL GAS PLANT AND RESERVE			<u>8,305,714</u>	<u>4,665,619</u>	<u>30,544</u>	<u>13,296</u>

**PACIFIC GAS AND ELECTRIC COMPANY
COMMON PLANT
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2007**

(000's)

Line	Asset Class	FERC Account	Description	Utility		Diablo Canyon	
				Plant	Reserve	Plant	Reserve
1	CMP30101	301	Organization	132	132	0	0
2	CMP30302	303	Intangible Plant: Software	315,302	64,510	0	0
3	CMP30304	303	Software CIS	398,571	116,775	0	0
4	CMP38901	389	Comm Plant: Land	62,945	0	0	0
5	CMP38902	389	Comm Plant: Land Rights	10,703	0	0	0
6	CMP39000	390	Structures and Improvements	993,231	442,597	0	0
7	CMP39101	391	Office Machines	196,455	82,236	0	0
8	CMP39102	391	Personal Computer Hardware	58,854	13,241	0	0
9	CMP39103	391	Office Furniture and Equipment	190,851	85,429	0	0
10	CMP39104	391	Office Machine & Comp Equip CIS	85,216	17,924	0	0
11	CMP39201	392	Transportation Equipment Air	25,686	660	0	0
12	CMP39202	392	Transportation Equip Class P	9,413	5,628	0	0
13	CMP39203	392	Transportation Equip Class C2	27,787	18,350	0	0
14	CMP39204	392	Transportation Equip Class C4	12,949	4,150	0	0
15	CMP39205	392	Transportation Equip Class T1	84,693	19,747	0	0
16	CMP39206	392	Transportation Equip Class T3	220,996	93,658	0	0
17	CMP39207	392	Transportation Equip Class T4	198,653	78,723	0	0
18	CMP39208	392	Transportation Equip Vessels	635	510	0	0
19	CMP39209	392	Transportation Equip Trailers	23,742	20,107	0	0
20	CMP39300	393	Stores Equipment	9,554	3,738	0	0
21	CMP39400	394	Tools Shop & Garage Equipment	44,704	23,904	0	0
22	CMP39500	395	Laboratory Equipment	19,133	9,867	0	0
23	CMP39600	396	Power Operated Equipment	92,643	12,777	0	0
24	CMP39701	397	Comm Equip Non Computer Based	21,716	10,850	0	0
25	CMP39702	397	Comm Equip Computer Based	34,175	15,578	0	0
26	CMP39703	397	Comm Equip Radio Systems	21,635	9,887	0	0
27	CMP39704	397	Comm Equip Voice System	28,946	17,565	0	0
28	CMP39705	397	Comm Equip Trans System	167,303	68,397	0	0
29	CMP39706	397	Comm Equip Trans Sys AMI G	36,035	769	0	0
30	CMP39707	397	Comm Equip Trans Sys AMI E	23,178	721	0	0
31	CMP39708	397	AMI Communication Network	15,200	86	0	0
32	CMP39800	398	Miscellaneous Equipment	14,680	5,547	0	0
33	CMP39900	399	Other Tangible Property	534	456	0	0
34	CNP38901	389	DCPP Land	0	0	0	0
35	CNP38902	389	DCPP Land Rights	0	0	5	5
36	CNP39000	390	DCPP Structures & Improvements	0	0	43,660	38,566
37	CNP39101	391	DCPP Office Machines & Comp Eq	0	0	1,177	786
38	CNP39102	391	DCPP PC Hardware	0	0	1,240	107
39	CNP39103	391	DCPP Office Furniture & Equip	0	0	19,596	18,499
40	CNP39201	392	DCPP Transportation Equip Air	0	0	9,902	9,902
41	CNP39202	392	DCPP Trans Equip Class P	0	0	41	41
42	CNP39203	392	DCPP Trans Equip Class C2	0	0	895	606
43	CNP39204	392	DCPP Trans Equip Class C4	0	0	174	159
44	CNP39205	392	DCPP Trans Equip Class T1	0	0	770	404
45	CNP39206	392	DCPP Trans Equip Class T3	0	0	540	371
46	CNP39207	392	DCPP Trans Equip Class T4	0	0	620	382
47	CNP39208	392	DCPP Trans Equip Vessels	0	0	115	115
48	CNP39209	392	DCPP Trans Equip Trailers	0	0	863	732
49	CNP39300	393	DCPP Store Equipment	0	0	93	3
50	CNP39400	394	DCPP Tools Shop & Garage Equip	0	0	392	392
51	CNP39500	395	DCPP Laboratory Equipment	0	0	5,448	4,951
52	CNP39600	396	DCPP Power Operated Equipment	0	0	5,144	1,889
53	CNP39701	397	DCPP Comm Equip Non Computer	0	0	1,081	512
54	CNP39702	397	DCPP Comm Equip Computer Based	0	0	4,963	1,282
55	CNP39703	397	DCPP Radio System	0	0	4,345	1,967
56	CNP39704	397	DCPP Voice Systems	0	0	6,305	1,463
57	CNP39705	397	DCPP Transmission Systems	0	0	13,831	12,565
58	CNP39800	398	DCPP Miscellaneous Equipment	0	0	2,538	1,144
59			TOTAL COMMON PLANT AND RESERVE	3,446,252	1,244,519	123,738	96,844

PACIFIC GAS AND ELECTRIC COMPANY
TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE
AS OF DECEMBER 31, 2007

(000's)

GL Account	Summary	Plant	Reserve
101	Plant In Service		
	Electric	30,285,291	
	Gas	8,305,714	
	Common	3,569,989	
	Electric PIS-Corp Adj - Impairment Reclass	(7,717,974)	
	Electric PIS - Corp Adj: Reserve for Labor Union Settlement	1,065	
	Electric PIS - Corp Adj: Lake California Reserve	(24)	
	Electric PIS - Corp Adj: SmartMeter Mass Retirements Accrual	(7,734)	
	Electric PIS - Corp Adj: PCB Clean-up cost	(251)	
	Electric PIS - Corp Adj: Reserve for Inactive PM Orders	(5,588)	
	FAS 143 Asset Retirement Costs Fossil/Nuclear	71,552	
	FIN 47 Asset Retirement Costs Fossil/Nuclear	58,516	
	Capital Lease	416,862	
	Leasehold Improvement Allowance	5,450	
	Other/rounding	2	
102	Plant Purchased/Sold Elec	(1,006)	
114	Plant Acquisition Adjustment	2,712	
117	Gas Stored Underground -- Noncurrent	47,426	
120	Nuclear Fuel	253,408	
	Total Utility Plant	<u>35,285,409</u>	D, Note
	Standard Pacific Gas Line	<u>30,544</u>	D
	Total Utility Plant Including StanPac	<u><u>35,315,953</u></u>	D
108/111	Accumulated Provision for Depreciation and Amortization		
	Electric		16,324,038
	Gas		4,665,619
	Common		1,341,363
	Plant Acquisition Adjustment		1,567
	FERC TO		196,365
	Impairment Reclass		(7,717,974)
	Cost of Removal Reclass		(2,568,675)
	Amortization of Capital Lease Obligations - QF		35,678
	GABA/TCBA (accelerated depreciation)		599,991
	Leasehold Improvements		6,353
	FAS 143 Fossil Depr on ARO		7,858
	FAS 143 Nuclear Depr on ARO		13,213
	FIN 47		33,238
	SmartMeter Retirement Accrual		(7,755)
	Other		0
	Total Utility Accumulated Depreciation		<u>12,930,879</u> Note
	Standard Pacific Gas Line		<u>13,296</u> Note
	Total Utility Accumulated Depreciation including StanPac		<u><u>12,944,175</u></u> Note

Note > Agrees with PG&E Utility Consolidated Balance Sheet as of 12/31/07.

Exhibit F

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 G

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 ELECTRONIC MAIL OR U.S. 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, Post Office Box 7442, San Francisco, CA 94120.

On the 15th day of May, 2008, I served a true copy of:

Application of PACIFIC GAS AND ELECTRIC COMPANY for Authority to Increase Revenue Requirements to Recover the Costs to Implement a Program to Improve the Reliability of Its Electric Distribution System and Prepared Testimony

- [XX] By Electronic Mail – serving the enclosed via e-mail transmission to each of the parties listed on the official service list for **A.05-12-002** (PG&E's 2007 General Rate Case) with 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.05-12-002** (PG&E's 2007 General Rate Case) 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 15th day of May, 2008 at San Francisco, California.

/s/

PAMELA J. DAWSON-SMITH

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

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CPUC DOCKET NO. A0512002

Application of Pacific Gas and Electric Company (U 39-M) for Authorization, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2007.

Application 05-12-002
(Filed December 2, 2005)

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